



REVENUE

STATISTICAL REPORT 2000



# Statistical Report

of the

# Revenue Commissioners

**Year Ended 31st December, 2000**

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AGUS TSOLÁTHAIR  
LE CEANNACH DÍREACH ÓN  
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,  
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,  
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FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,  
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## OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 2000

### Introduction

This Statistical Report contains detailed information (in the form of text, tables and notes) on all the taxes and duties for which the Office of the Revenue Commissioners is responsible. The summaries of legislation and the brief descriptions preceding certain statistical tables are presented to assist the reader and should not be taken as a precise interpretation of the law. For that purpose, reference should be made to the various Statutes and the cases relating thereto decided in the Courts.

Where appropriate, monetary amounts are shown in both Irish pounds (£) and Euros (€).

The Report is set out under the following main headings:

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Revenue Commissioners,  
Wicklow House,  
South Great George's St.,  
**FREEPOST**  
Dublin 2.

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## Total Revenue

- **Table TR1.**            **Gross Receipts**
- **Table TR2.**            **Net Receipts**
- **Table TR3.**            **Net Receipts as a percentage of GDP**
- **Table TR4.**            **Gross Receipts and Cost of Administration**
- **Table TR5.**            **Cost of Administration (main elements)**

The particulars of the Revenue Receipts in the year ended 31 December, 2000 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December, 2000. Particulars are also given for the three preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

The "Gross Receipts" of any duty or tax for any given financial year means the aggregate amount of duty or tax actually collected or brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years.

The "Net Receipt" means the "Gross Receipt" after deduction of drawbacks, repayments, etc., made within the same year. These drawbacks, repayments, etc., may similarly relate to duty or tax paid in previous years.

**Table TR1****Gross Receipts, Year 2000**

<b>Gross Receipts</b>	<b>£</b> <b>€</b>	<b>£</b> <b>€</b>
Balance on 1 January, 2000		£23,506,769 €29,847,440
Gross Receipts of Duties:-		
Customs (including £10,000,858 (€12,698,470) Duty Deferred under EEC Regulation)	£171,955,504 €218,338,451	
Excise	£3,630,688,763 €4,610,023,773	
Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	£181,065,470 €229,905,722	
Capital Gains Tax	£615,898,086 €782,029,252	
Stamp Duties	£884,350,470 €1,122,893,466	
Residential Property Tax	£2,143,741 €2,721,990	
Income Tax (including Income Levy)	£7,874,899,182 €9,999,059,355	
Corporation Tax (including Corp. Profits Tax)	£3,187,314,226 €4,047,054,241	
Value Added Tax (including £62,076,352 (€78,820,708) Duty Deferred)	£7,823,621,998 €9,933,950,762	
Agricultural Levies, etc. (including £12,753 (€16,193) Duty Deferred)	£854,598 €1,085,116	
		£24,372,792,038 €30,947,062,128
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £862,406 (€1,095,030) Receipts in Aid of Vote (Net)		£3,467,514,452 €4,402,835,137 £23,233,931 €29,501,007
		£27,887,047,190 €35,409,245,712

## Table TR1 — continued

## Gross Receipts, Year 2000 — continued

Disposal	£ €	£ €
Drawbacks, Repayments, Allowances, etc.		
Customs	£10,737,660 €13,634,016	
Excise	£146,375,564 €185,858,627	
Capital Acquisitions Tax (including Estate etc.)	£5,367,827	
Duties and Wealth Tax	€6,815,734	
Capital Gains Tax	£6,714,221 €8,525,302	
Stamp Duties	£25,968,283 €32,972,918	
Residential Property Tax	£548,948 €697,020	
Income Tax (including Income Levy)	£688,554,116 €874,283,380	
Corporation Tax (including Corp. Profits Tax)	£127,416,477 €161,785,553	
Value Added Tax	£1,927,522,673 €2,447,448,935	
Agricultural Levies, etc.	—	
		£2,939,205,769 €3,732,021,485
Payments to the Exchequer:-		
Customs	£163,505,000 €207,608,525	
Excise	£3,357,388,000 €4,263,003,388	
Capital Acquisitions Tax (incl. Estate etc.)	£174,969,000	
Duties and Wealth Tax	€222,164,802	
Capital Gains Tax	£609,179,000 €773,497,773	
Stamp Duties	£871,776,000 €1,106,927,183	
Residential Property Tax	£1,595,000 €2,025,232	
Income Tax (including Income Levy)	£7,176,823,000 €9,112,685,445	
Corporation Tax (including Corp. Profits Tax)	£3,061,473,000 €3,887,268,844	
Value Added Tax	£5,883,269,000 €7,470,210,675	
Agricultural Levies, etc.	—	
		£21,299,977,000 €27,045,391,867
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £1,156,164 (€1,468,025) to Exchequer in respect of Fee Stamps & £132,000,000 (€167,605,426) Tobacco Levy		£3,594,852,659 €4,564,521,307
Payments to Appropriations-in-aid of Vote		£23,233,931 €29,501,007
Balance, 31 December, 2000		£29,777,831 €37,810,046
		<b>£27,887,047,190</b> <b>€35,409,245,712</b>



Table TR2

## Net Receipts

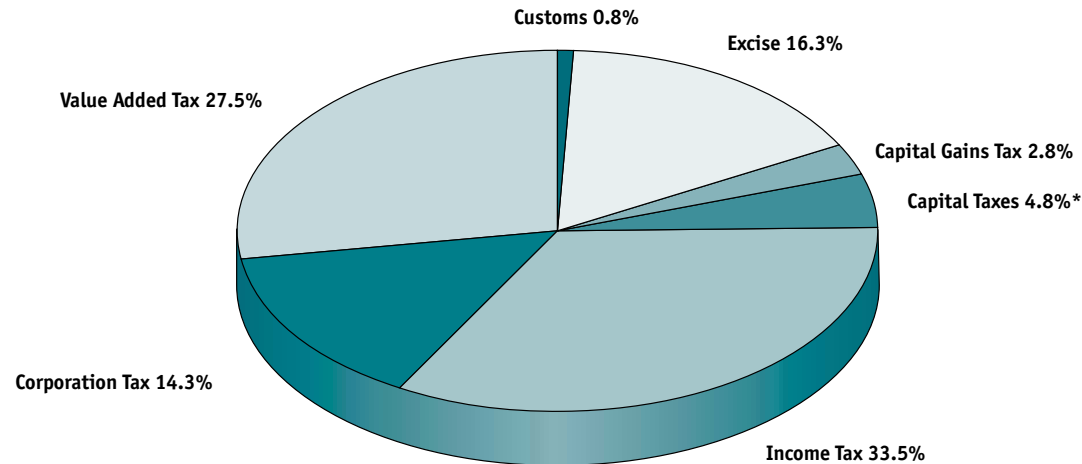
Year	Customs	Excise	Capital Acquisitions Tax (a)	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (b)	Corporation Tax (c)	Value Added Tax	Agricultural Levies etc.	Total
1997	£183,900,176	£2,522,556,884	£88,740,960	£132,377,215	£424,303,138	£3,107,225	£5,208,220,129	£1,697,136,030	£3,710,288,224	£195,336	£13,970,825,317
	€233,505,056	€3,202,986,531	€112,677,776	€168,084,391	€538,753,851	€3,945,362	€6,613,075,419	€2,154,918,242	€4,711,094,240	€248,026	€17,739,288,892
1998	£154,079,320	£2,824,786,331	£111,712,076	£193,081,896	£541,170,479	£1,438,164	£5,741,950,674	£2,058,912,141	£4,269,789,360	£593,226	£15,897,513,667
	€195,640,380	€3,586,738,768	€141,845,077	€245,163,436	€687,144,764	€1,826,092	€7,290,773,415	€2,614,279,146	€5,421,514,137	€753,242	€20,185,678,455
1999	£144,886,859	£3,162,932,835	£151,429,388	£356,139,909	£719,204,998	£1,392,334	£6,306,009,761	£2,711,086,720	£4,912,576,514	£1,760,090	£18,467,419,408
	€183,968,362	€4,016,096,260	€192,275,660	€452,204,404	€913,201,972	€1,767,900	€8,006,980,716	€3,442,370,042	€6,237,685,463	€2,234,853	€23,448,785,633
2000	£161,217,843	£3,484,313,199	£175,697,643	£609,183,865	£858,382,187	£1,594,793	£7,186,345,066	£3,059,897,749	£5,896,099,325	£854,598	£21,433,586,268
	€204,704,434	€4,424,165,146	€223,089,988	€773,503,950	€1,089,920,549	€2,024,969	€9,124,775,975	€3,885,268,688	€7,486,501,827	€1,085,116	€27,215,040,642

(a) Includes Wealth Tax, Estate etc., Duties.

(b) Includes Income Levy

(c) Includes Corporation Profits Tax.

## Net Receipts



\* Capital Acquisitions Tax, Stamp Duties, Residential Property Tax

Table TR3

## Net Receipts as a % of GDP

Year	GDP*	Net Receipts	Net Receipts as % of GDP
1997	£48,241,000,000	£13,970,825,317	29.0%
	€61,253,434,642	€17,739,288,892	
1998	£59,637,000,000	£15,897,513,667	26.7%
	€75,723,369,783	€20,185,678,455	
1999	£69,052,000,000	£18,467,419,408	26.7%
	€87,677,953,792	€23,448,785,633	
2000	£81,049,000,000	£21,433,586,268	26.4%
	€102,911,001,519	€27,215,040,642	

\* source: CSO, Department of Finance

Table TR4

## Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts	Cost of Administration	Cost as Percentage of Gross Receipts
1997	<i>m</i> £15,676.9	<i>m</i> £160.4	1.02%
	€19,905.6	€203.7	
1998	£17,966.8	£175.7	0.98%
	€22,813.1	€223.1	
1999	£20,896.0	£183.5	0.88%
	€26,532.5	€233.0	
2000	£24,210.3	£197.0	0.81%
	€30,740.7	€250.1	

Cost of Admin as % of  
Gross Receipts 0.81%

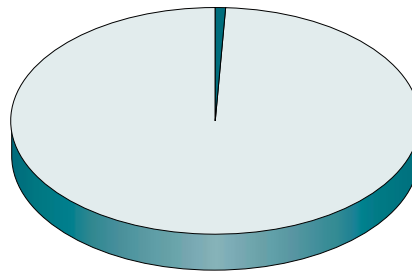


Table TR5

## Cost of Administration (main elements)

Service	'000
Salaries, Wages & Allowances	£127,914
	€162,417
Computer & Office Equipment	£17,718
	€22,497
Postal & Telecommunications	£7,382
	€9,373
Superannuation Costs	£16,848
	€21,393
Services provided by the Office of Public Works	£12,971
	€16,470
Miscellaneous	£14,174
	€17,997
<b>TOTAL</b>	<b>£197,008</b>
	<b>€250,148</b>



## Excise

- Table EX1. Excise Duty, Net Receipts 1998 - 2000

### Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1991 - 2000
- Table EX3. Incidence of Duty and VAT – per Pint of Stout 1991 - 2000  
– per Pint of Lager 1991 - 2000

### Excise Duty on Spirits:-

- Table EX4. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000
- Table EX5. Incidence of Duty and VAT per – Standard Measure of Whiskey 1991 - 2000  
– Bottle of Whiskey 1991 - 2000

### Excise Duty on Wine and Made Wine:-

- Table EX6. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

### Excise Duty on Cider and Perry:-

- Table EX7. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

### Excise Duty on Betting, Bookmaking Premises and Bookmakers' Licences

- Table EX8. Betting Duty, Bookmaking Premises Duty & Bookmakers' Licence Duty 1996 - 2000

### Excise Duty and Vehicle Registration Tax (VRT) on Motor Vehicles and Motor Cycles

- Table EX9. Motor Vehicle Registration Tax (VRT) - Registrations & Net Receipts 1993 - 2000

### Excise Duty on Mineral Hydrocarbon Light Oil:-

- Table EX10. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000
- Table EX11. Incidence of Duty and VAT per litre of Unleaded Petrol 1991 - 2000

### Excise Duty on Hydrocarbon Oils Other Sorts:-

- Table EX12. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000
- Table EX13. Incidence of Duty and VAT per Litre of Auto Diesel 1991 - 2000

### Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG):-

- Table EX14. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

### Excise Duty on Tobacco Products:-

- Table EX15. Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000
- Table EX16. Incidence of Duty and VAT per Packet of 20 Cigarettes

### Excise Licences:-

- Table EX17. Numbers and Net Receipts 1998 - 2000

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.

