

Excise

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1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.
2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

MAIN EXCISE DUTY RATES

TABLE EX1

w/e/f 15/10/08 w/e/f 8/04/09 w/e/f 10/12/09

COMMODITY TYPE	2008	2008	2009	2010
	€	€	€	€
ALCOHOL PRODUCTS TAX				
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification				
1 BEER (per hectolitre percent of alcohol)	19.87			
exceeding 1.2% vol but not exceeding 2.8% vol		9.93	9.93	7.85
exceeding 2.8% vol		19.87	19.87	15.71
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	39.25	31.13
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	39.25	31.13
3 WINE (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	109.34	109.34	87.39
Still exceeding 5.5% but not exceeding 15%	273.00	328.09	328.09	262.24
Still exceeding 15%	396.12	476.06	476.06	380.52
Sparkling exceeding 5.5%	546.01	656.18	656.18	524.48
4 Other Fermented Beverages				
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling, not exceeding 2.8% vol		41.62	41.62	32.93
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol		83.25	83.25	65.86
Still and Sparkling not exceeding 6%	83.25			
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47	152.28
Still exceeding 8.5%	273.00	273.00	273.00	216.00
Sparkling exceeding 8.5%	546.01	546.01	546.01	432.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	109.34	109.34	87.39
Still exceeding 5.5%	273.00	328.09	328.09	262.24
Sparkling exceeding 5.5%	546.01	656.18	656.18	524.48
5 Intermediate Beverages				
Still not exceeding 15%	273.00	328.09	328.09	262.24
Still exceeding 15%	396.12	476.06	476.06	380.52
Sparkling	546.01	656.18	656.18	524.48
TOBACCO PRODUCTS				
1 CIGARETTES				
Specific duty per 1,000 cigarettes	160.57	175.30	183.42	183.42
Ad Valorem duty as percent of retail price	17.92%	18.28%	18.25%	18.25%
2 CIGARS (per kilogram)	229.917	250.729	261.066	261.066
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	194.016	211.578	220.301	220.301
4 OTHER SMOKING TOBACCO (per kilogram)	159.507	173.946	181.117	181.117
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 LEADED PETROL	553.04	553.04		
2 UNLEADED PETROL	442.68	508.79	508.79	543.17
3 SUPER UNLEADED	547.79	547.79		
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL)	368.05	368.05	409.20	449.18
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44	420.44		
Auto Diesel - Scheduled passenger road transport services	22.72	22.72		
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services (with effect from 01/05/2010)	47.36	47.36	47.36	88.66
KEROSENE (with effect from 01/05/2010)	0.00	0.00	0.00	38.02
3 FUEL OIL				
Industrial (with effect from 01/05/2010)	14.78	14.78	14.78	60.73
For the use in the Generation of Electricity for sale (with effect from 01/05/2010)	14.78	14.78	14.78	60.73
4 AUTO LPG AND METHANE (with effect from 01/05/2010)	63.59	63.59	63.59	88.23
5 OTHER LPG (with effect from 01/05/2010)	0.00	0.00	0.00	24.64
6 COAL (with effect from 01/07/2005)*				
For business use (per tonne)	4.18	4.18	4.18	4.18
For other use (per tonne)	8.36	8.36	8.36	8.36
7 Electricity (with effect from 01/10/2008) **				
For business use (per Megawatt hour)	0.50	0.50	0.50	0.50
For other use (per Megawatt hour)	1.00	1.00	1.00	1.00

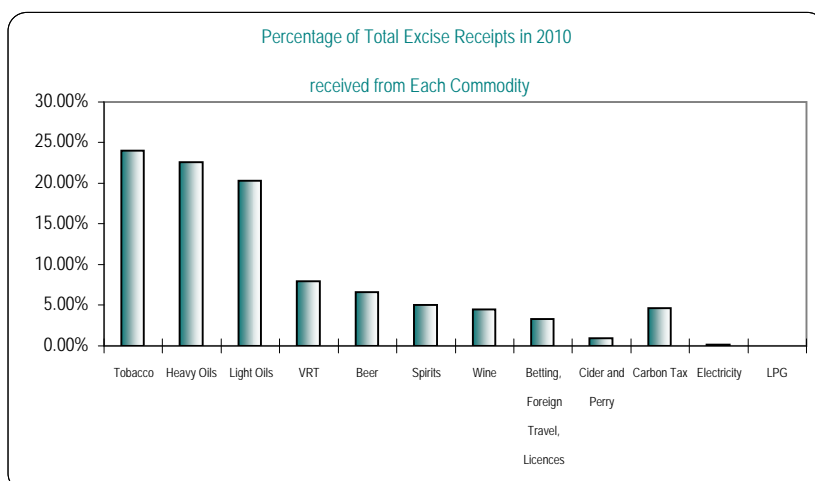
EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2008	2009	2010
		€	€	€
Beer	Import	117,847,772	125,972,764	104,629,011
	Home	309,303,625	278,308,367	215,478,366
	Total	427,151,397	404,281,131	320,107,377
Cider and Perry	Import	8,579,299	7,925,578	6,343,639
	Home	51,976,398	49,220,802	37,661,885
	Total	60,555,698	57,146,380	44,005,524
Spirits	Import	157,109,812	127,314,178	123,366,123
	Home	193,800,889	136,764,021	120,120,046
	Total	350,910,701	264,078,199	243,486,170
Wine & Made Wine	Home & Import	229,128,346	233,080,168	210,869,065
	Home & Import	2,202,288	9,432,467	7,950,294
	Total	231,330,634	242,512,635	218,819,359
Tobacco	Import	1,170,678,101	1,216,455,913	1,159,610,903
	Home	312,310	20,736	26,028
	Total	1,170,990,411	1,216,476,649	1,159,636,931
Hydrocarbon Light Oils	Import	682,989,863	777,556,192	643,966,089
	Home	363,784,999	297,497,719	337,850,479
	Total	1,046,774,862	1,075,053,911	981,816,568
Hydrocarbon Oils Other Sorts	Import	743,897,224	767,452,797	744,590,671
	Home	379,426,801	349,900,299	348,361,529
	Total	1,123,324,025	1,117,353,096	1,092,952,200
LPG	Import	49,347	30,625	28,013
	Home	-	-	-
	Total	49,347	30,625	28,013
Carbon Tax				223,084,537
Electricity Tax			1,942,628	7,082,028
Vehicle Registration Tax				
Total		1,120,777,384	375,402,902	383,485,187
SUBTOTAL	Import	3,110,279,764	3,255,788,215	2,993,403,514
	Home	2,421,584,695	1,498,489,940	1,681,100,380
	Total	5,531,864,459	4,754,278,155	4,674,503,894

Excise Duty on Premises or Activities		2008	2009	2010
		€	€	€
Betting		36,667,784	30,988,780	30,919,211
Bookmaking Premises		415,340	645,620	467,780
Clubs		452,610	436,365	304,260
Firearms Certificates		4,443,937	2,836,966	
Firearm Dealers		71,804	67,939	
Excise Duty on Public Dancing Licences etc.		10,377,810	8,364,989	7,743,320
Other Instances		0		
Foreign Travel		1,582	0	
Licences		15,255,942	19,308,793	16,015,213.22
An Post		7,856	9,547	3,270
Air Travel Tax			84,406,247	104,650,867
SUBTOTAL		67,694,667	147,065,245	160,103,921

TOTAL NET RECEIPTS	5,599,559,126	4,901,343,400	4,834,607,815
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EXCISE DUTY ON BEER

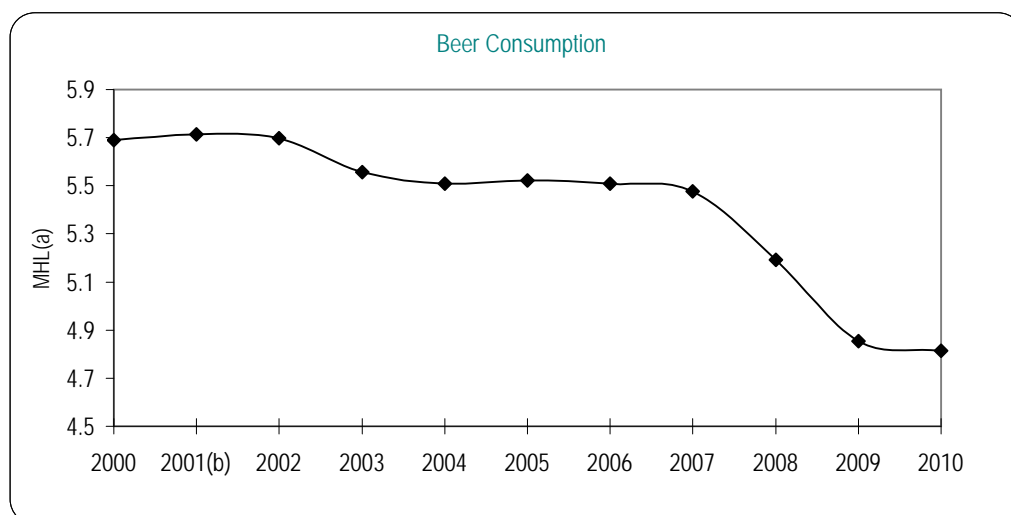
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001 ^(b)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	18,178,583	4,906,708	5.523	0.3%	457,307,732
2006	17,396,184	5,628,763	5.508	-0.3%	460,693,847
2007	14,591,592	8,304,075	5.477	-0.6%	464,802,002
2008	15,966,298	5,739,324	5.193	-5.2%	427,151,397
2009	13,917,526	6,375,881	4.855	-6.5%	404,281,131
2010	13,393,439	6,727,059	4.814	-0.9%	320,107,377

(a) MHL = Millions of Hectolitres.

(b) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.



Note:

This figure does not include details of beer containing not more than 0.5% of alcohol by volume.

TABLE EX4

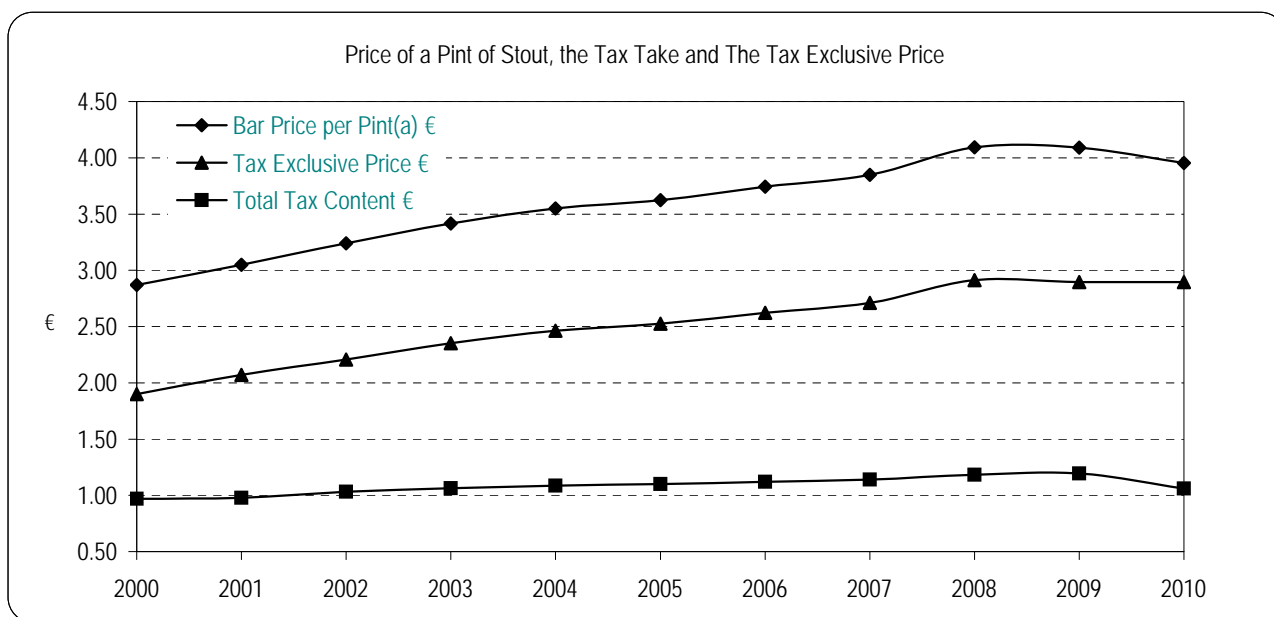
Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	3.63	2.1%	0.47	0.63	1.10	1.2%	2.52	2.5%	30.3%
2006	3.74	3.3%	0.47	0.65	1.12	1.9%	2.62	3.9%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%
2008	4.09	6.4%	0.47	0.71	1.18	3.7%	2.91	7.5%	28.9%
2009	4.09	-0.1%	0.47	0.72	1.19	1.1%	2.89	-0.6%	29.2%
2010	3.96	-3.3%	0.37	0.69	1.06	-11.3%	2.90	0.0%	26.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 37.8%
TAX EXCLUSIVE PRICE 52.3%
TAX CONTENT 9.3%



(a) Central Statistics Office National Average Retail Price

TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price			Tax					
	per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Exclusive Price €	Percent Change	Tax as a % of Price
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
2005	3.98	1.7%	0.47	0.69	1.16	1.0%	2.82	2.0%	29.2%
2006	4.13	3.6%	0.47	0.72	1.19	2.2%	2.94	4.2%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%
2008	4.50	5.7%	0.47	0.78	1.25	3.5%	3.25	6.5%	27.8%
2009	4.50	0.1%	0.47	0.80	1.27	1.3%	3.23	-0.4%	28.2%
2010	4.35	-3.4%	0.37	0.75	1.13	-11.0%	3.22	-0.4%	25.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

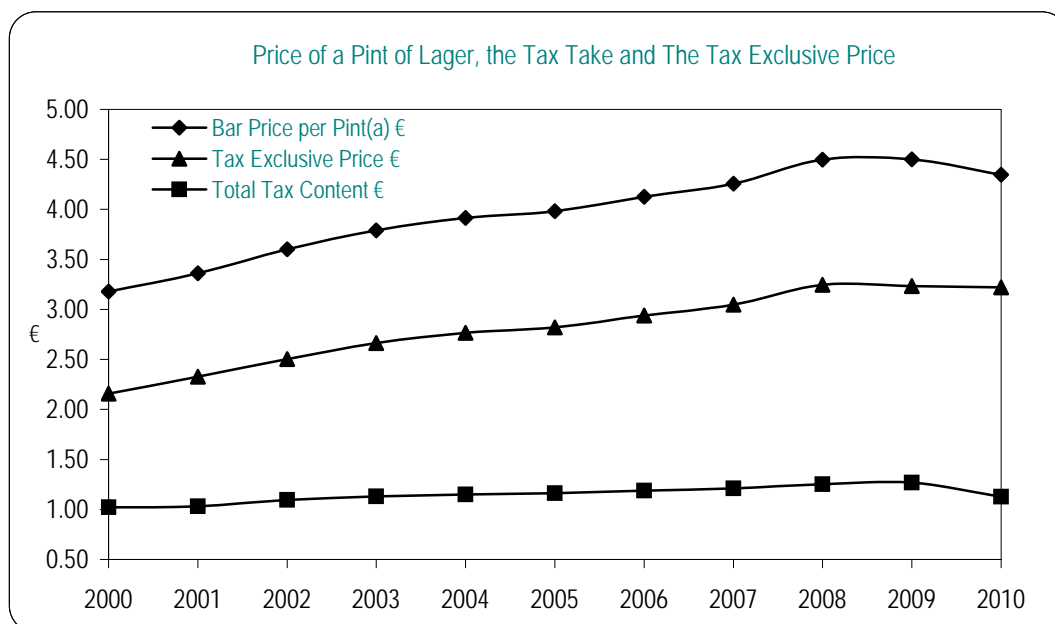
2000-2010 25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 36.7%