**EXCISE****Main Excise Duty Rates 1998-2000**

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1998</i> £	<i>1999</i> £	<i>2000</i> £
<b>ALCOHOLS</b>			
1 BEER (per hectolitre percent of alcohol)	15.65	15.65	<b>15.65</b>
2 SPIRITS (per Litre of alcohol)	21.75	21.75	<b>21.75</b>
Not exceeding 5.5% volume	15.65	15.65	<b>15.65</b>
3 CIDER AND PERRY (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling			
not exceeding 6%	35.03	35.03	<b>35.03</b>
exceeding 6% but not exceeding 8.5%	151.59	151.59	<b>151.59</b>
4 WINE AND MADE WINE (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling not exceeding 5.5%	71.66	71.66	<b>71.66</b>
Still exceeding 5.5% but not exceeding 15%	215.01	215.01	<b>215.01</b>
Still exceeding 15%	311.97	311.97	<b>311.97</b>
Sparkling exceeding 15%	430.02	430.02	<b>430.02</b>
<b>TOBACCO</b>			
1 CIGARETTES (Specific duty per 1,000 cigarettes)	65.01	66.76	<b>80.99</b>
(Ad Valorem duty as percent of retail price)	17.53%	17.45%	<b>18.57%</b>
2 CIGARS (per kilogram)	99.115	101.334	<b>123.465</b>
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	83.638	85.511	<b>104.186</b>
4 OTHER SMOKING TOBACCO (per kilogram)	68.762	70.302	<b>85.655</b>
<b>MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)</b>			
1 LEADED PETROL	361.36	361.36	<b>361.36</b>
2 UNLEADED PETROL	294.44	294.44	<b>294.44</b>
3 SUPER UNLEADED	357.22	357.22	<b>357.22</b>
<b>HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)</b>			
1 HEAVY OIL (AUTO DIESEL)	256.14	256.14	<b>256.14</b>
Auto Diesel - Scheduled passenger road transport services	17.90	17.90	<b>17.90</b>
2 HEAVY OIL (NON AUTO USE - REBATE RATE) KEROSENE ( w/e/f 1/12/1999)	37.30	37.30	<b>37.30</b>
		25.00	<b>25.00</b>
3 FUEL OIL - Industrial	10.60	10.60	<b>10.60</b>
3 FUEL OIL - For the use in the Generation of Electricity for sale	10.60	10.60	<b>10.60</b>
4 AUTO LPG AND METHANE	56.75	41.75	<b>41.75</b>
5 OTHER LPG	14.30	14.30	<b>14.30</b>

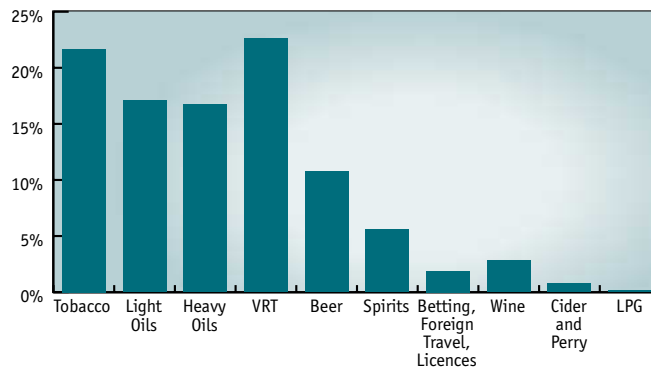
**Excise Duty Net Receipts 1998-2000**  
**Table EX1**

Head of Duty		1998 £	1998 €	1999 £	1999 €	2000 £	2000 €
Beer	Import	37,501,379	47,616,929	39,145,875	49,705,008	43,108,287	54,736,233
	Home	328,134,022	416,644,263	336,594,376	427,386,696	331,705,453	421,179,045
	<b>Total</b>	<b>365,635,401</b>	<b>464,261,191</b>	<b>375,740,251</b>	<b>477,091,704</b>	<b>374,813,740</b>	<b>475,915,278</b>
Cider and Perry	Import	2,236,061	2,839,212	1,871,143	2,375,862	2,151,827	2,732,256
	Home	16,978,071	21,557,703	20,700,298	26,283,957	24,113,258	30,617,522
	<b>Total</b>	<b>19,214,132</b>	<b>24,396,915</b>	<b>22,571,441</b>	<b>28,659,818</b>	<b>26,265,085</b>	<b>33,349,778</b>
Spirits	Import	57,822,495	73,419,424	64,863,242	82,359,328	79,632,865	101,112,880
	Home	89,836,346	114,068,629	106,786,459	135,590,833	114,963,203	145,973,156
	<b>Total</b>	<b>147,658,841</b>	<b>187,488,053</b>	<b>171,649,701</b>	<b>217,950,162</b>	<b>194,596,067</b>	<b>247,086,036</b>
Wine Made Wine	Home & Import	73,673,764	93,546,384	85,539,718	108,613,037	95,697,594	121,510,879
	Home & Import	2,003,762	2,544,253	2,101,940	2,668,914	1,808,503	2,296,325
	<b>Total</b>	<b>75,677,526</b>	<b>96,090,636</b>	<b>87,641,658</b>	<b>111,281,951</b>	<b>97,506,097</b>	<b>123,807,204</b>
Tobacco	Import	75,585,925	95,974,327	93,701,194	118,975,974	95,736,683	121,560,513
	Home	540,757,466	686,620,346	584,794,693	742,536,090	659,263,423	837,091,872
	<b>Total</b>	<b>616,343,391</b>	<b>782,594,673</b>	<b>678,495,887</b>	<b>861,512,064</b>	<b>755,000,107</b>	<b>958,652,385</b>
Hydrocarbon Light Oil	Import	344,477,179	437,395,791	453,903,384	576,338,411	475,585,443	603,868,946
	Home	188,693,128	239,590,850	113,475,846	144,084,603	118,896,360	150,967,236
	<b>Total</b>	<b>533,170,307</b>	<b>676,986,641</b>	<b>567,379,230</b>	<b>720,423,013</b>	<b>594,481,803</b>	<b>754,836,182</b>
Hydrocarbon Oils Other Sorts	Import	309,027,461	392,383,935	447,084,337	567,680,007	466,732,195	592,627,640
	Home	182,068,870	231,179,777	111,771,085	141,920,002	116,683,049	148,156,910
	<b>Total</b>	<b>491,096,331</b>	<b>623,563,712</b>	<b>558,855,422</b>	<b>709,600,010</b>	<b>583,415,243</b>	<b>740,784,550</b>
LPG	Import	3,051,526	3,874,639	3,117,146	3,957,959	3,346,337	4,248,971
	Home	1,076,319	1,366,643	779,286	989,490	836,584	1,062,243
	<b>Total</b>	<b>4,127,845</b>	<b>5,241,282</b>	<b>3,896,432</b>	<b>4,947,448</b>	<b>4,182,921</b>	<b>5,311,214</b>
Vehicle Reg'n Tax	Total	484,405,799	615,068,488	607,302,446	771,115,041	788,550,076	1,001,252,058
SUBTOTAL	Import	903,375,790	1,147,050,640	1,189,226,039	1,510,005,586	1,261,991,229	1,602,398,318
	Home	1,833,953,783	2,328,640,952	1,884,306,430	2,392,575,625	2,156,819,909	2,738,596,367
<b>TOTAL</b>	<b>Total</b>	<b>2,737,329,573</b>	<b>3,475,691,592</b>	<b>3,073,532,469</b>	<b>3,902,581,211</b>	<b>3,418,811,138</b>	<b>4,340,994,685</b>

Excise Duty on Premises or Activities	1998 £	1998 €	1999 £	1999 €	2000 £	2000 €
Betting	52,138,567	66,202,324	53,400,378	67,804,494	46,362,754	58,868,555
Bookmaking Premises	133,200	169,129	221,700	281,501	243,900	309,689
Clubs	587,130	745,501	600,250	762,160	547,130	694,712
Firearms Certificates	2,547,249	3,234,339	4,114,977	5,224,944	2,538,088	3,222,707
Firearm Dealers	-	-	16,580	21,052	-	-
Excise Duty on Public Dancing Licences etc.	6,702,935	8,510,972	6,209,126	7,883,964	6,882,346	8,738,777
Foreign Travel	16,670,164	21,166,742	16,183,662	20,549,012	1,518,330	1,927,882
Licences	8,657,998	10,993,390	8,653,692	10,987,922	7,409,512	9,408,140
<b>SUBTOTAL</b>	<b>87,437,243</b>	<b>111,022,397</b>	<b>89,400,366</b>	<b>113,515,049</b>	<b>65,502,061</b>	<b>83,170,461</b>
<b>TOTAL NET RECEIPTS</b>	<b>2,824,766,816</b>	<b>3,586,713,989</b>	<b>3,162,932,835</b>	<b>4,016,096,260</b>	<b>3,484,313,199</b>	<b>4,424,165,145</b>

Percentage of Total Excise Receipts in 2000 received from Each Commodity



### Excise Duty on Beer

Table EX2

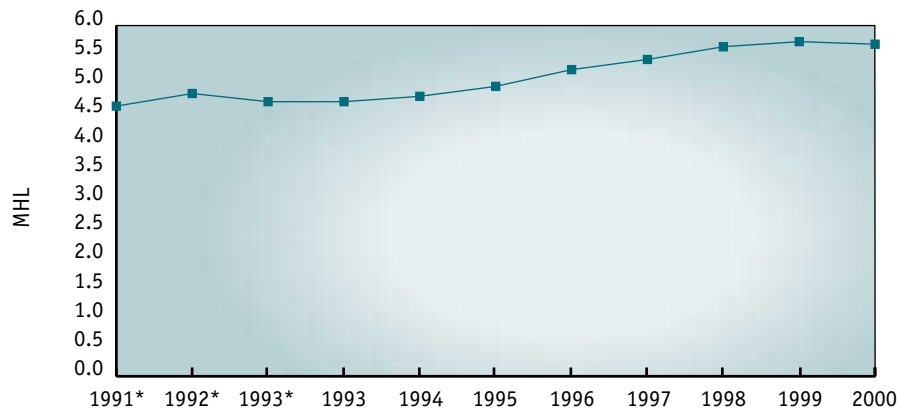
#### Net Duty Paid Quantities and Net Excise Receipts 1991 - 2000

Year	Home-Made	Imported	Home-Made and Imported			
	Net Duty Paid Quantities Litres of Alcohol	Litres of Alcohol	Estimated Total MHL** (Retail)	Percent Change	Net Excise Receipts £	Net Excise Receipts €
1991*	1,611,362	236,470	4.624	-0.2%	281,833,910	357,855,247
1992*	1,621,628	313,456	4.840	4.7%	295,208,268	374,837,179
1993*	1,321,958	208,430	4.700			
1993	2,236,158	465,701	4.700	-2.9%	272,446,671	345,935,913
1994	17,921,383	2,128,485	4.792	2.0%	311,607,041	395,659,325
1995	18,550,000	2,089,959	4.962	3.5%	323,090,755	410,240,634
1996	19,687,431	2,147,788	5.249	5.8%	340,978,684	432,953,619
1997	20,481,710	2,185,668	5.423	3.3%	353,873,143	449,326,205
1998	21,176,302	2,404,749	5.641	4.0%	365,635,401	464,261,191
1999	21,560,795	2,463,133	5.728	1.5%	375,740,251	477,091,704
<b>2000</b>	<b>21,095,782</b>	<b>2,744,641</b>	<b>5.684</b>	<b>-0.8%</b>	<b>374,813,740</b>	<b>475,915,278</b>

\* Note: Up to 2 October 1993 the quantities of beer are shown as Standard Barrels. From then on the quantities are shown as litres of alcohol.

\*\* Note: MHL = Millions of Hectolitres

Beer Consumption  
1991 - 2000



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

**Table EX3**

**Incidence of Duty and VAT per Pint of Stout 1991 - 2000**

<i>Year (Mid May)</i>	<i>Bar Price Pint (a) £</i>	<i>Percent Change</i>	<i>Excise Content £</i>	<i>VAT Content £</i>	<i>Total Tax Content £</i>	<i>Percent Change</i>	<i>Tax Exclusive Price £</i>	<i>Percent Change</i>	<i>Tax as a % Of Price</i>
1991	1.547	2.1%	0.349	0.268	0.617	-2.3%	0.930	5.3%	39.9%
1992	1.641	6.1%	0.349	0.285	0.634	2.6%	1.007	8.4%	38.6%
1993	1.740	6.0%	0.349	0.302	0.651	2.7%	1.089	8.1%	37.4%
1994	1.836	5.5%	0.371	0.319	0.690	5.9%	1.146	5.3%	37.6%
1995	1.902	3.6%	0.371	0.330	0.701	1.7%	1.201	4.8%	36.9%
1996	1.919	0.9%	0.371	0.333	0.704	0.4%	1.215	1.2%	36.7%
1997	1.976	3.0%	0.371	0.343	0.714	1.4%	1.262	3.9%	36.1%
1998	2.038	3.1%	0.371	0.354	0.725	1.5%	1.313	4.1%	35.6%
1999	2.154	5.7%	0.371	0.374	0.745	2.8%	1.409	7.3%	34.6%
<b>2000</b>	<b>2.257</b>	<b>4.8%</b>	<b>0.371</b>	<b>0.392</b>	<b>0.763</b>	<b>2.4%</b>	<b>1.494</b>	<b>6.0%</b>	<b>33.8%</b>

INCREASE IN CPI (ALL ITEMS)

1991-2000 24.5%

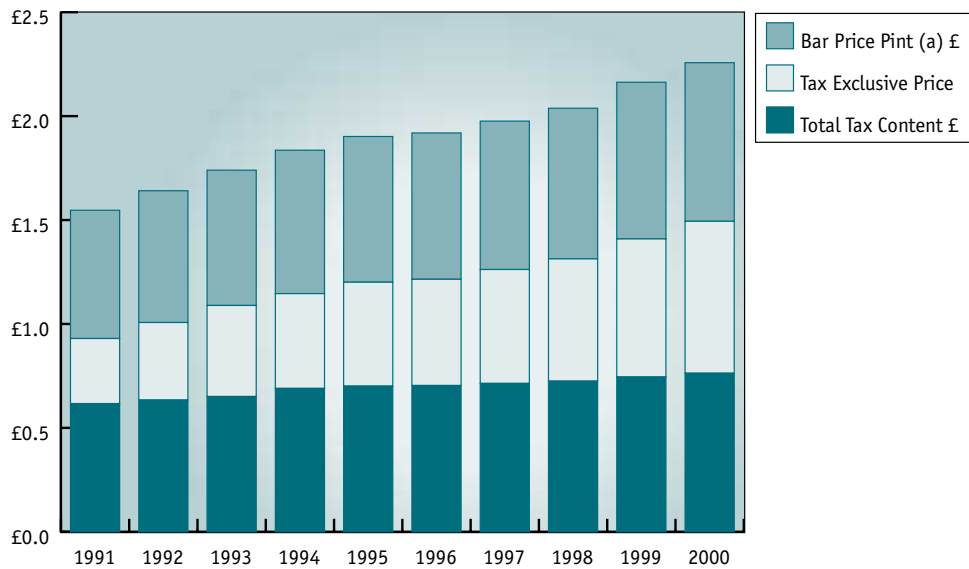
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 45.9%