TAX EXCLUSIVE PRICE 49.3%

TAX CONTENT 10.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

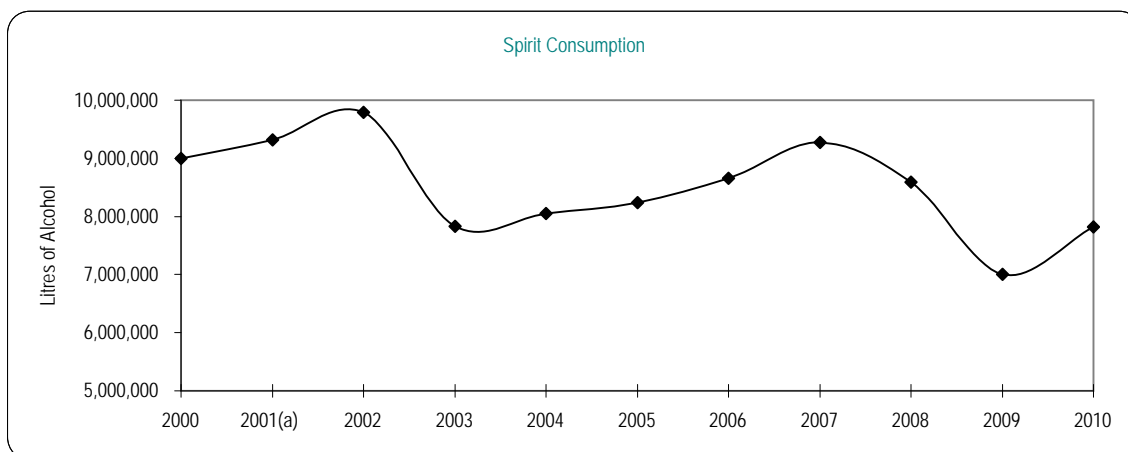
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of the product at the same temperature, the ratio being expressed as a percentage and "alcohol" means pure ethyl alcohol.

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001 ^(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101
2006	4,909,376	3,743,038	8,652,414	5.0%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289
2008	4,702,231	3,885,116	8,587,347	-7.4%	350,910,701
2009	3,617,722	3,383,126	7,000,848	-18.5%	264,078,199
2010	3,886,608	3,931,830	7,818,438	11.7%	243,486,170

(a) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.



Note:

The quantities shown do not include perfumed spirits, spirits delivered for methylation, scientific purposes fortifying wines or use in arts and manufacture, and other spirits (including spirits contained in goods) delivered without payment of duty.

TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure ^(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as % of Price
	€		€	€	€		€		
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%
2006	3.47	2.5%	0.56	0.60	1.16	1.3%	2.31	3.1%	33.4%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%
2008	3.79	5.3%	0.56	0.66	1.21	2.8%	2.57	6.5%	32.1%
2009	3.80	0.3%	0.56	0.67	1.23	1.2%	2.57	-0.1%	32.4%
2010	3.70	-2.7%	0.44	0.64	1.08	-11.9%	2.61	1.7%	29.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

2000-2010

25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES

57.9%

TAX EXCLUSIVE PRICES

69.4%

TAX CONTENT

35.7%



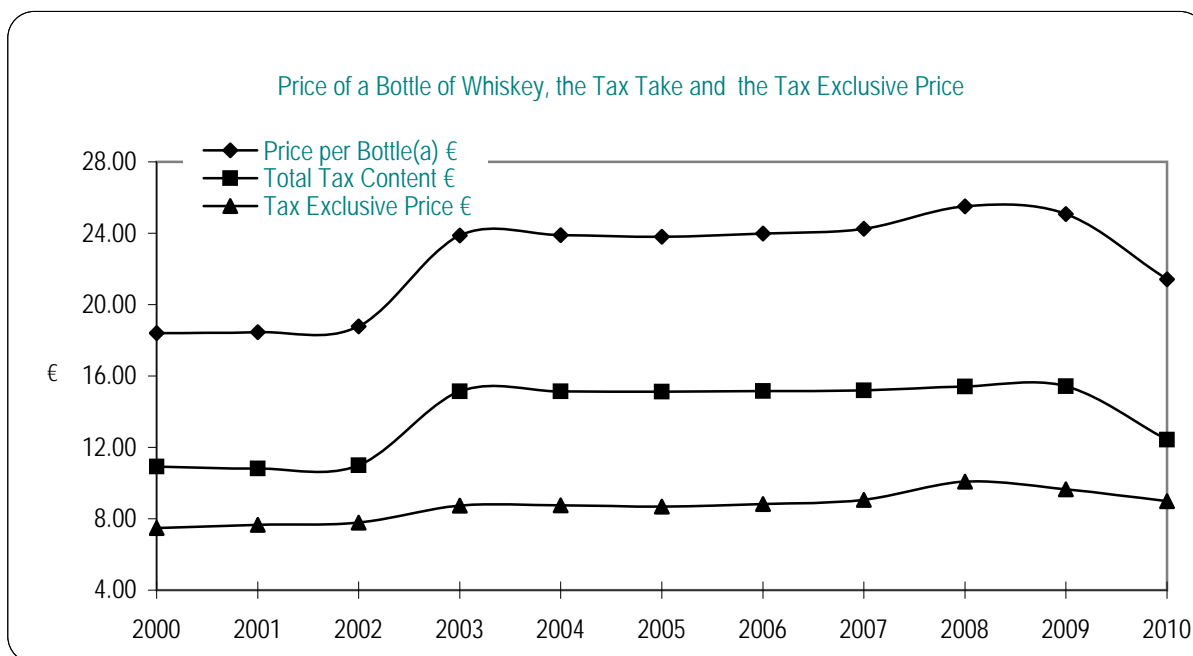
(a) Central Statistics Office National Average Retail Price

TABLE EX8
Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%
2006	23.98	0.8%	10.99	4.16	15.15	0.2%	8.83	1.8%	63.2%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%
2008	25.50	5.1%	10.99	4.43	15.42	1.4%	10.09	11.3%	60.4%
2009	25.08	-1.7%	10.99	4.44	15.43	0.1%	9.65	-4.3%	61.5%
2010	21.42	-14.6%	8.72	3.72	12.43	-19.4%	8.99	-6.9%	58.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
 2000-2010 25.2%

INCREASE DURING PERIOD:
 TAX INCLUSIVE PRICES 16.4%
 TAX EXCLUSIVE PRICES 20.3%
 TAX CONTENT 13.8%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

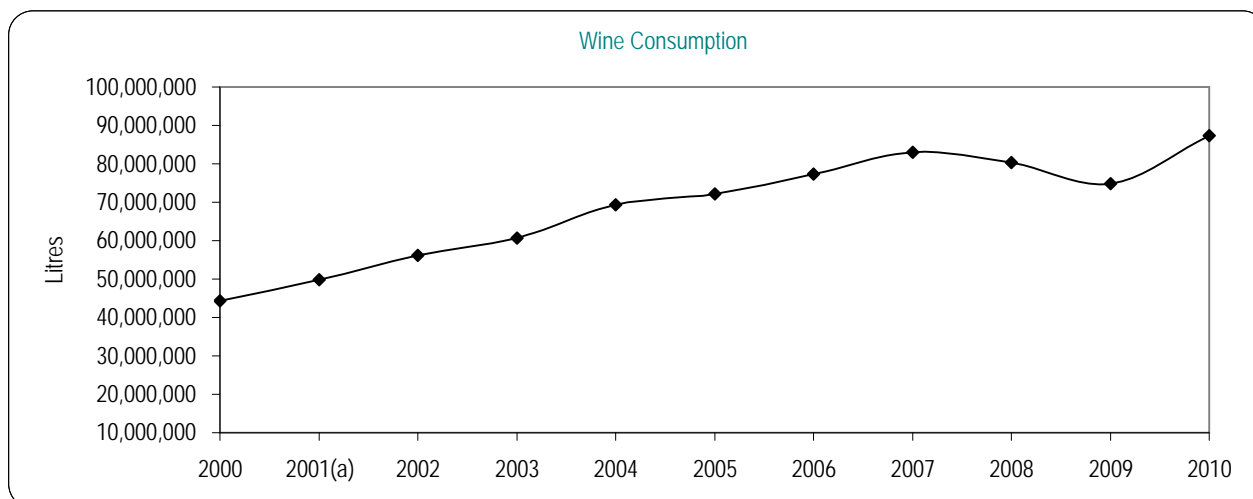
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9
Quantities Retained for Home Use and Net Excise Receipts

	Still			Sparkling		Total Still and Sparkling	
Year	Not Exceeding		Exceeding	Quantity (Litres)	Quantity (Litres)	Percent Change	Net Excise Receipts €
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001 ^(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559
2005	3,434,070	66,051,582	1,061,403	1,638,350	72,185,404	4.0%	195,129,180
2006	3,749,160	70,553,564	1,086,559	2,010,883	77,400,166	7.2%	209,238,749
2007	4,501,303	74,974,084	1,185,249	2,310,533	82,971,169	7.2%	230,200,198
2008	4,121,308	72,997,708	1,037,875	2,140,627	80,297,518	-3.2%	231,330,634
2009	4,736,540	67,260,365	1,002,143	1,764,974	74,764,021	-6.9%	242,512,635
2010	6,400,468	77,824,702	1,160,619	2,022,761	87,408,550	16.9%	218,819,359

(a) The receipts for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up.