TAX EXCLUSIVE PRICE: 60.8%

TAX CONTENT: 23.5%

**Price of a Pint of Stout, the Tax Take and The Tax Exclusive Price 1991 - 2000**





**Table EX3 - continued**

**Incidence of Duty and VAT per Pint of Lager 1991 - 2000**

<i>Year (Mid May)</i>	<i>Bar Price Pint (a)</i>	<i>Percent Change</i>	<i>Excise Content</i>	<i>VAT Content</i>	<i>Total Tax Content</i>	<i>Percent Change</i>	<i>Tax Exclusive Price</i>	<i>Percent Change</i>	<i>Tax as a % Of Price</i>
	£		£	£	£		£		
1991	1.722	1.9%	0.349	0.299	0.648	-2.6%	1.074	4.8%	37.6%
1992	1.815	5.4%	0.349	0.315	0.664	2.5%	1.151	7.2%	36.6%
1993	1.918	5.7%	0.349	0.333	0.682	2.7%	1.236	7.4%	35.6%
1994	2.031	5.9%	0.371	0.352	0.723	6.1%	1.308	5.8%	35.6%
1995	2.080	2.4%	0.371	0.361	0.732	1.2%	1.348	3.1%	35.2%
1996	2.112	1.5%	0.371	0.367	0.738	0.8%	1.374	2.0%	34.9%
1997	2.187	3.6%	0.371	0.380	0.751	1.8%	1.436	4.5%	34.3%
1998	2.255	3.1%	0.371	0.391	0.762	1.6%	1.493	3.9%	33.8%
1999	2.376	5.4%	0.371	0.412	0.783	2.8%	1.593	6.7%	33.0%
<b>2000</b>	<b>2.496</b>	<b>5.1%</b>	<b>0.371</b>	<b>0.433</b>	<b>0.804</b>	<b>2.7%</b>	<b>1.692</b>	<b>6.2%</b>	<b>32.2%</b>

INCREASE IN CPI (ALL ITEMS)

1991-2000 24.5%

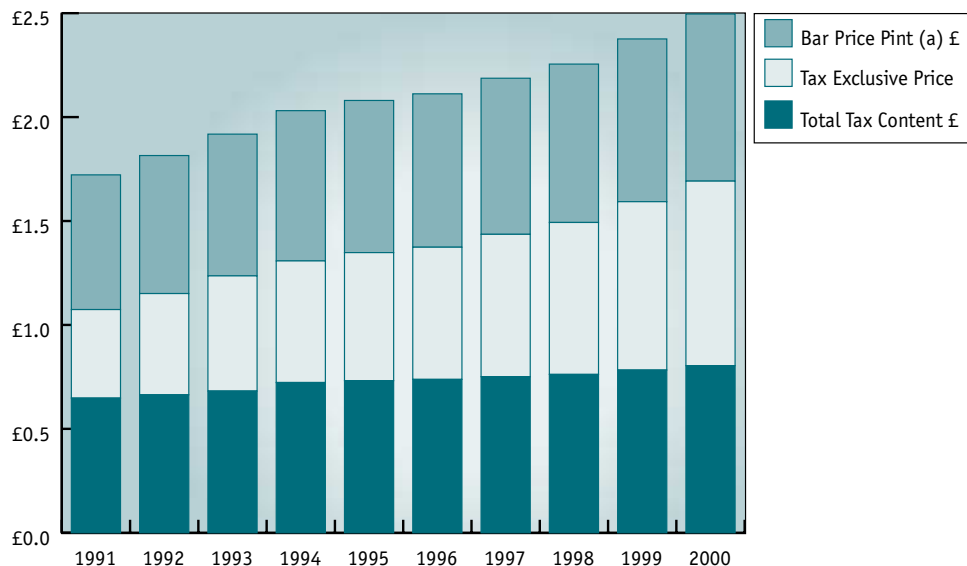
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 44.9%

TAX EXCLUSIVE PRICE: 57.5%

TAX CONTENT: 24.1%

**Price of a Pint of Lager, the Tax Take and The Tax Exclusive Price 1991 - 2000**



(a) C.S.O. National Average Retail Price

## EXCISE DUTY ON SPIRITS

### General

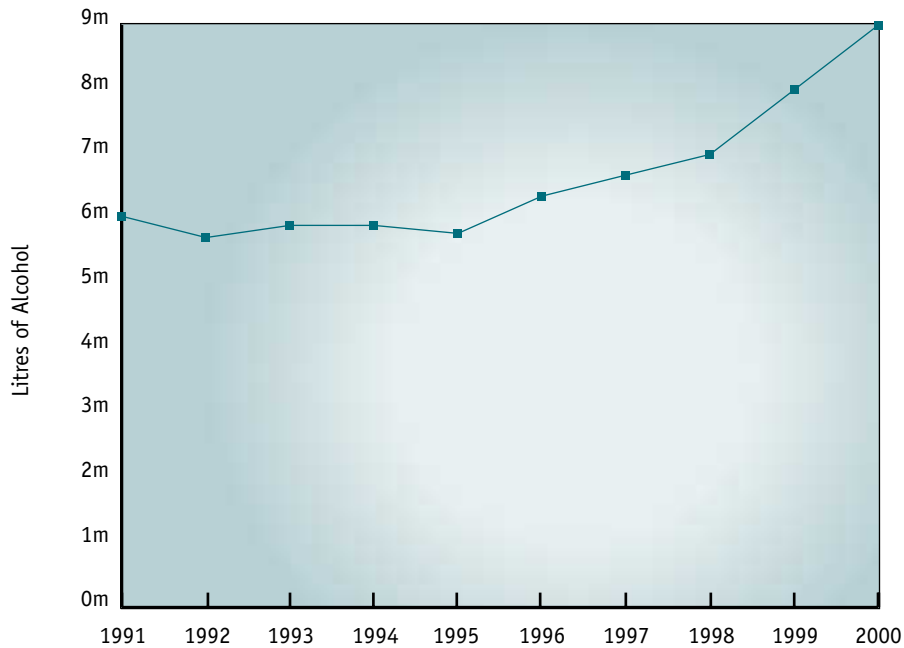
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcohol content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of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

Table EX4

### Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

Year	Home-Made	Imported	Home-Made and Imported			
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	Net Excise Receipts £	Net Excise Receipts €
1991	3,868,884	2,173,136	6,042,020	0.8%	121,312,368	154,034,933
1992	3,661,769	2,051,747	5,713,516	-5.4%	114,772,252	145,730,699
1993	3,739,971	2,161,854	5,901,825	3.3%	118,567,030	150,549,073
1994	3,723,946	2,177,523	5,901,469	0.0%	128,003,445	162,530,848
1995	3,601,493	2,176,197	5,777,690	-2.1%	126,113,868	160,131,580
1996	3,993,950	2,360,423	6,354,373	10.0%	137,629,766	174,753,755
1997	4,149,306	2,529,932	6,679,238	5.1%	144,094,946	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	147,658,841	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	171,649,701	217,950,162
<b>2000</b>	<b>5,227,603</b>	<b>3,766,404</b>	<b>8,994,007</b>	<b>12.5%</b>	<b>194,596,067</b>	<b>247,086,036</b>

Spirit Consumption  
1991 - 2000



**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 EX5**

**Incidence of Duty and VAT per Standard Measure of Whiskey 1991 - 2000**

Year (Mid May)	Price Per Measure (a) £	Percent Change	Excise Content £	VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Tax as % of Price
1991	1.26	0.4%	0.285	0.219	0.504	-3.1%	0.756	2.9%	40.0%
1992	1.35	7.1%	0.285	0.234	0.520	3.1%	0.830	9.8%	38.5%
1993	1.42	4.8%	0.285	0.246	0.531	2.2%	0.884	6.5%	37.5%
1994	1.50	6.0%	0.310	0.260	0.570	7.4%	0.930	5.1%	38.0%
1995	1.56	3.9%	0.310	0.271	0.581	1.8%	0.978	5.2%	37.2%
1996	1.59	1.8%	0.310	0.275	0.586	0.8%	1.001	2.4%	36.9%
1997	1.64	3.3%	0.309	0.284	0.593	1.3%	1.046	4.4%	36.2%
1998	1.71	4.0%	0.309	0.296	0.605	1.9%	1.100	5.2%	35.5%
1999	1.80	5.3%	0.309	0.312	0.621	2.6%	1.175	6.8%	34.6%
<b>2000</b>	<b>1.88</b>	<b>4.4%</b>	<b>0.309</b>	<b>0.325</b>	<b>0.634</b>	<b>2.2%</b>	<b>1.241</b>	<b>5.6%</b>	<b>33.8%</b>

INCREASE IN CPI (ALL ITEMS)

1991-2000 24.5%

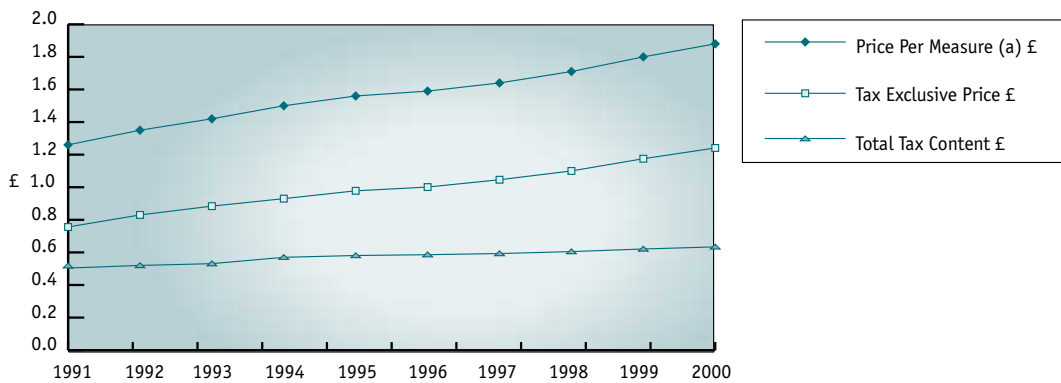
INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 48.8%

TAX EXCLUSIVE PRICES: 64.1%

TAX CONTENT: 25.9%

**Price of a Glass of Whiskey, the Tax Take and The Tax Exclusive Price 1991 - 2000**



(a) C.S.O. National Average Retail Price

**Table EX5 - continued**

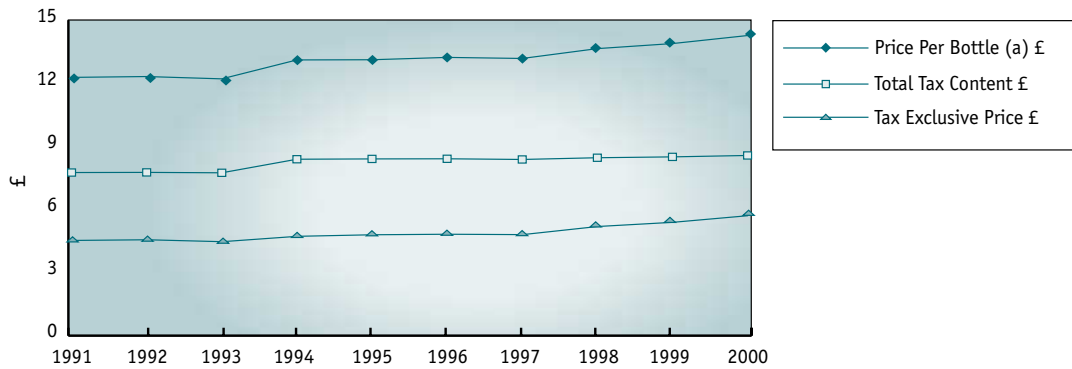
**Incidence of Duty and VAT per Bottle of Whiskey 1991 - 2000**

Year (Mid May)	Price Per Bottle (a) £	Percent Change	Excise Content £	VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Tax as % of Price
1991	12.280	-3.5%	5.624	2.131	7.755	-3.1%	4.525	-4.1%	63.2%
1992	12.320	0.3%	5.624	2.138	7.762	0.1%	4.558	0.7%	63.0%
1993	12.210	-0.9%	5.624	2.119	7.743	-0.2%	4.467	-2.0%	63.4%
1994	13.110	7.4%	6.112	2.275	8.388	8.3%	4.722	5.7%	64.0%
1995	13.199	0.7%	6.112	2.291	8.403	0.2%	4.796	1.6%	63.7%
1996	13.230	0.2%	6.112	2.296	8.409	0.1%	4.821	0.5%	63.6%
1997	13.180	-0.4%	6.090	2.287	8.377	-0.4%	4.803	-0.4%	63.6%
1998	13.648	3.6%	6.090	2.369	8.459	1.0%	5.189	8.1%	62.0%
1999	13.888	1.8%	6.090	2.410	8.500	0.5%	5.388	3.8%	61.2%
<b>2000</b>	<b>14.270</b>	<b>2.8%</b>	<b>6.090</b>	<b>2.477</b>	<b>8.567</b>	<b>0.8%</b>	<b>5.703</b>	<b>5.9%</b>	<b>60.0%</b>

INCREASE IN CPI (ALL ITEMS) 24.5%  
1991-2000

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICES: 16.2%  
TAX EXCLUSIVE PRICES: 26.0%  
TAX CONTENT: 10.5%

**Price of a Bottle of Whiskey, the Tax Take and The Tax Exclusive Price 1991 - 2000**



(a) C.S.O. National Average Retail Price

### EXCISE DUTY ON WINE AND MADE WINE

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.

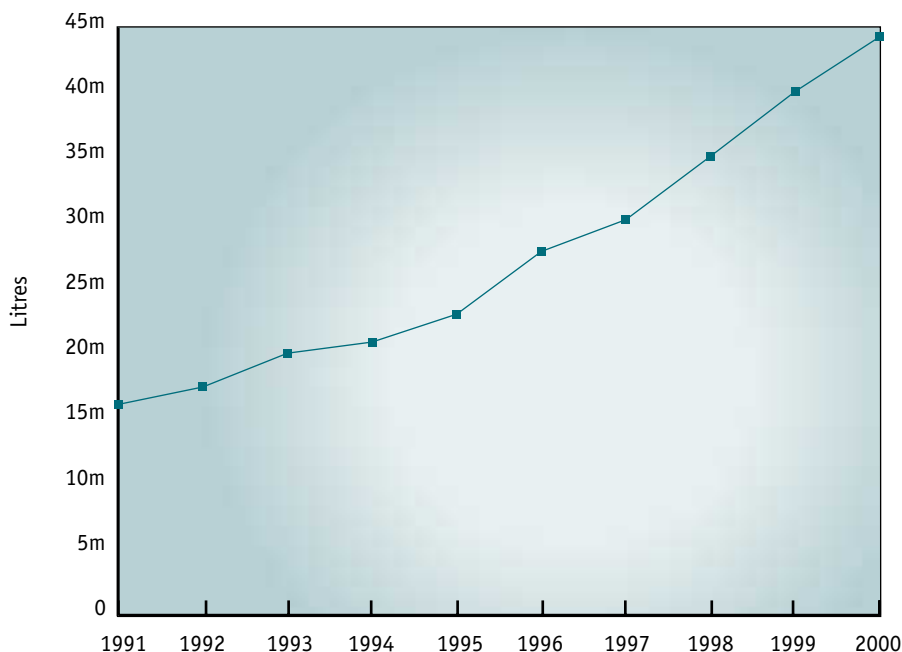
**Table EX6**

**Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000**

	Still			Sparkling	Total Still and Sparkling			
	Not Exceeding 5.5% vol * (Litres)	15% vol (Litres)	Exceeding 15% vol (Litres)	Quantity (Litres)	Quantity (Litres)	Percent Change	Net Excise Receipts £	Net Excise Receipts €
1991	-	14,726,882	1,012,057	398,492	16,137,431	3.8%	34,499,271	43,805,038
1992	-	16,066,410	1,018,116	388,851	17,473,377	8.3%	37,364,366	47,442,958
1993	503,347	18,131,430	1,026,415	399,806	20,060,998	14.8%	40,776,328	51,775,256
1994	657,198	18,950,848	968,443	338,321	20,914,810	4.3%	46,273,561	58,755,302
1995	900,708	20,857,447	917,408	373,308	23,048,871	10.2%	49,371,350	62,688,683
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	20.8%	58,307,578	74,035,352
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	65,365,218	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	75,677,526	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	87,641,658	111,281,950
<b>2000</b>	<b>1,085,239</b>	<b>41,472,130</b>	<b>1,112,702</b>	<b>625,364</b>	<b>44,295,435</b>	<b>10.5%</b>	<b>97,506,097</b>	<b>123,807,204</b>

Note\* Prior to 1993 quantities of wine not exceeding 5.5% volume are included with wine not exceeding 15% volume.

**Wine Consumption  
1991 - 2000**



### EXCISE DUTY ON CIDER AND PERRY

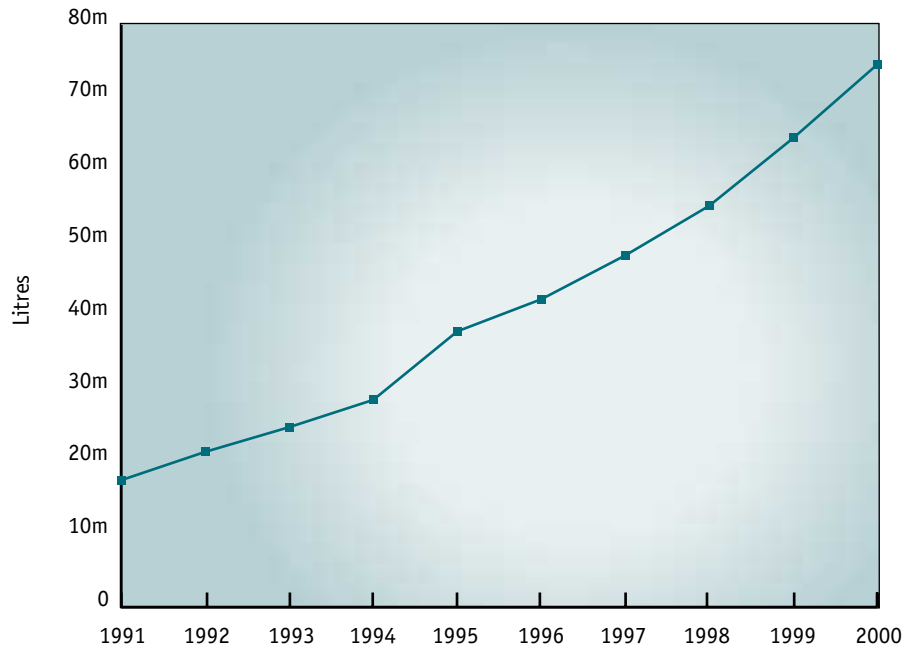
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

**Table EX7**

**Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000**

Year	Home-Made	Imported	Home-Made and Imported			
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	Net Excise Receipts £	Net Excise Receipts €
1991	11,928,004	5,516,171	17,444,175	25.0%	3,520,275	4,469,827
1992	13,813,872	7,515,514	21,329,386	22.3%	5,128,072	6,511,308
1993	15,284,777	9,438,880	24,723,657	15.9%	7,179,139	9,115,626
1994	23,149,414	5,321,755	28,471,169	15.2%	9,584,316	12,169,571
1995	31,374,615	6,491,572	37,866,187	33.0%	12,987,332	16,490,510
1996	34,829,656	7,468,348	42,298,004	11.7%	14,792,359	18,782,421
1997	40,266,902	8,059,760	48,326,662	14.3%	16,072,965	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	19,214,132	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	22,571,441	28,659,818
<b>2000</b>	<b>68,817,955</b>	<b>5,746,022</b>	<b>74,563,977</b>	<b>15.7%</b>	<b>26,265,085</b>	<b>33,349,778</b>

**Cider and Perry Consumption  
1991 - 2000**



### Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty

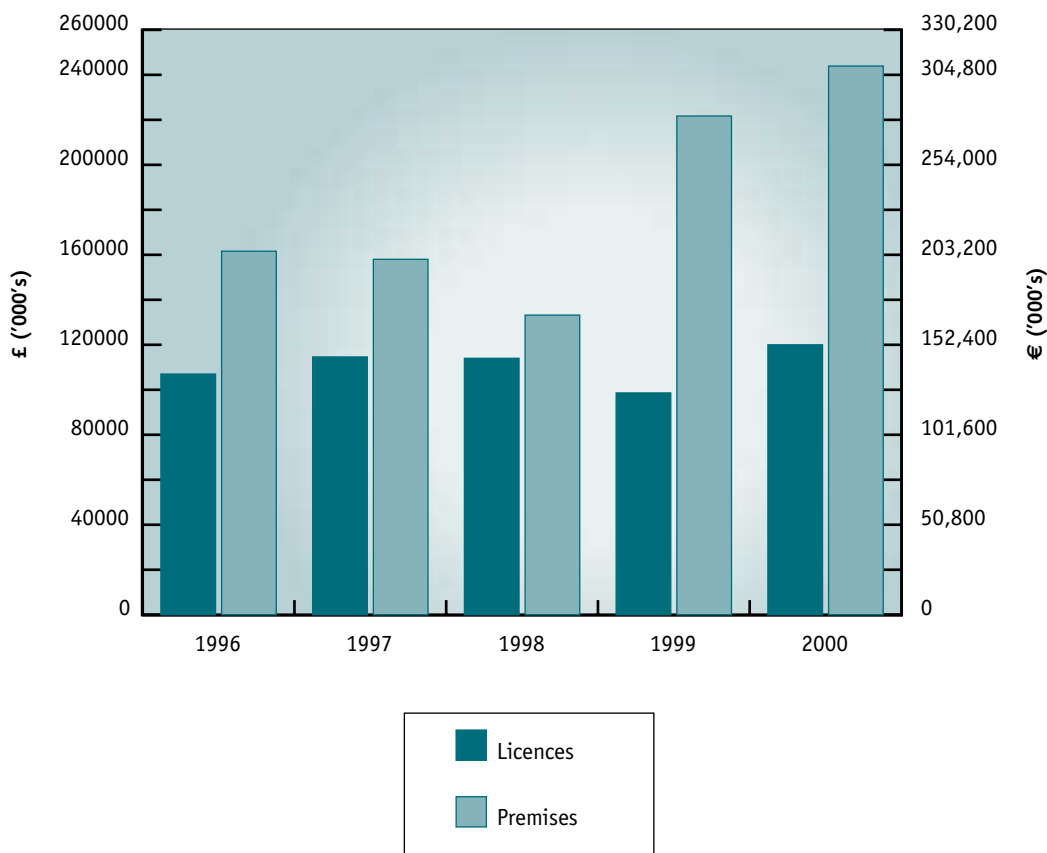
An Excise Duty is payable on bets entered into with a bookmaker. Bets on horse races or greyhound coursing (including racing) contests made at the venue where the races or coursing contests take place, are exempt from this duty.

Table EX8

Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1996-2000

Year	Betting Duty		Bookmakers Licences			Bookmaking Premises		
	Betting Duty Net Receipts £	Betting Duty Net Receipts €	Nos. Issued	Net Receipts £	Net Receipts €	Nos. Issued	Net Receipts £	Net Receipts €
1996	40,641,469	51,604,020.75	534	107,000	135,861.97	810	161,600	205,189.67
1997	45,525,124	57,804,983.47	572	114,600	145,511.98	788	158,000	200,618.62
1998	52,138,567	66,202,323.87	571	114,000	144,750.14	666	133,200	169,129.11
1999	53,400,378	67,804,493.35	495	98,600	125,196.17	978	221,700	281,500.93
<b>2000</b>	<b>46,362,754</b>	<b>58,868,554.17</b>	<b>600</b>	<b>120,000</b>	<b>152,368.57</b>	<b>932</b>	<b>243,900</b>	<b>309,689.12</b>

Bookmaking Premises and Bookmakers Licence Duty 1996-00



## EXCISE DUTY AND VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES

Up to January 1993 motor vehicles manufactured in, or imported into, the State were liable to Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise Duty. The new VRT rates were calculated so as to leave the overall level of taxation on cars unchanged. They differ from Excise rates in two respects; firstly, duty is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically 10% lower than the latter. Secondly the VRT take from a car is designed to be equivalent to the old Excise Duty plus VAT on Excise. VRT receipts for 1993 and later, are therefore not directly comparable with previous years Excise Duty receipts.

### Categories of Vehicles

Under the Excise Duty system motor vehicles were separated into two categories, A and B as well as motorcycles. The VRT system introduced two additional categories C and D.

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

VRT (Table EX9) For Categories A and B, VRT is an ad valorem duty based on the Open Market Selling Price. VRT on Category C is a fixed amount per vehicle and there is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

### Current Rate of VRT

Category of Vehicle	Rate
A1 with an engine cc less than or equal to 1400c.c.	- 22.50% of chargeable value or £250, whichever is greater.
A2 with an engine cc exceeding 1400c.c. and not exceeding 2000 c.c.	- 25.00% of chargeable value or £250, whichever is greater.
A3 with an engine cc exceeding 2000 c.c.	- 30.00% of chargeable value or £250, whichever is greater.
B	- 13.30% of chargeable value or £100, whichever is greater.
C	- £40 per vehicle
D	- nil
Motorcycles with internal combustion engine up to 350 c.c.	- £2.00 per c.c.
with 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



**Table EX9**

**MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND NET RECEIPTS 1993 - 2000**

**Section 1. Motor Cars**

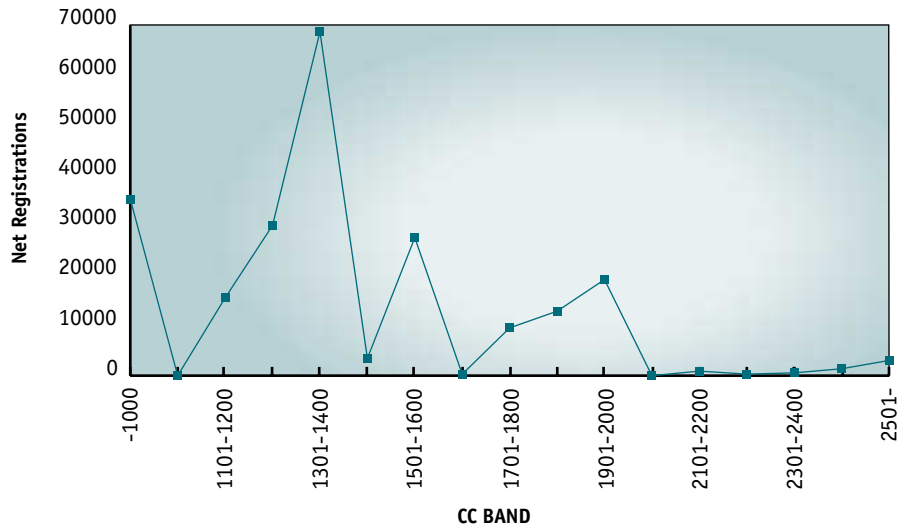
		Category A1			Category A2			Category A3			Total A1, A2 and A3		
		Total	Receipts		Total	Receipts		Total	Receipts		Total	Receipts	
		Reg.	£	€	Reg.	£	€	Reg.	£	€	Reg.	£	€
1993	New	63,150	155,076,120	196,906,055	1,125	9,396,879	11,931,575				64,275	164,472,999	208,837,630
	Used	31,980	23,003,175	29,208,007	1,960	3,086,139	3,918,588				33,940	26,089,314	33,126,595
	Total	95,130	178,079,295	226,114,062	3,085	12,483,018	15,850,163				98,215	198,412,307	251,931,661
1994	New	79,119	208,834,152	265,164,675	1,272	12,485,096	15,852,802				80,391	221,319,248	281,017,477
	Used	39,873	37,732,802	47,910,776	1,372	3,461,333	4,394,986				41,245	41,194,135	52,305,762
	Total	118,992	246,566,954	313,075,450	2,644	15,946,429	20,247,788				121,636	262,513,383	333,323,238
1995	New	86,415	221,906,117	281,762,647	789	9,213,182	11,698,328				87,204	231,119,299	293,460,975
	Used	43,882	46,228,223	58,697,735	709	2,323,194	2,949,848				44,591	48,551,417	61,647,583
	Total	130,297	268,134,340	340,460,382	1,498	11,536,376	14,648,176				131,795	279,670,716	355,108,558
1996	New	114,313	278,038,990	353,036,693	813	10,188,681	12,936,956				115,126	288,227,671	365,973,649
	Used	47,318	53,400,964	67,805,237	846	3,227,096	4,097,567				48,164	56,628,060	71,902,804
	Total	161,631	331,439,954	420,841,930	1,659	13,415,777	17,034,523				163,290	344,855,731	437,876,453
1997	New	135,812	325,145,005	412,848,994	1,078	12,544,151	15,927,786				136,890	337,689,156	428,776,780
	Used	43,991	45,802,230	58,156,836	837	2,896,035	3,677,206				44,828	48,698,265	61,834,041
	Total	179,803	370,947,235	471,005,829	1,915	15,440,186	19,604,992				181,718	386,387,421	490,610,821
1998	New	144,706	403,790,867	512,708,640	1,437	18,061,255	22,933,063				146,143	421,852,122	535,641,703
	Used	43,605	46,508,098	59,053,103	1,309	4,805,805	6,102,114				44,914	51,313,903	65,155,217
	Total	188,311	450,298,965	571,761,743	2,746	22,867,060	29,035,177				191,057	473,166,025	600,796,919
1999	New	111,834	239,877,710	304,581,863	58,319	251,024,942	318,735,927	4,689	54,303,279	68,950,941	174,842	545,205,931	692,268,731
	Used	15,403	12,330,943	15,657,068	18,432	25,167,761	31,956,464	3,657	11,477,479	14,573,392	37,492	48,976,183	62,186,924
	Total	127,237	252,208,653	320,238,930	76,751	276,192,703	350,692,392	8,346	65,780,758	83,524,333	212,334	594,182,114	754,455,656
2000	New	150,795	335,245,279	425,673,696	74,387	330,263,157	419,347,706	6,357	78,851,205	100,120,378	231,539	744,359,641	945,141,780
	Used	9,716	7,451,925	9,461,993	12,195	14,308,326	18,167,826	2,982	8,971,384	11,391,308	24,893	30,731,635	39,021,127
	Total	160,511	342,697,204	435,135,689	86,582	344,571,483	437,515,533	9,339	87,822,589	111,511,685	256,432	775,091,276	984,162,907

Note: The registrations shown are gross i.e. include those which are VRT exempt.