(b) Following the reclassification of made wine and fortified wine in 2004 to intermediate products and fermented beverages, all of the products are listed according to alcohol strength.



The consumption of wine less than 5.5% prior to 2004 is not directly comparable to later years as prior to 2004 some of these low strength wines were included with the volumes of wines less than 15%.

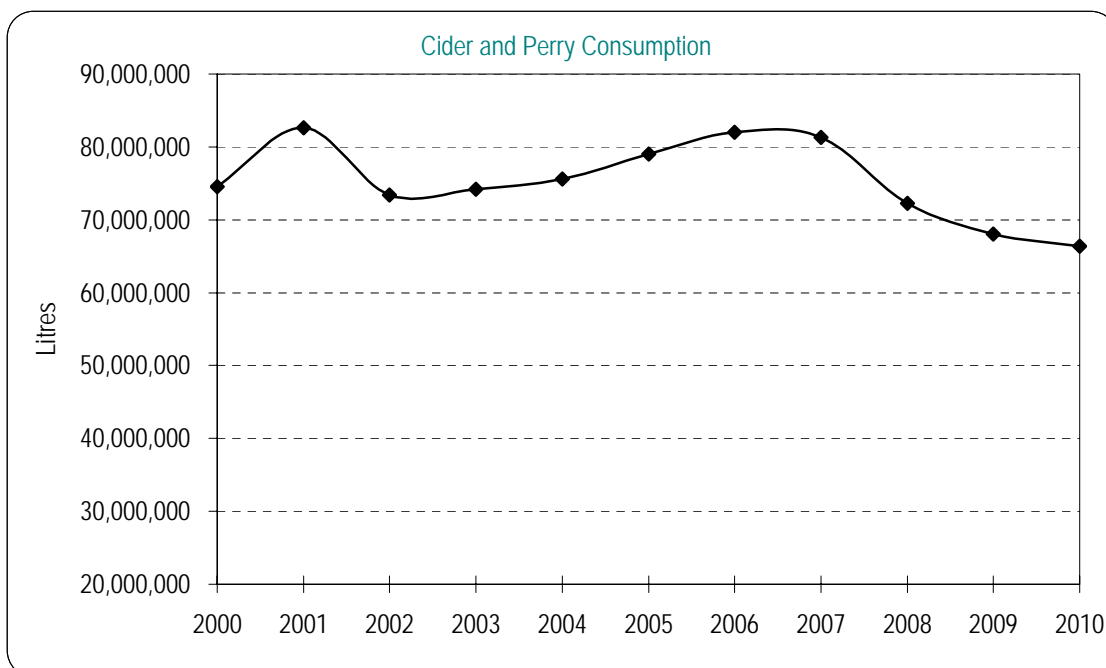
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX10

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735
2006	71,835,871	10,139,831	81,975,702	3.7%	69,176,197
2007	70,169,343	11,118,758	81,288,101	-0.8%	68,296,900
2008	62,121,901	10,151,859	72,273,761	-11.1%	60,555,698
2009	58,726,795	9,314,948	68,041,743	-5.9%	57,146,380
2010	56,609,893	9,751,340	66,361,233	-2.5%	44,005,524



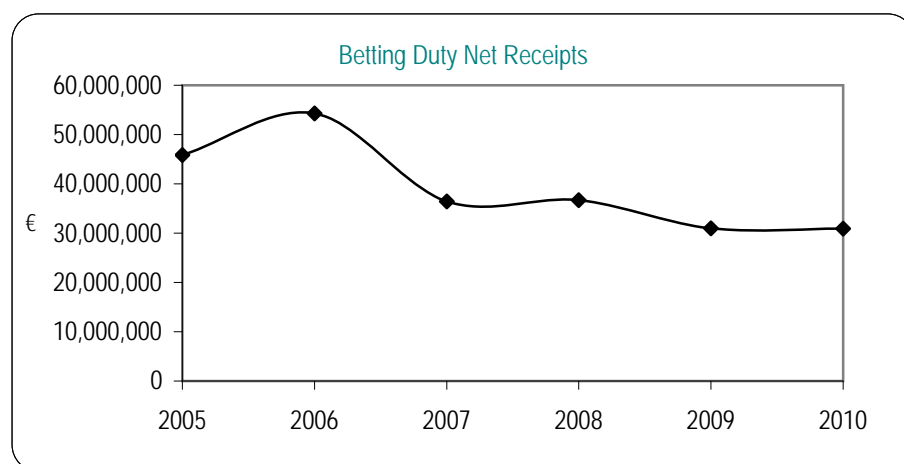
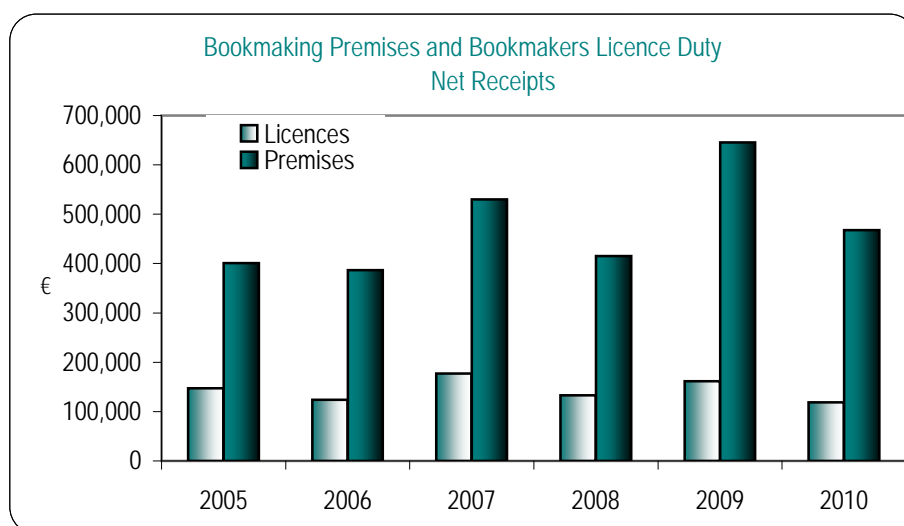
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Excise Duty is payable on bets entered into with a bookmaker. The rate of duty was 10% up to 1 July 1999 when it was reduced to 5%. The rate was reduced to 2% with effect from 1 May 2002 and to 1% from 1 July 2006. Bets on horse races or greyhounds coursing (including racing) contests made at the venue where the races or coursing take place, are exempt from this duty.

TABLE EX11

Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
2005	45,850,201	588	147,500	1,170	400,900
2006	54,295,658	496	123,750	1,151	386,840
2007	36,437,009	704	177,000	1,554	529,720
2008	36,667,784	532	133,000	1,093	415,340
2009	30,988,780	641	161,250	1,681	645,620
2010	30,919,211	473	118,500	1,223	467,780



VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES.

Vehicle Registration Tax is chargeable on registration of a motor vehicle in the State. All motor vehicles, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners, before licensing for road tax purposes.

Categories of Vehicles

"Categories A1, A2 and A3"	Cars
"Category B"	Car Derived Vans
"Category C"	Trucks, Large Vans, Pick-ups, Tractors and Buses
"Category D"	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers.