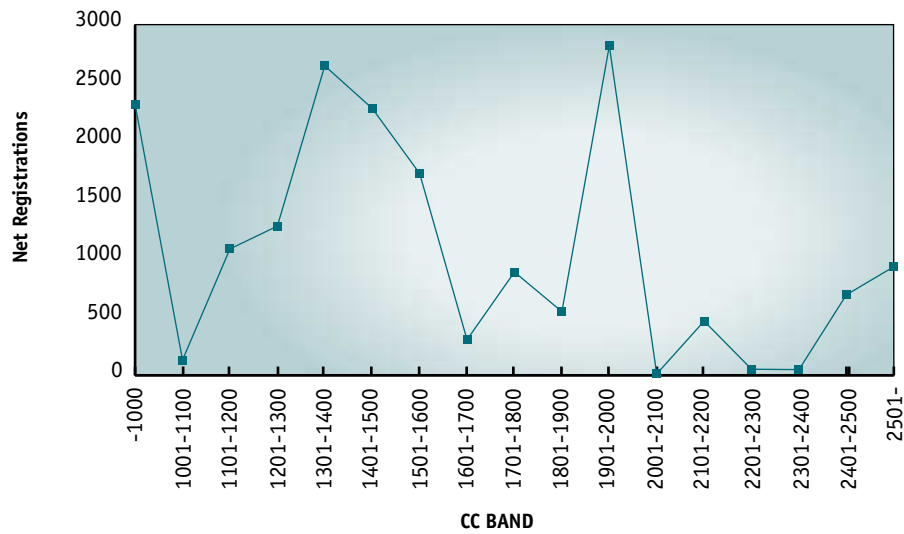
**Section 2. Vehicles other than Motor Cars**

		Category B (Car Derived Vans)			Category C (Commercial Vehicles)			Cat. D	Category M (Motor Cycles)			Total Net Receipts	
		Total	Receipts		Total	Receipts			Total	Receipts		£	€
		Reg.	£	€	Reg.	£	€		Reg.	Reg.	£	€	£
1993	New	2,843	4,077,789	5,177,724	11,886	383,086	486,419	43	2,756	721,699	916,369	169,655,573	215,418,141
	Used	1,318	412,804	524,153	14,869	350,360	444,865	103	2,661	301,011	382,205	27,153,489	34,477,819
	Total	4,161	4,490,593	5,701,877	26,755	733,446	931,284	146	5,417	1,022,710	1,298,574	196,809,062	249,895,960
1994	New	3,375	5,854,013	7,433,063	14,553	577,472	733,238	93	2,245	626,887	795,982	228,377,620	289,979,760
	Used	981	502,137	637,582	13,212	445,013	565,050	42	2,630	340,024	431,741	42,481,309	53,940,136
	Total	4,356	6,356,150	8,070,646	27,765	1,022,485	1,298,288	135	4,875	966,911	1,227,724	270,858,929	343,919,896
1995	New	3,448	6,408,723	8,137,400	16,362	662,920	841,735	107	2,379	629,989	799,921	238,820,931	303,240,030
	Used	1,007	579,071	735,268	13,758	504,200	640,202	51	2,650	371,404	471,586	50,006,092	63,494,639
	Total	4,455	6,987,794	8,872,668	30,120	1,167,120	1,481,937	158	5,029	1,001,393	1,271,507	288,827,023	366,734,669
1996	New	3,080	5,460,000	6,932,770	19,804	794,000	1,008,172	86	2,960	724,357	919,744	295,206,028	374,834,335
	Used	1,035	649,000	824,060	14,771	590,120	749,298	66	3,058	438,789	557,147	58,305,969	74,033,309
	Total	4,115	6,109,000	7,756,830	34,575	1,384,120	1,757,470	152	6,018	1,163,146	1,476,891	353,511,997	448,867,644
1997	New	3,222	6,129,000	7,782,225	23,439	951,000	1,207,521	93	3,593	907,000	1,151,652	345,676,156	438,918,178
	Used	882	452,000	573,922	13,866	528,000	670,422	82	3,185	492,000	624,711	50,170,265	63,703,096
	Total	4,104	6,581,000	8,356,146	37,305	1,479,000	1,877,943	175	6,778	1,399,000	1,776,364	395,846,421	502,621,274
1998	New	3,488	6,920,006	8,786,595	31,948	1,277,040	1,621,506	131	4,007	1,180,911	1,499,448	431,230,079	547,549,252
	Used	1,053	779,788	990,127	13,614	519,840	660,061	86	3,377	562,189	713,833	53,175,720	67,519,237
	Total	4,541	7,699,794	9,776,722	45,562	1,796,880	2,281,567	217	7,384	1,743,100	2,213,280	484,405,799	615,068,488
1999	New	3,615	7,046,572	8,947,301	39,525	1,581,000	2,007,456	183	6,208	2,061,246	2,617,243	555,894,749	705,840,730
	Used	1,285	1,087,349	1,380,648	16,635	647,920	822,689	91	3,325	696,245	884,049	51,407,697	65,274,310
	Total	4,900	8,133,921	10,327,949	56,160	2,228,920	2,830,145	274	9,533	2,757,491	3,501,291	607,302,446	771,115,041
2000	New	3,345	6,349,782	8,062,560	48,645	1,945,800	2,470,656	218	8,898	2,877,435	3,653,589	755,532,658	959,328,585
	Used	1,094	925,159	1,174,710	13,020	520,800	661,280	130	3,633	839,824	1,066,357	33,017,418	41,923,473
	Total	4,439	7,274,941	9,237,270	61,665	2,466,600	3,131,936	348	12,531	3,717,259	4,719,945	788,550,076	1,001,252,058

C.C. Profile for New Cars Registered for VRT in 2000



C.C. Profile for Used Cars Registered for VRT in 2000



## EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

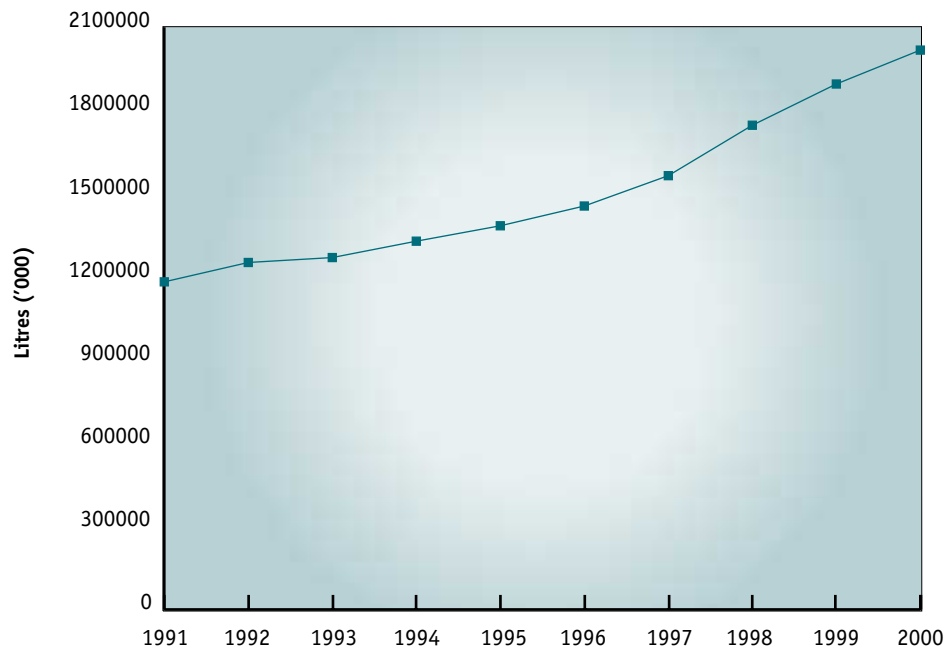
### Table EX10

#### Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded (1) Quantity (Litres '000) <i>w.e.f. 1 Sept '96</i>	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals.			
					Quantity (Litres '000)	% Change	Net Excise Receipts £	Net Excise Receipts €
1991	869,238	301,103	-	1,304	1,181,686	0.3%	347,031,397	440,638,979
1992	847,140	392,677	-	1,408	1,251,550	5.9%	351,812,601	446,709,856
1993	768,941	499,210	-	1,066	1,269,311	1.4%	350,388,794	444,901,994
1994	684,022	643,437	-	898	1,328,357	4.7%	378,893,102	481,094,999
1995	604,189	778,577	-	1,146	1,383,912	4.2%	393,207,158	499,270,101
1996	515,704	912,972	25,458	1,076	1,455,210	5.2%	422,179,384	536,057,240
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	474,107,918	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	533,170,307	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	567,379,230	720,423,014
<b>2000</b>	<b>562</b>	<b>1,953,652</b>	<b>61,602</b>	<b>1,794</b>	<b>2,017,611</b>	<b>6.5%</b>	<b>594,481,803</b>	<b>754,836,182</b>

(1) A separate excise rate for super plus unleaded petrol was introduced w.e.f. 1st. Sept '96 and clearances only refer to that date on.

#### Mineral Hydrocarbon Light Oils Consumption 1991 - 2000



**Table EX11**

**Incidence of Duty and VAT per Litre of Unleaded Petrol 1991 - 2000**

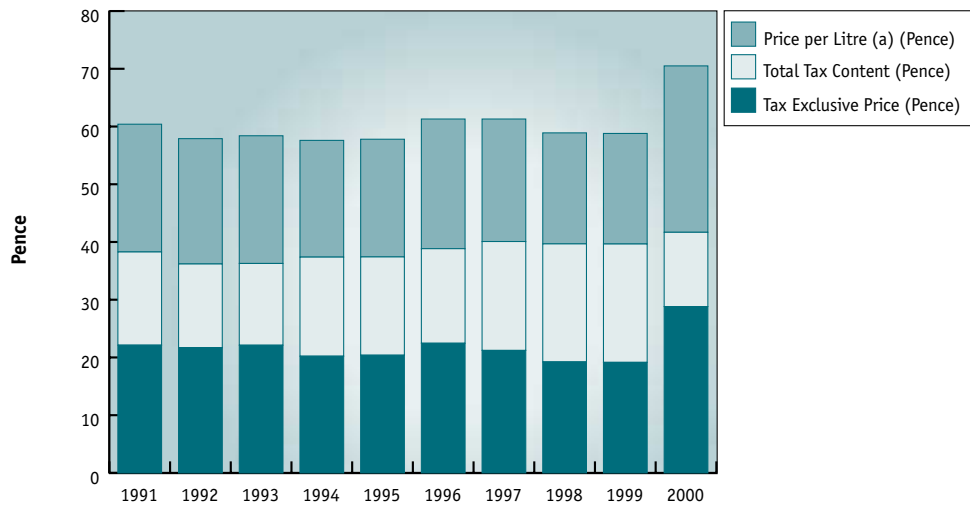
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1991	60.4	3.4%	27.79	10.48	38.27	-1.1%	22.13	12.4%	63.4%
1992	57.9	-4.1%	26.14	10.05	36.19	-5.4%	21.71	-1.9%	62.5%
1993	58.4	0.9%	26.14	10.14	36.28	0.2%	22.12	1.9%	62.1%
1994	57.6	-1.4%	27.38	10.00	37.38	3.0%	20.22	-8.6%	64.9%
1995	57.8	0.3%	27.38	10.03	37.41	0.1%	20.39	0.8%	64.7%
1996	61.3	6.1%	28.21	10.64	38.84	3.8%	22.46	10.1%	63.4%
1997	61.3	0.0%	29.44	10.64	40.08	3.2%	21.22	-5.5%	65.4%
1998	58.9	-3.9%	29.44	10.22	39.67	-1.0%	19.23	-9.3%	67.3%
1999	58.8	-0.2%	29.44	10.20	39.65	0.0%	19.15	-0.4%	67.4%
<b>2000</b>	<b>70.5</b>	<b>19.9%</b>	<b>29.44</b>	<b>12.24</b>	<b>41.68</b>	<b>5.1%</b>	<b>28.82</b>	<b>50.5%</b>	<b>59.1%</b>

INCREASE IN CPI (ALL ITEMS) 1991 - 2000: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 16.7%  
 TAX EXCLUSIVE PRICE: 30.2%  
 TAX CONTENT: 8.9%

**Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price  
1991 - 2000**



(a) C.S.O. 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 EX12

Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

	Quantity (Litres '000)	Auto Diesel			Other Oils (1) (2)			Other Oils (3)		
		Auto Diesel % Change	Net Excise Receipts £	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts £	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts £	Net Excise Receipts €
1991	834,558	5.9%	175,658,073	223,039,744	1,494,182	54,072,528	68,657,948			
1992	913,473	9.5%	194,070,804	246,419,090	1,541,357	55,626,864	70,631,547			
1993	962,640	5.4%	204,638,246	259,836,973	1,542,743	55,486,915	70,453,849			
1994	1,052,835	9.4%	236,383,304	300,144,882	1,637,904	59,118,268	75,064,716			
1995	1,136,652	8.0%	256,326,065	325,466,965	1,641,045	59,157,127	75,114,057			
1996	1,235,740	8.7%	288,249,398	366,001,237	1,897,799	68,509,950	86,989,692			
1997	1,369,037	10.8%	337,642,082	428,717,008	1,885,872	68,088,492	86,454,551			
1998	1,618,396	18.2%	401,054,939	509,234,728	2,067,897	75,041,052	95,282,481			
1999	1,852,470	14.5%	459,391,855	583,307,331	1,567,061	55,470,338	70,432,800	706,406	26,560,000	33,724,243
2000	1,991,424	7.5%	491,409,069	623,960,807	1,595,707	56,669,995	71,956,051	788,904	20,069,992	25,483,634

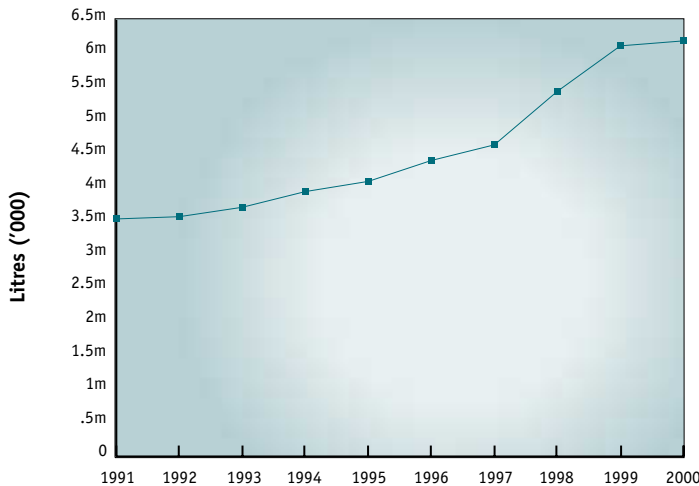
Table EX12 - continued

Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000

Fuel Oil Used in the Manufacture of Alumina (4)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes (2)	Residual Fuel Oil			Total Hydrocarbon Oils Other Sorts				
			Quantity (Litres '000)	Total Quantity (Litres '000)	Net Excise Receipts £	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts £	Net Excise Receipts €
1991	283,516	567,122	356,424	923,546	11,394,544	14,468,086	3,535,802	10.33%	241,125,145	306,165,778
1992	210,142	547,487	357,055	904,542	11,073,818	14,060,848	3,569,514	0.95%	260,771,486	331,111,486
1993	279,859	584,080	340,181	924,261	9,678,889	12,289,654	3,709,503	3.92%	269,804,050	342,580,476
1994	249,775	646,907	355,725	1,002,632	10,494,949	13,325,836	3,943,146	6.30%	305,996,521	388,535,435
1995	359,203	613,228	344,885	958,113	10,125,748	12,857,048	4,095,013	3.85%	325,608,940	413,438,070
1996	262,812	648,445	361,311	1,009,756	10,681,244	13,562,382	4,406,107	7.60%	367,440,592	466,553,311
1997	295,226	775,261	313,483	1,088,744	11,535,737	14,647,365	4,638,879	5.28%	417,266,311	529,818,924
1998	331,093	1,086,955	331,145	1,418,100	15,000,340	19,046,503	5,435,486	17.17%	491,096,331	623,563,712
1999	338,292	1,307,962	340,078	1,648,040	17,433,228	22,135,634	6,112,270	12.45%	558,855,421	709,600,009
2000	367,185	1,131,777	311,278	1,443,055	15,266,187	19,384,059	6,186,276	1.21%	583,415,243	740,784,550

- (1) These oils are used mainly for agriculture, industrial and heating purposes.
- (2) 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.
- (3) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (1) (2). A separate excise rate for Kerosene was introduced w/e/f 1st. December 1999
- (4) A full rebate of duty is allowed on this oil.

Hydrocarbon Oils Other Sorts Consumption 1991 - 2000



**Table EX13**

**Incidence of Duty and VAT per Litre of Auto Diesel 1991 - 2000**

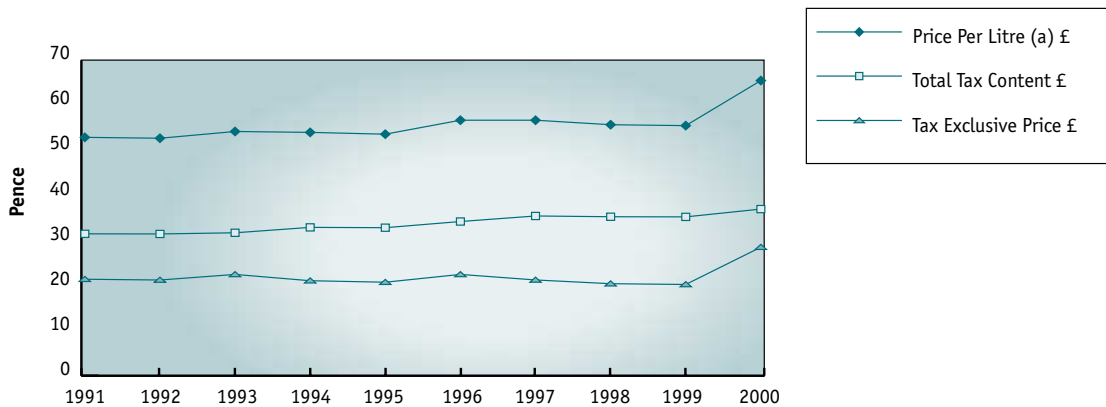
Year (Mid May)	Price per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1991	52.90	3.9%	22.31	9.18	31.49	-1.0%	21.41	12.1%	59.5%
1992	52.70	-0.4%	22.31	9.15	31.46	-0.1%	21.24	-0.8%	59.7%
1993	54.20	2.8%	22.31	9.41	31.72	0.8%	22.48	5.8%	58.5%
1994	54.00	-0.4%	23.55	9.37	32.92	3.8%	21.08	-6.2%	61.0%
1995	53.60	-0.7%	23.55	9.30	32.85	-0.2%	20.75	-1.6%	61.3%
1996	56.70	5.8%	24.38	9.84	34.22	4.2%	22.48	8.4%	60.3%
1997	56.70	0.0%	25.61	9.84	35.45	3.6%	21.25	-5.5%	62.5%
1998	55.70	-1.8%	25.61	9.67	35.28	-0.5%	20.42	-3.9%	63.3%
1999	55.50	-0.4%	25.61	9.63	35.25	-0.1%	20.25	-0.8%	63.5%
<b>2000</b>	<b>65.50</b>	<b>18.0%</b>	<b>25.61</b>	<b>11.37</b>	<b>36.98</b>	<b>4.9%</b>	<b>28.52</b>	<b>40.8%</b>	<b>56.5%</b>

INCREASE IN CPI (ALL ITEMS) 1991 - 2000: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 23.8%  
 TAX EXCLUSIVE PRICE: 33.2%  
 TAX CONTENT: 17.4%

**Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price  
1991 - 2000**



(a) C.S.O. National Average Retail Price

**EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)****Table EX14****Quantities Retained for Home Use and Net Excise Receipts 1991 - 2000**

	<i>Fully Duty Paid</i>			<i>Partly Rebated *</i>			<i>Total</i>		
	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Net Receipts €</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Net Receipts €</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Net Receipts €</i>
1991	12,851	926,109	1,175,916	241,288	8,974,395	11,395,131	254,139	9,900,504	12,571,047
1992	13,006	895,446	1,136,982	238,875	6,944,275	8,817,410	251,881	7,839,721	9,954,392
1993	12,523	736,652	935,355	247,889	4,594,717	5,834,087	260,412	5,331,369	6,769,442
1994	11,747	666,641	846,459	246,450	4,592,254	5,830,960	258,197	5,258,895	6,677,419
1995	9,885	537,287	682,214	244,063	4,563,972	5,795,049	253,948	5,101,259	6,477,263
1996	7,750	439,826	558,464	261,687	4,431,372	5,626,682	269,437	4,871,198	6,185,146
1997	6,593	374,160	475,085	256,663	3,663,720	4,651,965	263,256	4,037,880	5,127,050
1998	5,182	288,814	366,718	268,464	3,839,031	4,874,564	273,646	4,127,845	5,241,282
1999	4,234	207,124	262,993	260,064	3,689,308	4,684,455	264,298	3,896,432	4,947,448
<b>2000</b>	<b>3,577</b>	<b>149,325</b>	<b>189,604</b>	<b>284,589</b>	<b>4,033,596</b>	<b>5,121,610</b>	<b>290,173</b>	<b>4,182,921</b>	<b>5,311,214</b>

\* 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 of duty per kilogram.

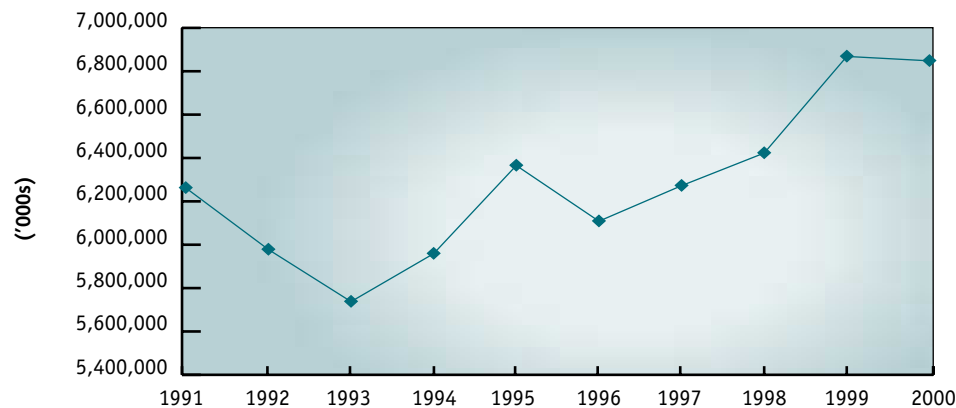
Table EX15

Year	Cigarettes			Other Tobacco Products							Total Net Receipts	
	Quantity 000's	Percent Change	Receipts £	Receipts €	Cigars Quantity Kgs	Fine Cut Quantity Kgs	Other Smoking Quantity Kgs	Total Other Tobacco Quantity Kgs	Receipts £	Receipts €	£	€
1991	6,262,127	8.0%	363,441,557	461,475,584	89,649	121,665	135,432	346,746	18,685,420	23,725,589	382,126,977	485,201,173
1992	5,977,965	-4.5%	395,014,252	501,564,637	84,322	121,781	115,457	321,560	19,769,547	25,102,147	414,783,799	526,666,784
1993	5,737,611	-4.0%	409,973,100	520,558,456	79,304	119,329	102,402	301,035	19,590,522	24,874,832	429,563,622	545,433,288
1994	5,958,971	3.9%	442,124,808	561,382,704	75,465	120,027	89,748	285,240	19,710,049	25,026,600	461,834,857	586,409,304
1995	6,365,349	6.8%	505,958,876	642,435,251	78,965	121,966	88,959	289,890	20,434,102	25,945,957	526,392,978	668,381,208
1996	6,108,500	-4.0%	511,078,724	648,936,117	73,824	131,266	79,176	284,266	22,001,318	27,935,911	533,080,042	676,872,028
1997	6,272,348	2.7%	551,649,348	700,450,183	78,333	108,173	72,826	259,332	20,964,226	26,619,076	572,613,574	727,069,259
1998	6,422,783	2.4%	593,740,810	753,895,315	80,313	116,007	70,506	265,226	22,602,582	28,699,359	616,343,391	782,594,673
1999	6,868,335	6.9%	654,077,630	830,507,273	79,777	126,128	65,878	271,783	24,418,256	31,004,790	678,495,887	861,512,063
<b>2000</b>	<b>6,848,022</b>	<b>-0.3%</b>	<b>726,994,072</b>	<b>923,092,056</b>	<b>81,644</b>	<b>123,897</b>	<b>60,823</b>	<b>266,364</b>	<b>28,006,035</b>	<b>35,560,329</b>	<b>755,000,107</b>	<b>958,652,385</b>

Note: From 25 February 1993, Other Tobacco Products were reclassified into two new categories, (1) "Fine Cut Tobacco", replaced the existing category "Other Tobacco" and (2) "Other Smoking Tobacco" replaced "Sweetened Tobacco", "Hard Pressed" and "Other Pipe."

For the years 1991 to 1993 the quantities for Other Tobacco are shown under Fine Cut and those for Sweetened, Hard Pressed and Other Pipe are shown under Other Smoking.