Per Table EX12, VRT is shown as an ad valorem duty based on the Open Market Selling Price for Categories A and B, VRT on Category C is shown as a fixed amount per vehicle. There is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c. To 30-6-08	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not To 30-6-08 exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c. To 30-6-08	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with an internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with an internal combustion engine exceeding 350 c.c.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine.	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

Current CO2 based system for Cars

Since 1 July 2008, VRT payable on category A vehicles is no longer based on the engine size but rather on the level of CO2 emissions from the car. A seven-band CO2 emission system applies. VRT is now charged as a percentage of the OMSP in accordance with the following table:

VRT - percentage charged in accordance with emissions per kilometre

CO2 Emissions (CO2g/km)	VRT Rates
0 - 120g	14% of OMSP - €280 minimum
More than 120g/km up to and including 140g/km	16% of OMSP - €320 minimum
More than 140g/km up to and including 155g/km	20% of OMSP - €400 minimum
More than 155g/km up to and including 170g/km	24% of OMSP - €480 minimum
More than 170g/km up to and including 190g/km	28% of OMSP - €560 minimum
More than 190g/km up to and including 225g/km	32% of OMSP - €640 minimum
More than 225g/km	36% of OMSP - €720 minimum

TABLE EX12
Motor Vehicle Registration Tax - Gross Registrations and Net Receipts

		Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net
		Cars up to 1400 cc		Cars 1401-1900 cc ⁽¹⁾		Cars over 1900 cc ⁽¹⁾				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
Year		Total		Total		Total		Total		Total		Total		Total	Total		
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745
2004	New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
	Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
	Total	76,753	242,639,646	67,543	361,193,332	33,774	326,191,511	178,070	930,024,490	4,528	10,165,352	52,784	2,632,821	399	7,457	3,150,738	945,973,401
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	Total	85,931	274,273,345	84,051	433,916,358	43,700	420,415,900	213,682	1,128,605,603	5,875	13,553,352	66,058	3,291,750	379	6,948	3,332,447	1,148,783,152
2006	New	76,791	271,099,248	66,620	397,748,211	34,854	442,378,609	178,265	1,111,226,068	5,667	19,039,186	49,479	2,460,505	241	3,166	2,383,024	1,135,108,783
	Used	14,556	15,364,741	24,052	59,207,234	17,719	71,708,505	56,327	146,280,480	2,432	3,622,097	25,040	1,242,300	93	4,002	1,154,195	152,299,072
	Total	91,347	286,463,989	90,672	456,955,445	52,573	514,087,114	234,592	1,257,506,548	8,099	22,661,283	74,519	3,702,805	334	7,168	3,537,219	1,287,407,855
2007	New	78,189	287,187,235	71,723	435,296,990	36,929	486,839,091	186,841	1,209,323,316	5,109	16,996,214	52,843	2,640,400	259	3,551	2,883,926	1,231,843,856
	Used	13,150	14,075,717	26,000	64,556,448	20,389	88,453,547	59,539	167,085,712	2,767	4,698,217	22,511	1,114,950	102	4,434	1,312,898	174,211,777
	Total	91,339	301,262,952	97,723	499,853,438	57,318	575,292,639	246,380	1,376,409,029	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,634
2008	New	62,134	222,825,355	60,736	340,233,436	29,078	347,314,136	151,948	910,372,927	3,825	12,669,089	36,523	1,824,950	248	3,199	2,486,652	927,353,618
	Used	11,374	13,807,306	26,660	65,437,157	23,617	107,360,270	61,651	186,604,733	2,484	4,190,274	21,530	1,068,000	117	5,026	1,560,759	193,423,766
	Total	73,508	236,632,661	87,396	405,670,593	52,695	454,674,406	213,599	1,096,977,660	6,309	16,859,363	58,053	2,892,950	365	8,225	4,047,411	1,120,777,384

(1) Prior to 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A2.
Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.

TABLE EX12A
Motor Vehicle Registration Tax - Gross Registrations 2008

New Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	52,844	49,403	22,102	124,349

New Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	1,148	1,555	37	2,740
A2 (121-140)	5,593	5,317	1,825	12,735
A3 (141-155)	1,709	2,207	2,761	6,677
A4 (156-170)	822	1,498	901	3,221
A5 (171-190)	17	682	985	1,684
A6 (191-225)	1	68	397	466
A7 (> 225)	0	6	70	76
Total	9,290	11,333	6,976	27,599
Total New Cars for Full Year	62,134	60,736	29,078	151,948

Used Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	6,720	14,643	12,524	33,887

Used Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	397	232	11	640
A2 (121-140)	1,099	3,057	429	4,585
A3 (141-155)	1,222	4,286	4,203	9,711
A4 (156-170)	1,590	1,662	2,077	5,329
A5 (171-190)	218	1,851	1,473	3,542
A6 (191-225)	40	649	1,383	2,072
A7 (> 225)	88	280	1,517	1,885
Total	4,654	12,017	11,093	27,764
Total Used Cars for Full Year	11,374	26,660	23,617	61,651

TABLE EX12B
Motor Vehicle Registration Tax - Gross Registrations 2009

		2009 New	2009 Used	2009 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	7,181	2,140	9,321
	€	16,373,166	3,093,608	19,466,774
A2 (121-140)	Gross Reg	24,925	9,918	34,843
	€	76,322,051	24,556,996	100,879,047
A3 (141-155)	Gross Reg	11,295	15,507	26,802
	€	53,138,901	41,197,776	94,336,677
A4 (156-170)	Gross Reg	8,103	9,050	17,153
	€	38,220,314	25,720,073	63,940,387
A5 (171-190)	Gross Reg	4,190	5,749	9,939
	€	28,911,030	17,351,800	46,262,830
A6 (191-225)	Gross Reg	1,340	3,527	4,867
	€	15,603,672	10,585,284	26,188,956
A7 (> 225)	Gross Reg	303	3,182	3,485
	€	5,826,393	8,611,877	14,438,270
Total Cars	Gross Reg	57,337	49,073	106,410
	€	234,395,527	131,117,414	365,512,941
Category B	Gross Reg	856	2,092	2,948
Car Derived Vans	€	2,694,107	2,998,088	5,692,195
Category C	Gross Reg	12,388	20,702	33,090
Commercial Vehicles	€	617,550	1,030,100	1,647,650
Category D	Gross Reg	103	81	184
	€	0	0	0
Category M	Gross Reg	1,745	4,792	6,537
Motor Cycles	€	1,273,160	1,276,956	2,550,116
Total Net Receipts	€	238,980,344	136,422,558	375,402,902

TABLE EX12C
Motor Vehicle Registration Tax - Gross Registrations 2010

		2010 New	2010 Used	2010 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	30,810	3,805	34,615
	€	66,604,753	5,918,644	72,523,397
A2 (121-140)	Gross Reg	39,986	10,193	50,179
	€	108,562,065	22,717,951	131,280,016
A3 (141-155)	Gross Reg	9,375	11,909	21,284
	€	47,502,223	27,683,401	75,185,624
A4 (156-170)	Gross Reg	5,920	6,099	12,019
	€	31,518,427	14,427,506	45,945,933
A5 (171-190)	Gross Reg	2,046	3,691	5,737
	€	16,916,079	8,428,912	25,344,991
A6 (191-225)	Gross Reg	779	2,367	3,146
	€	9,295,367	5,946,563	15,241,930
A7 (> 225)	Gross Reg	296	2,051	2,347
	€	6,481,364	5,009,664	11,491,028
Total Cars	Gross Reg	89,212	40,115	129,327
	€	286,880,278	90,132,641	377,012,919
Category B	Gross Reg	746	1,169	1,915
Car Derived Vans	€	2,283,993	1,090,668	3,374,661
Category C	Gross Reg	12,555	13,410	25,965
Commercial Vehicles	€	713,513	672,617	1,386,130
Category D	Gross Reg	63	60	123
	€	0	0	0
Category M	Gross Reg	1,217	3,570	4,787
Motor Cycles	€	912,019	799,458	1,711,477
Total Net Receipts	€	290,789,803	92,695,384	383,485,187

EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded ^(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285
2006	-	2,330,103	409	2,064	2,332,576	2.8%	1,026,360,308
2007	-	2,377,322	406	2,096	2,379,823	2.0%	1,051,267,715
2008	4	2,310,390	302	1,743	2,312,439	-2.8%	1,046,774,862
2009	-	2,117,045	-	1,103	2,118,148	-8.4%	1,075,053,911
2010	-	1,930,180	-	1,196	1,931,375	-8.8%	981,816,568

Mineral Hydrocarbon Light Oils Consumption

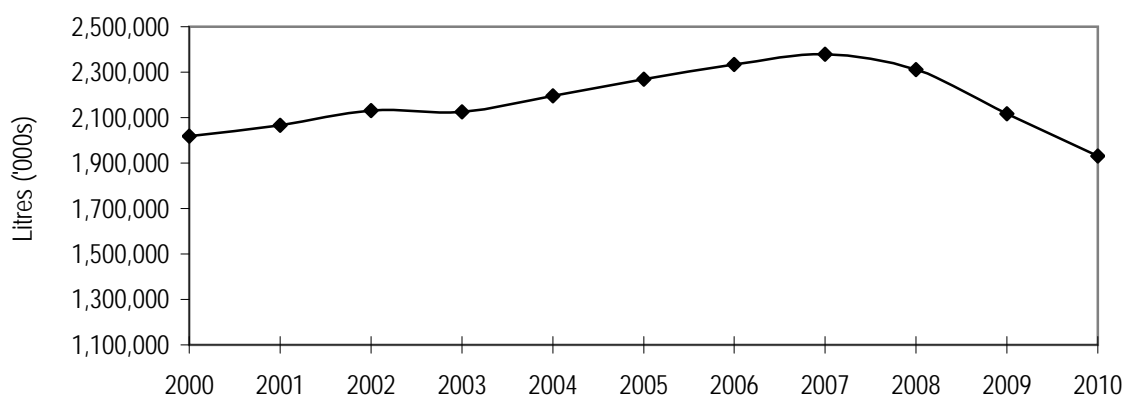


TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % of Price
	(Cent)		(Cent)	(Cent)	(Cent)		(Cent)		
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%
2006	103.0	-5.9%	44.27	17.88	62.14	-1.8%	40.86	4.7%	60.3%
2007	119.4	15.9%	44.27	20.72	64.99	4.6%	54.41	33.2%	54.4%
2008	111.5	-6.6%	50.88	19.35	70.23	8.1%	41.27	-24.1%	63.0%
2009	118.8	6.5%	50.88	21.02	71.90	2.4%	46.90	13.6%	60.5%
2010	131.3	10.5%	54.32	22.79	77.10	7.2%	54.20	15.6%	58.7%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

2000-2010

25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE

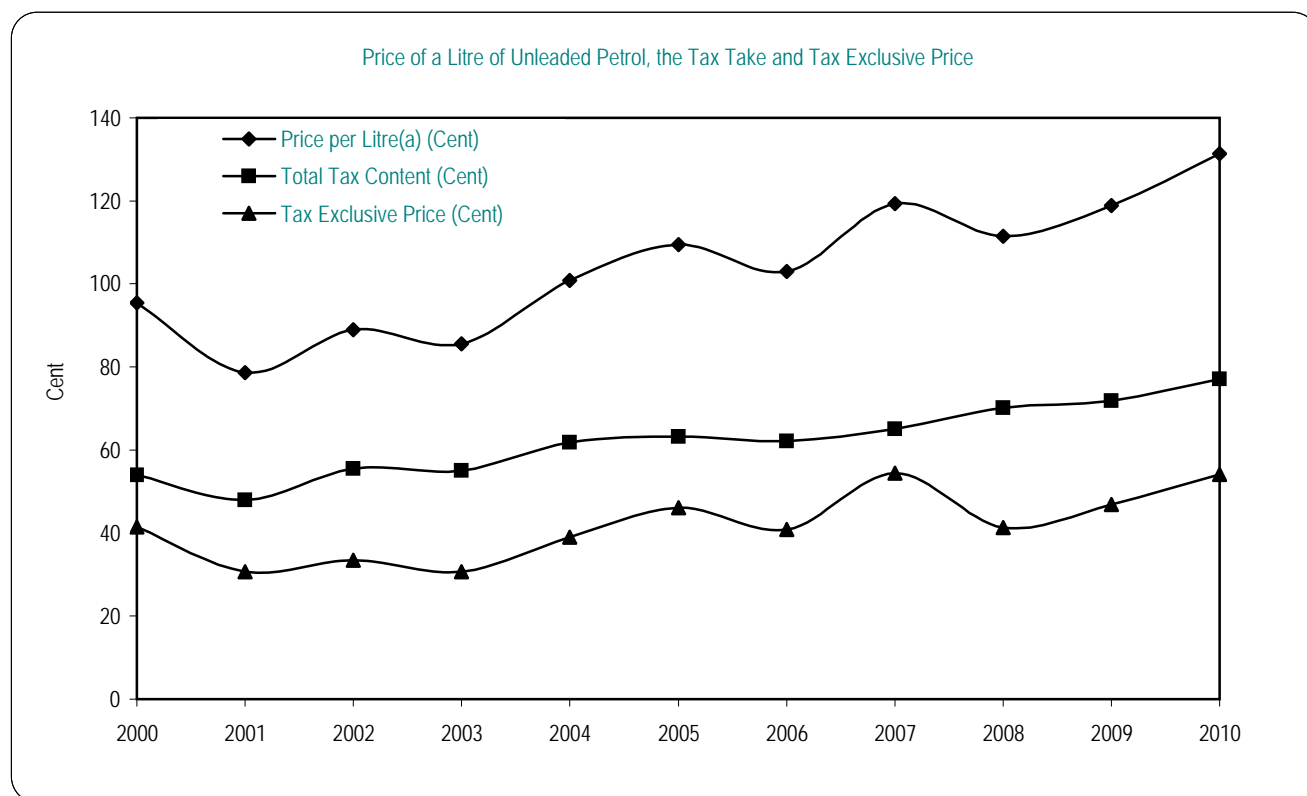
37.5%

TAX EXCLUSIVE PRICE

30.5%

TAX CONTENT

42.9%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

The oils referred to in this Table include diesel oil, kerosene, fuel and lubricating oils and white spirit. Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil used in passenger road transport.

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

	Auto Diesel			Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts		
Year	Quantity (Litres '000)	Auto Diesel % Change	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts €
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651
2004	2,443,984	6.3%	870,734,501	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948
2005	2,595,633	6.2%	920,482,423	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423
2006	2,836,306	9.3%	1,016,729,065	1,652,547	68,779,311	1,126,310	18,020,958	255,256	717,260	167,211	11,350,256	6,754,889	2.4%	1,114,879,590
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	223,999	413,781	155,428	8,404,384	6,535,323	-3.3%	1,152,752,900
2008	2,959,933	-2.2%	1,051,860,173	1,503,332	65,207,804	1,202,471	-	212,114	269,475	153,804	6,256,049	6,301,128	-3.6%	1,123,324,025
2009	2,714,350	-8.3%	1,060,292,645	1,274,063	54,982,840	1,253,341	-	137,818	-	140,309	2,077,610	5,519,880	-12.4%	1,117,353,096
2010	2,559,664	-5.7%	1,039,977,463	1,225,893	51,044,589	1,329,439	-	223,763	-	130,104	1,930,005	5,468,864	-0.9%	1,092,952,057

(a) These oils are used mainly for agriculture, industrial and heating purposes.

(b) There is a full repayment of duty on these oils when used in the engines of sea fishing boats and a partial repayment when used in horticulture production.

(c) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (a)(b). A separate excise rate for Kerosene was introduced with effect from 1 December 1999.

(d) A full rebate of duty is allowed on this oil.