Cigarette Consumption 1991 - 2000





**Table EX16**

**Incidence of Duty and VAT per Packet of 20 Cigarettes**

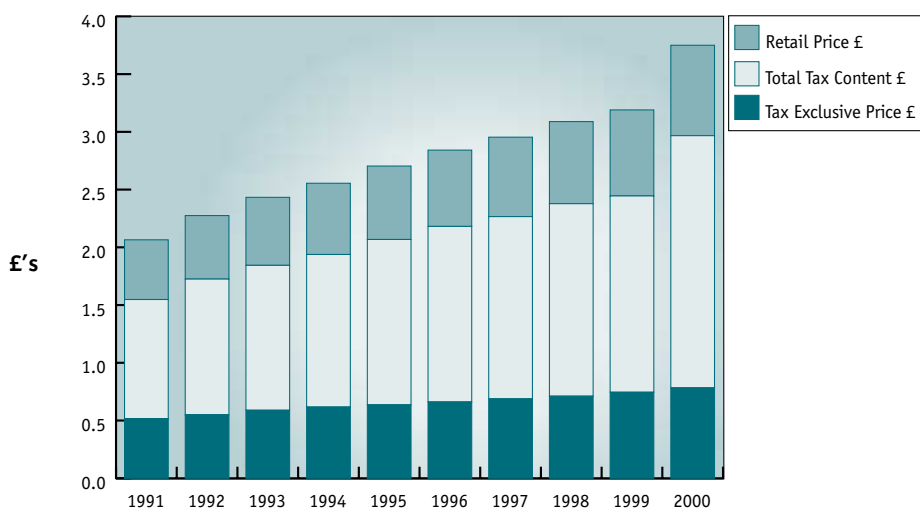
Year (Mid May)	Retail Price £	Percent Change	Excise Content			VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive price £	Percent Change	Total Tax as % of price
			Specific £	Ad Valorem £	Total £						
1991	2.065	6.0%	0.850	0.339	1.190	0.358	1.548	7.3%	0.517	2.1%	75.0%
1992	2.275	10.2%	0.955	0.375	1.330	0.395	1.725	11.4%	0.550	6.4%	75.8%
1993	2.433	6.9%	1.012	0.410	1.422	0.422	1.844	6.9%	0.589	7.0%	75.8%
1994	2.555	5.0%	1.065	0.430	1.495	0.443	1.938	5.1%	0.617	4.7%	75.9%
1995	2.704	5.8%	1.144	0.455	1.599	0.469	2.068	6.7%	0.636	3.1%	76.5%
1996	2.842	5.1%	1.207	0.481	1.688	0.493	2.181	5.5%	0.661	4.0%	76.7%
1997	2.954	3.9%	1.253	0.500	1.753	0.513	2.266	3.9%	0.688	4.2%	76.7%
1998	3.089	4.6%	1.300	0.542	1.842	0.536	2.378	5.0%	0.711	3.3%	77.0%
1999	3.190	3.3%	1.335	0.557	1.892	0.554	2.445	2.8%	0.745	4.7%	76.7%
<b>2000</b>	<b>3.750</b>	<b>17.6%</b>	<b>1.620</b>	<b>0.696</b>	<b>2.316</b>	<b>0.651</b>	<b>2.967</b>	<b>21.3%</b>	<b>0.783</b>	<b>5.2%</b>	<b>79.1%</b>

INCREASE IN CPI (ALL ITEMS) 1991 - 2000: 24.5%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES: 81.6%  
 TAX EXCLUSIVE PRICES 51.5%  
 TAX CONTENT 91.7%

**Price of a Packet of 20 Cigarettes, the Tax Take and Tax Exclusive Price  
1991 - 2000**



(a) C.S.O. National Average Retail Price

## Excise Licences

Table EX17

Numbers and Net Receipts, 1998 - 2000

	1998		1999		2000	
	NUMBERS ISSUED	NET RECEIPTS	NUMBERS ISSUED	NET RECEIPTS	NUMBERS ISSUED	NET RECEIPTS
<b>CLASS A - LIQUOR LICENCES</b>						
<b>MANUFACTURERS</b>						
1. Brewers for sale	17	£3,400 €4,317	22	£4,600 €5,841	13	£3,200 €4,063
2. Cider Manufactures	3	£1,000 €1,270	4	£1,000 €1,270	4	£800 €1,016
3. Distillers.	6	£1,400 €1,778	7	£1,600 €2,032	3	£600 €762
4. Rectifiers and Componders	14	£2,800 €3,555	19	£4,000 €5,079	17	£3,600 €4,571
5. Sweet Makers	2	£600	3	£600	4	£800
<b>TOTAL MANUFACTURES</b>	<b>42</b>	<b>£9,200 €11,682</b>	<b>55</b>	<b>£11,800 €14,983</b>	<b>41</b>	<b>£9,000 €11,428</b>
<b>DEALERS</b>						
1. Spirits	247	£51,400 €65,265	261	£52,800 €67,042	253	£50,600 €64,249
2. Beer	231	£48,000 €60,947	239	£50,000 €63,487	208	£41,600 €52,821
3. Wine and Sweet	278	£59,400 €75,422	357	£73,600 €93,453	353	£70,400 €89,390
4. Spirits and Wine	20	£4,200 €5,333	3	£600 €762	6	£1,200 €1,524
<b>TOTAL DEALERS</b>	<b>776</b>	<b>£163,000 €206,967</b>	<b>860</b>	<b>£177,000 €224,744</b>	<b>820</b>	<b>£163,800 €207,983</b>
<b>RETAILERS OF SPIRITS</b>						
<b>1. PUBLICANS viz.:-</b>						
Full	10,395	£4,817,086 €6,116,438	9,788	£4,643,745 €5,896,340	7,421	£3,467,892 €4,403,315
Six-Day	63	£13,000 €16,507	61	£12,400 €15,745	37	£8,600 €10,920
Early-Closing	20	£4,200 €5,333	14	£3,000 €3,809	1	£200 €254
Six-Day and Early - Closing	19	£3,800 €4,825	18	£4,300 €5,460	7	£1,400 €1,778
Additional Duty - No. Lic. issued	-		-			£800 €1,016
<b>TOTAL PUBLICANS</b>	<b>10,497</b>	<b>£4,838,086 €6,143,102</b>	<b>9,881</b>	<b>£4,663,445 €5,921,354</b>	<b>7,466</b>	<b>£3,478,892 €4,417,282</b>
2. Off - Licences	589	£113,800 €144,496	543	£109,000 €138,402	361	£73,200 €92,945
3. Special Restaurant Renewal	257	£53,300 €67,677	241	£43,200 €54,853	184	£37,000 €46,980
4. Restricted Licence Conversion					50	£126,705 €160,882
<b>TOTAL SPIRIT RETAILERS</b>	<b>846</b>	<b>£167,100 €212,173</b>	<b>784</b>	<b>£152,200 €193,254</b>	<b>595</b>	<b>£236,905 €300,807</b>
<b>Retailers of Beer, Cider &amp; Perry</b>						
5. On Licence viz.:-Full	4	£800 €1,016	4	£800 €1,016	7	£1,400 €1,778
6. Off - Licences	589	£113,800 €144,496	546	£109,200 €138,655	367	£72,600 €92,183
<b>TOTAL BEER RETAILERS</b>	<b>593</b>	<b>£114,600 €145,512</b>	<b>550</b>	<b>£110,000 €139,671</b>	<b>374</b>	<b>£74,000 €93,961</b>

**Table EX17 - continued**  
**Numbers and Net Receipts, 1998 - 2000**

	1998		1999		2000	
	NUMBERS ISSUED	NET RECEIPTS	NUMBERS ISSUED	NET RECEIPTS	NUMBERS ISSUED	NET RECEIPTS
Retailers of Cider & Perry 7. Off - Licences	16	£3,200 €4,063	16	£3,200 €4,063	8	£1,600 €2,032
Retailers of Wine and Sweets 8. On - Licences, viz.: - Full	2,157	£460,600 €584,841	3,075	£635,400 €806,792	2,233	£460,400 €584,587
9. Off - Licences	483	£96,000 €121,895	550	£110,200 €139,925	448	£89,000 €113,007
<b>TOTAL WINE RETAILERS</b>	<b>2,640</b>	<b>£556,600 €706,736</b>	<b>3,625</b>	<b>£745,600 €946,717</b>	<b>2,681</b>	<b>£549,400 €697,594</b>
Retailers of Sweets 10. On - Licences	1	£200 €254	1	£400 €508	2	£400 €508
11. Off - Licences	9	£1,800 €2,286	5	£1,000 €1,270	1	£200 €254
<b>TOTAL SWEETS RETAILERS</b>	<b>10</b>	<b>£2,000 €2,540</b>	<b>6</b>	<b>£1,400 €1,778</b>	<b>3</b>	<b>£600 €762</b>
12. Passenger Vessels;- Annual	30	£6,200 €7,872	32	£6,200 €7,872	29	£7,800 €9,904
13. Passenger Aircraft	44	£8,800 €11,174	116	£23,200 €29,458	4	£800 €1,016
14. Railway Restaurant Cars	50	£10,000 €12,697	50	£10,000 €12,697	50	£9,800 €12,443
15. Special Restaurant Fee	36	£111,000 €140,941	31	£93,000 €118,086	30	£87,200 €110,721
<b>TOTAL CLASS A.</b>	<b>15,580</b>	<b>£5,989,786 €7,605,459</b>	<b>16,006</b>	<b>£5,997,045 €7,614,676</b>	<b>12,101</b>	<b>£4,619,797 €5,865,932</b>
1 Auctioneers	1,532	£318,490 €404,399	1,613	£330,400 €419,522	1,657	£332,000 €421,553
2 Auction Permits	230	£46,000 €58,408	248	£49,800 €63,233	243	£48,600 €61,709
3 Bookmakers Licences	571	£114,000 €144,750	0	£98,600 €125,196	600	£120,000 €152,369
4 Gaming	166	£52,500 €66,661	150	£52,000 €66,026	146	£51,125 €64,915
5 Gaming Machines	10,530	£1,190,000 €1,510,988	11,648	£1,353,625 €1,718,749	12,367	£1,480,450 €1,879,784
6 House Agents	9	£900 €1,143	8	£800 €1,016	10	£1,600 €2,032
7 Hydrocarbon Oil Refiners	1	£150 €190	1	£150 €190	1	£150 €190
8 Hydrocarbon Oil Vendors	2,857	£96,582 €122,634	2,839	£93,900 €119,228	2,727	£88,640 €112,550
9 Liquid Petroleum Gas Vendors	163	£5,730 €7,276	140	£4,770 €6,057	105	£3,480 €4,419
10 Amusement Machines	7,468	£641,310 €814,296	7,267	£652,700 €828,758	7,125	£654,040 €830,460
11 Methylated Spirit Makers	9	£1,350 €1,714	7	£900 €1,143	6	£900 €1,143
12 Methylated Spirit Retailers	773	£8,050 €10,221	792	£8,277 €10,510	749	£7,760 €9,853
13 Moneylenders	-	-	-	-	-	-
14 Pawnbrokers	-	-	-	-	-	-
15 Table Water Manufacturers	-	-	-	-	-	-
16 Tobacco Manufacturers	4	£600 €762	7	£1,650 €2,095	5	£750 €952
17 Bookmaker 361A(Tote)	2	£400 €508	-	-	2	£400 €508
<b>TOTAL CLASS B</b>	<b>24,315</b>	<b>£2,476,062 €3,143,954</b>	<b>24,720</b>	<b>£2,647,572 €3,361,723</b>	<b>25,743</b>	<b>£2,789,895 €3,542,436</b>
<b>TOTAL CLASSES A &amp; B</b>	<b>39,895</b>	<b>£8,465,848 €10,749,410</b>	<b>40,726</b>	<b>£8,644,617 €10,976,399</b>	<b>37,844</b>	<b>£7,409,692 €9,408,368</b>

## Stamp Duties

- **Table SD1. Classification of Net Receipt**
- **Table SD2. Other statistics relating to Stamp Revenue in the six years ended 2000**
- **Table SD3. Net Receipts of fees collected by means of Stamps**

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in Schedule 1 to the Stamp Duties Consolidation Act, 1999.

Table SD1 classifies the net receipts from stamp duties under five main categories of charge which are as follows:

### (1) Conveyances of lands, houses and other property, leases, mortgages and settlements

Stamp duty is charged ad valorem on the consideration for the sale of the property. The rates of duty now in force are as follows:

<i>Consideration</i>	<i>Non-Residential</i>	<i>Residential</i>		
		<i>First Time Purchaser</i>	<i>Other Owner Occupier</i>	<i>Investor</i>
Not exceeding £5,000	Nil	Nil	Nil	9.00%
£5,001 - £10,000	1%	Nil	Nil	9.00%
£10,001 - £15,000	2%	Nil	Nil	9.00%
£15,001 - £25,000	3%	Nil	Nil	9.00%
£25,001 - £50,000	4%	Nil	Nil	9.00%
£50,001 - £60,000	5%	Nil	Nil	9.00%
Exceeding £60,000	6%	—	—	—
£60,001 - £100,000	—	Nil	Nil	9.00%
£100,001 - £150,000	—	Nil	3.00%	9.00%
£150,001 - £200,000	—	3.00%	4.00%	9.00%
£200,001 - £250,000	—	3.75%	5.00%	9.00%
£250,001 - £300,000	—	4.50%	6.00%	9.00%
£300,001 - £500,000	—	7.50%	7.50%	9.00%
Exceeding £500,000	—	9.00%	9.00%	9.00%

In the case of gifts, the duty is charged at the same rates on the value of the property. Where the transfer is between certain classes of relatives, the maximum rate is one half of the above rates whether the conveyance is by way of gift or sale.

The ad valorem rates apply also to the consideration, other than the rent, in the case of leases.

Various exemptions and reliefs have been provided for. For example, certain transfers and leases of houses and apartments are exempt from stamp duty. Mortgages not exceeding £20,000 are exempt from stamp duty. Where that sum is exceeded, the rate is 0.1% of the amount secured, subject to a maximum duty of £500.

### (2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of 1% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares.

### (3) Companies Capital Duty

Companies capital duty is imposed at the rate of 1% on the assets contributed to a capital company.

### (4) Cheques, Bills of Exchange, etc.

Cheques, drafts, bills of exchange and promissory notes are chargeable with duty of 7p. Credit cards and charge cards are chargeable with a stamp duty of £15 p.a. and ATM cards with a stamp duty of £5 p.a.