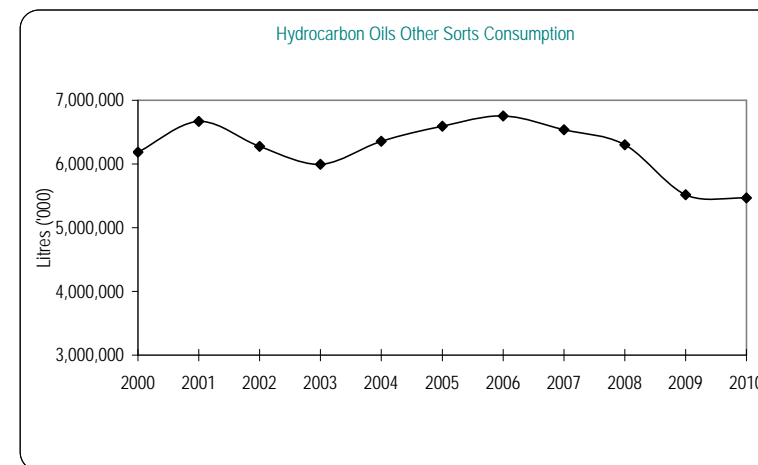


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % of Price
	(Cent)		(Cent)	(Cent)	(Cent)		(Cent)		
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%
2006	102.7	4.2%	36.81	17.82	54.63	1.3%	48.07	7.6%	53.2%
2007	118.2	15.1%	36.81	20.51	57.32	4.9%	60.88	26.6%	48.5%
2008	113.0	-4.4%	36.81	19.61	56.42	-1.6%	56.58	-7.1%	49.9%
2009	108.9	-3.6%	40.92	19.27	60.19	6.7%	48.71	-13.9%	55.3%
2010	125.0	14.8%	44.92	21.69	66.61	10.7%	58.39	19.9%	53.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

2000 - 2010

25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE

32.1%

TAX EXCLUSIVE PRICE

27.9%

TAX CONTENT

36.1%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated ^(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
2005	1,930	108,426	277,083	5,404,755	279,013	5,513,181
2006	1,505	95,672	276,307	2,829,229	277,812	2,924,901
2007	1,037	65,933	278,852	-	279,889	65,933
2008	799	49,347	241,613	-	242,411	49,347
2009	521	30,625	152,764	-	153,285	30,625
2010	457	28,013	165,192	-	165,650	28,013

(a) This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production.

EXCISE DUTY ON TOBACCO PRODUCTS

Excise duty on cigarettes consists of a specific rate of duty levied per one thousand cigarettes together with a fixed percentage of the price at which the cigarettes are sold by retail. All other tobacco products are charged at a specific rate duty per kilogram.

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Cigarettes			Other Tobacco Products						Total Net Receipts €
Year	Quantity 000's	Percent Change	Receipts €	Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs	Total Other Tobacco Quantity - Kgs	Receipts €	
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364	35,560,329	958,652,385
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114	39,533,438	1,141,823,730
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416	37,842,856	1,137,317,211
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998	37,795,038	1,157,247,791
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270	34,562,167	1,059,152,106
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390	25,985,239	1,079,551,186
2006	5,604,884	1.6%	1,071,394,609	47,164	109,464	33,825	190,453	31,948,391	1,103,340,167
2007	5,401,702	-3.6%	1,154,976,838	46,622	122,848	32,388	201,858	37,000,027	1,191,976,865
2008	4,940,567	-8.5%	1,131,532,463	44,290	128,502	25,971	198,763	39,457,948	1,170,990,411
2009	4,607,146	-6.7%	1,155,366,383	38,169	219,985	27,598	285,751	61,110,266	1,216,476,649
2010	4,127,989	-10.4%	1,100,902,733	37,786	215,773	27,251	280,810	58,734,198	1,159,636,931

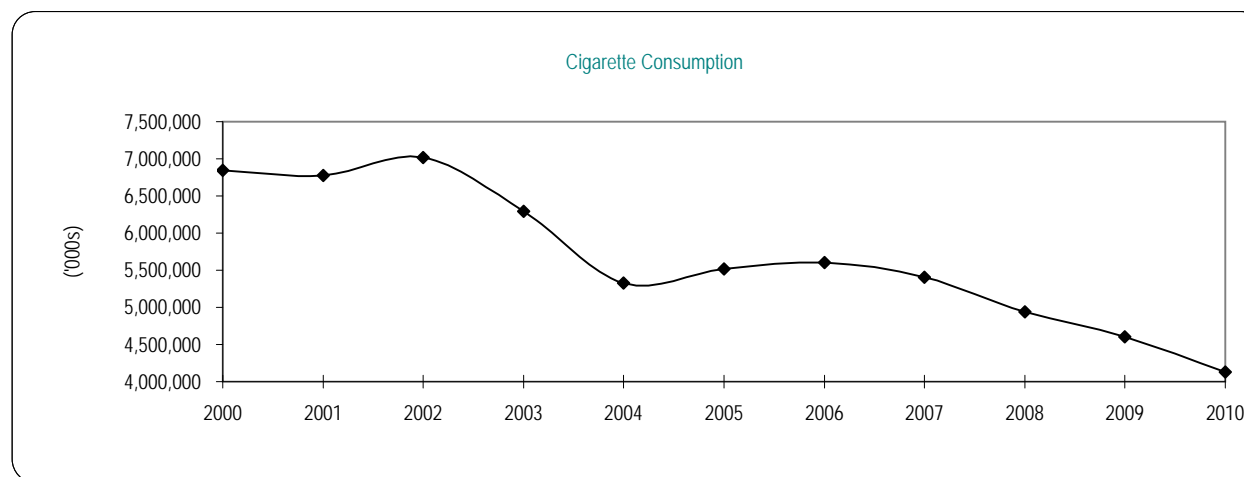


TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	Percent Change	Excise Content			VAT Content	Total Tax Content	Percent Change	Tax Exclusive price	Percent Change	Total Tax as % of price
	€		Specific €	Ad Valorem €	Total €	€	€		€		
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	6.0%	1.29	3.6%	79.0%
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	0.7%	1.35	4.6%	78.3%
2006	6.40	2.4%	2.67	1.17	3.84	1.11	4.95	1.1%	1.45	7.2%	77.3%
2007	7.02	9.6%	3.03	1.25	4.27	1.22	5.49	10.9%	1.52	5.0%	78.3%
2008	7.88	12.3%	3.51	1.44	4.95	1.37	6.31	14.9%	1.56	2.7%	80.1%
2009	8.35	6.0%	3.67	1.52	5.19	1.48	6.67	5.7%	1.68	7.5%	79.9%
2010	8.46	1.3%	3.67	1.54	5.21	1.47	6.68	0.2%	1.78	5.9%	79.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

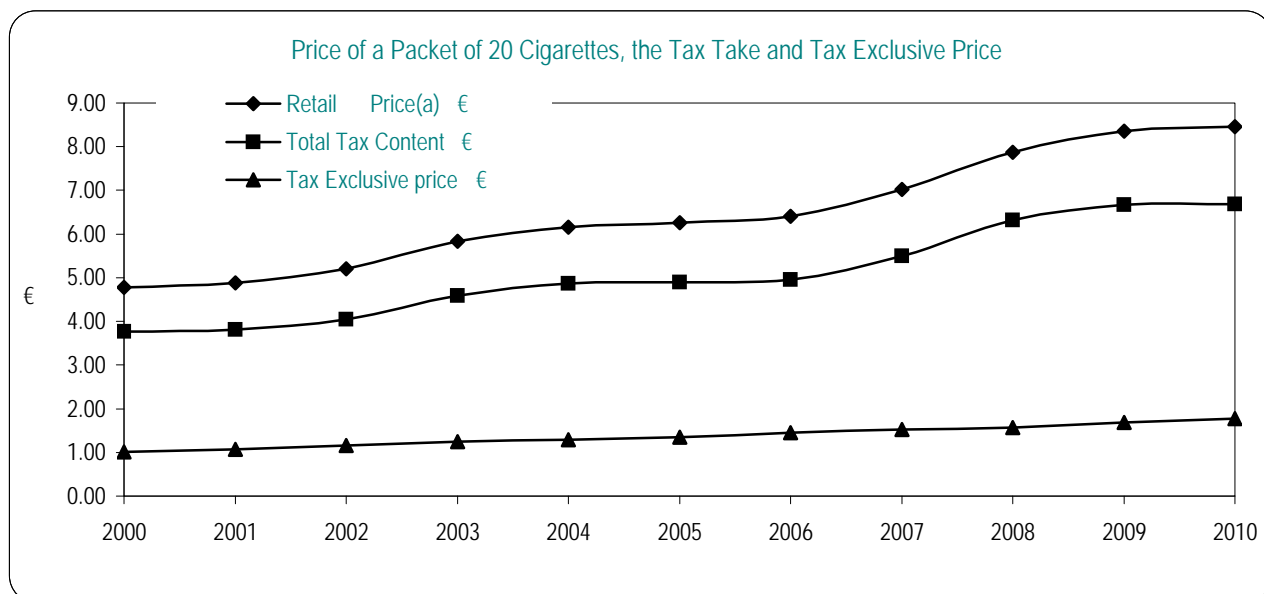
2000-2010 25.2%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES 77.03%

TAX EXCLUSIVE PRICES 77.00%

TAX CONTENT 77.04%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2008		2009		2010	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	10	2,500	22	9,500	24	12,000
2. Cider Manufactures			3	1,250	6	3,000
3. Distillers	4	1,000	7	2,750	5	2,500
4. Rectifiers and Compounders	27	7,000	22	9,750	22	11,000
5. Sweet Makers			2	750	1	500
TOTAL MANUFACTURES	41	10,500	56	24,000	58	29,000
DEALERS						
1. Spirits	320	83,000	272	132,767	275	138,000
2. Beer	352	90,000	308	149,025	319	160,000
3. Wine and Sweet	551	141,000	481	232,567	455	229,000
4. Spirits of Wine	14	3,750	3	1,500	3	1,500
TOTAL DEALERS	1,237	317,750	1,064	515,858	1,052	528,500
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	8,857	7,365,733	9,067	8,221,743	8,393	6,536,025
Six-Day	2	500	13	4,905	10	4,155
Early-Closing			-	-	-	-
Six-Day and Early-Closing	8	5,810	2	755	2	755
Additional Duty - number of Licences issued			-	-	-	-
TOTAL PUBLICANS	8,867	7,372,043	9,082	8,227,403	8,405	6,540,935
2. Off-Licences	1,487	426,900	1,770	811,567	1,537	770,250
3. Special Restaurant Renewal	331	75,640	453	195,555	373	186,505
4. Restricted Licence Conversion			-	-	-	-
TOTAL SPIRIT RETAILERS	1,818	502,540	2,223	1,007,122	1,910	956,755
Retailers of Beer:						
5. On Licence viz.:- Full	-	-	-	-	-	-
6. Off-Licences	1,525	438,450	1,779	816,267	1,541	772,250
TOTAL BEER RETAILERS	1,525	438,450	1,779	816,267	1,541	772,250

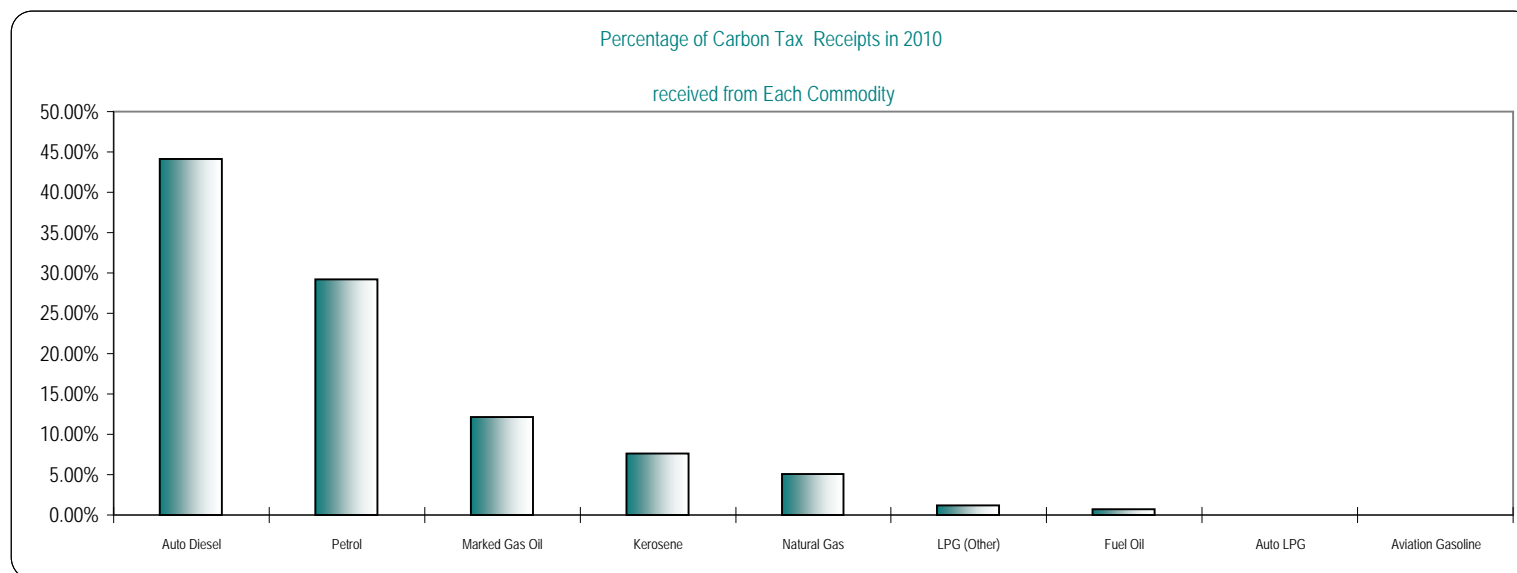
	2008		2009		2010	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	14	3,950	15	6,700	14	7,000
TOTAL CIDER & PERRY RETAILERS	14	3,950	15	6,700	14	7,000
Retailers of Wine:						
8. On-Licences viz.:- Full	2,307	587,000	2,287	963,007	1,906	960,000
9. Off-Licences	3,718	1,066,050	3,705	1,678,658	3,206	1,608,350
TOTAL WINE RETAILERS	6,025	1,653,050	5,992	2,641,665	5,112	2,568,350
Retailers of Sweets:						
10. On-Licences	1	250	-	-	-	-
11. Off-Licences	15	3,750	-	-	-	-
TOTAL SWEETS RETAILERS	16	4,000	-	-	-	-
12. Passenger Vessels - Annual	36	9,000	36	14,500	25	12,500
13. Passenger Aircraft	249	62,250	492	196,750	372	186,000
14. Railway Restaurant Cars	110	27,500	52	25,750	50	25,000
15. <i>Special Restaurant Fee</i>	44	167,420	38	144,590	32	121,760
16. <i>Pre 1960 Hotel Licence Conversion</i>	2	6,344	2	6,340	1	3,170
TOTAL	441	272,514	620	387,930	480	348,430
TOTAL CLASS A	19,984	10,574,797	20,831	13,626,945	18,572	11,751,220
1 Auctioneers	2,527	634,750	2,121	533,250	1,989	501,250
2 Auction Permits	290	72,250	169	40,000	146	37,250
3 Bookmakers Licences	532	133,000	641	161,250	473	118,500
4 Gaming	105	62,895	91	737,250	72	195,490
5 Gaming Machines	10,210	2,434,100	8,705	2,069,345	6,257	1,853,940
6 House Agents	16	2,000	12	1,500	16	2,125
7 Hydrocarbon Oil Refiners	-	-	-	-	-	-
8 Hydrocarbon Oil Vendors	2,270	582,500	2,138	539,250	2,202	556,000
9 Liquid Petroleum Gas Vendors	-	-	-	-	-	-
10 Amusement Machines	6,127	747,752	6,858	865,880	6,102	750,005
11 Methylated Spirit Makers	8	1,520	10	1,960	10	1,900
12 Methylated Spirit Retailers	816	10,188	973	11,976	962	11,568
13 Tobacco Manufacturers	1	190	-	-	-	-
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	-	-	-	-	-
TOTAL CLASS B	22,902	4,681,145	21,718	4,961,661	18,229	4,028,028
TOTAL CLASSES A & B	42,886	15,255,942	42,549	19,308,793	36,801	16,015,213.22

CARBON TAX

TABLE EX21

Net Receipts

Year	Auto Diesel	Petrol	Aviation Gasoline	Kerosene	Marked Gas Oil	Fuel Oil	LPG (Other)	Auto LPG	Natural Gas	Total Net Receipts
	€	€	€	€	€	€	€	€	€	€
2010	98,405,528	65,089,700	38,809	16,991,491	27,034,766	1,565,129	2,593,912	43,456	11,321,744	223,084,537



Carbon Tax on Kerosene, Marked Gas Oil, Fuel Oil, LPG (Other), Auto LPG and Natural Gas commenced on 1 May 2010.