**(5) Insurance and Miscellaneous**

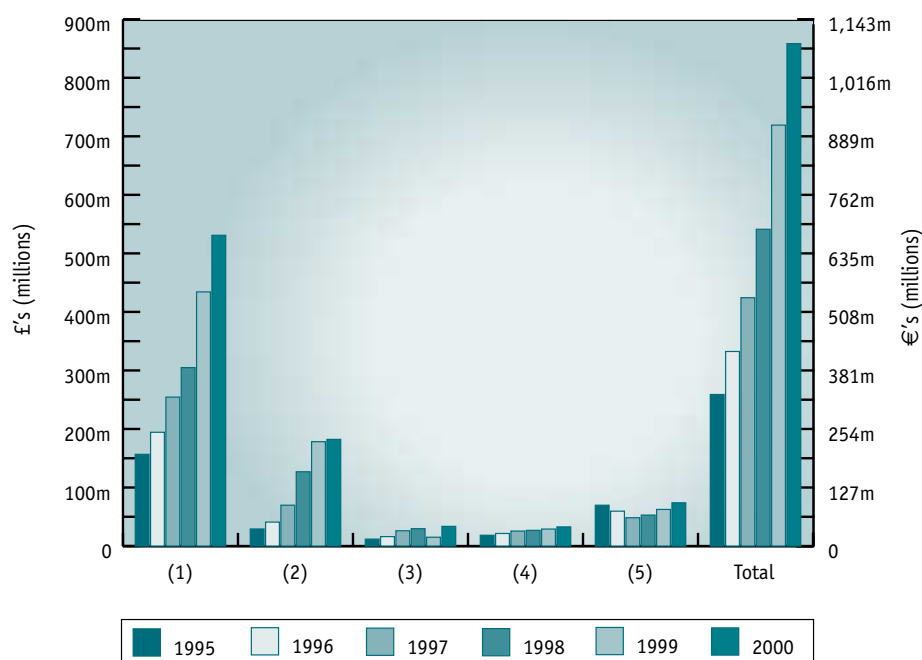
In the case of policies of life insurance, the duty is payable at the rate of 0.1% of the sum insured (where that sum exceeds £50). A stamp duty is levied at the rate of 2% on premiums received by insurance companies from certain classes of non-life insurance business. Policies of non-life insurance are subject to a stamp duty of £1.

The miscellaneous category includes items such as the levy on "section 84" loans, penalties and miscellaneous documents which have not been classified.

Statistics relating to instruments and to the amount of fees collected by means of stamps are contained in Tables SD2 and SD3 respectively.

**Table SD1**  
**Classification of Net Receipt**

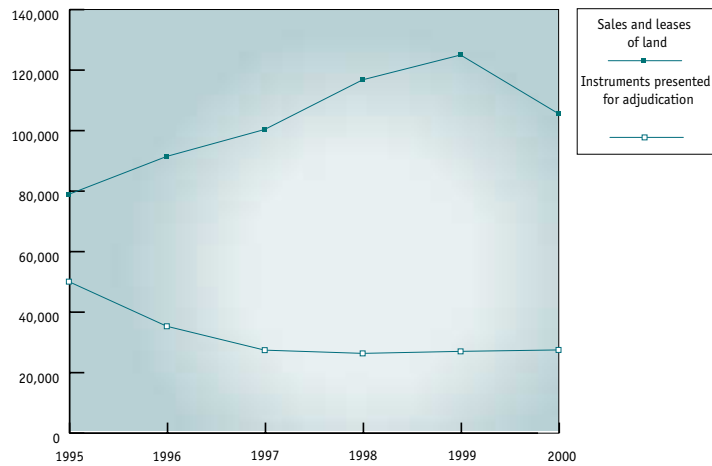
Category of charge	1995	1996	1997	1998	1999	2000
(1) Land and property other than stocks and shares	£156,691,290 €198,956,897	£194,337,073 €246,757,182	£254,416,708 €323,042,582	£304,889,852 €387,130,255	£434,197,854 €551,317,549	<b>£530,933,356</b> <b>€674,146,299</b>
(2) Stocks, shares, etc.: transfers, composition duty on transfers	£29,177,859 €37,048,239	£40,906,176 €51,940,130	£69,755,206 €88,570,841	£126,922,396 €161,158,199	£178,283,789 €226,373,716	<b>£182,244,179</b> <b>€231,402,374</b>
(3) Companies' capital duty	£11,829,127 €15,019,893	£16,117,836 €20,465,430	£26,096,590 €33,135,834	£29,650,018 €37,647,757	£15,066,980 €19,131,118	<b>£38,580,742</b> <b>€48,987,437</b>
(4) Cheques, bills of exchange, etc.	£18,426,102 €23,396,323	£21,469,398 €27,260,512	£25,639,800 €32,555,830	£26,832,645 €34,070,431	£29,041,308 €36,874,855	<b>£32,693,933</b> <b>€41,512,732</b>
(5) Insurance and miscellaneous	£69,762,972 €88,580,702	£59,572,595 €75,641,592	£48,395,564 €61,449,691	£52,873,233 €67,135,157	£62,550,458 €79,422,698	<b>£73,902,641</b> <b>€93,836,997</b>
Total of all stamp duties	£285,887,350 €363,002,054	£332,403,078 €422,064,846	£424,303,868 €538,754,778	£541,168,144 €687,141,799	£719,140,389 €913,119,936	<b>£858,354,851</b> <b>€1,089,885,839</b>



**Table SD2**

**Other statistics relating to Stamp Revenue in the six years ended 2000**

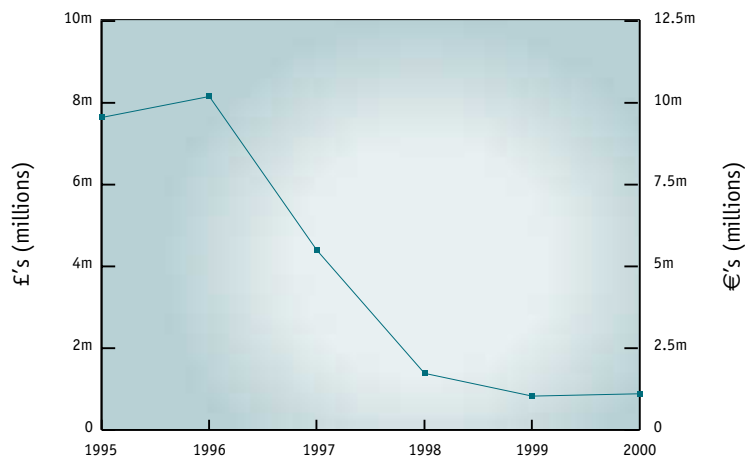
	1995	1996	1997	1998	1999	2000
Instruments presented for adjudication	50,085	35,332	27,440	26,373	27,039	<b>27,510</b>
Sales and leases of land Number of transactions of which particulars were presented	78,956	91,483	100,385	116,797	124,999	<b>105,952</b>



**Table SD3**

**Net Receipts of fees collected by means of Stamps**

	1995	1996	1997	1998	1999	2000
Companies' Registration	£6,895,035 €8,754,888	£7,376,752 €9,366,543	£3,610,580 €4,584,491	£638,326 €810,507	£58,375 €74,121	<b>£70,731</b> <b>€89,809</b>
Official Arbitration (land)	£2,182 €2,771	£1,507 €1,913	£2,581 €3,277	£4,416 €5,607	£9,291 €11,797	<b>£7,250</b> <b>€9,206</b>
Registration of Deeds	£745,176 €946,178	£777,348 €987,029	£780,737 €991,332	£742,103 €942,276	£760,501 €965,637	<b>£807,541</b> <b>€1,025,366</b>
Road Transport Act (vehicle plate) fees	-£480 -€609	-	-	-	-	-
<b>Total fee stamps</b>	<b>£7,641,913</b> <b>€9,703,228</b>	<b>£8,155,607</b> <b>€10,355,485</b>	<b>£4,393,898</b> <b>€5,579,100</b>	<b>£1,384,845</b> <b>€1,758,390</b>	<b>£828,167</b> <b>€1,051,555</b>	<b>£885,522</b> <b>€1,124,381</b>





## Capital Acquisitions Tax

- **Table CAT1.** Exchequer Receipt and Net Receipt
- **Table CAT2.** Distribution of Net Receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax
- **Table CAT3.** Gifts and Inheritances taken on or after 1 December, 1999 - Rate of Tax

Capital acquisitions tax comprises gift tax, inheritance tax, discretionary trust tax and probate tax.

### (a) Gift Tax and Inheritance Tax

Gift tax is charged on taxable gifts taken on or after 28 February, 1974, and inheritance tax is charged on taxable inheritances taken on or after 1 April, 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold has been exceeded and on the rate of tax in force (see Table CAT3).

There are three different group thresholds each one determined by the relationship between the beneficiary and the donor i.e.

- (a) £300,000: this applies where the beneficiary is a child, or a minor child of a deceased child, of the donor. It also applies in certain circumstances to nephews and nieces of the donor and to parents who take an inheritance from a deceased child;
- (b) £30,000: included in this class are brothers, sisters, nephews, nieces and grandchildren of the donor; and
- (c) £15,000: this applies to a beneficiary who does not come under either of the above class thresholds.

The group thresholds - £300,000, £30,000 and £15,000 were introduced on 1 December 1999 and apply for the year 2000. The thresholds will be indexed by reference to the Consumer Price Index from 1 January 2001.

All gifts and inheritances taken by a beneficiary on or after 2 December 1988 which come within the same group threshold are aggregated to determine the amount of tax payable on the current gift or inheritance.

Various exemptions from gift and inheritance tax have been provided for. For example, the first £1,000 taken as a gift by a beneficiary from a donor in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

In addition to the exemptions various reliefs, which are subject to certain conditions being satisfied, apply i.e.

- *Agricultural Relief.* This relief operates by reducing the market value of agricultural property;
- *Business Relief.* The relief is granted by reducing the taxable value of business property; and
- *Dwelling-house Exemption.* The exemption applies to a gift or inheritance of a dwelling-house taken on or after 1 December, 1999, provided certain conditions are fulfilled.

### (b) Discretionary Trust Tax

A once-off inheritance tax applies to property subject to a discretionary trust on 25 January, 1984, or becoming subject to a discretionary trust on or after that date. The current rate of tax is 6%. In certain cases the 6% rate can be reduced to 3%.



An annual inheritance tax at the rate of 1% applies to property subject to a discretionary trust on 5 April in each year commencing with the year 1986. Both of these taxes are referred to as discretionary trust tax in this Report.

### (c) Probate Tax

A probate tax of 2% applies to estates valued in excess of an exemption threshold. This threshold is £40,000 for deaths occurring in 2000. This tax was abolished in respect of deaths occurring on or after 6 December, 2000.

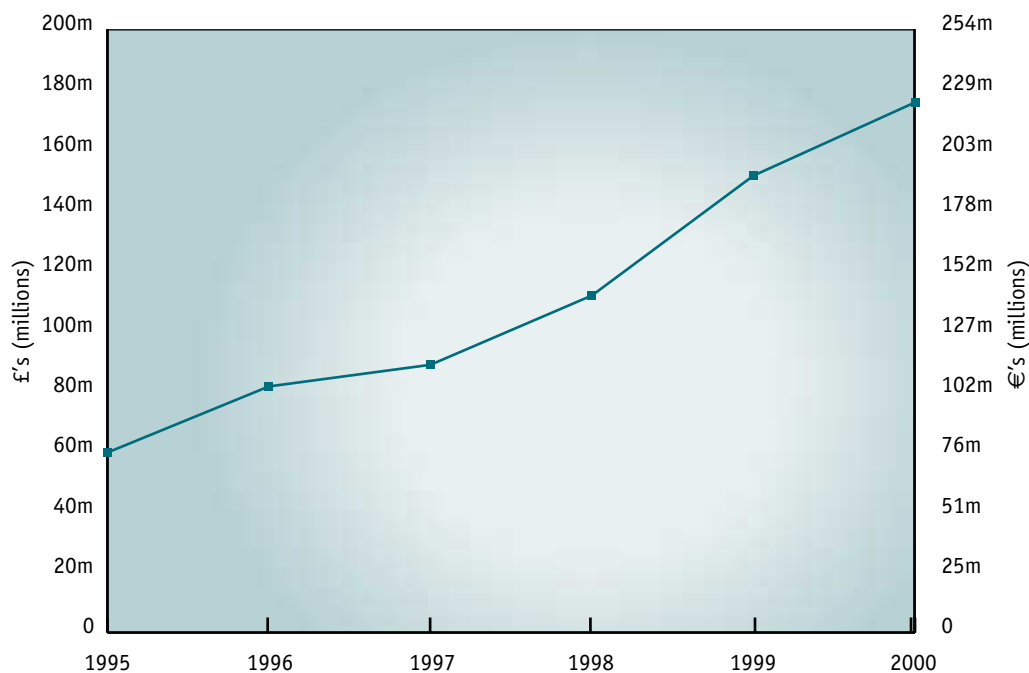
Particulars of the Exchequer and net receipt of capital acquisitions tax are shown in Table CAT1 and particulars of the distribution of the net receipt of capital acquisitions tax are shown in Table CAT2.

## Table CAT1

### Exchequer Receipt and Net Receipt

Year	Exchequer Receipt	Net Receipt
1995	£60,645,000 €77,003,266	£59,662,534 €75,755,791
1996	£80,525,000 €102,245,659	£81,576,180 €103,580,382
1997	£89,201,000 €113,261,906	£88,740,960 €112,677,776
1998	£110,726,000 €140,593,018	£111,712,076 €141,845,077
1999	£151,676,000 €192,588,793	£151,429,388 €192,275,660
<b>2000</b>	<b>£174,969,000</b> <b>€222,164,802</b>	<b>£175,697,643</b> <b>€223,089,988</b>

### Net Receipt 1995 - 2000



**Table CAT2****Distribution of Net Receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax**

<i>Capital Acquisitions Tax</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>	<i>1999</i>	<i>2000</i>
Inheritance Tax	£39,947,125 €50,722,386	£48,141,932 €61,127,644	£64,006,109 €81,270,994	£77,539,909 €98,455,375	£105,322,212 €133,731,623	<b>£121,854,668</b> <b>€154,723,513</b>
Gift Tax	£2,391,400 €3,036,452	£8,635,795 €10,965,198	5,024,411 €6,379,686	£6,030,953 €7,657,731	£10,510,422 €13,345,483	<b>£12,142,479</b> <b>€15,417,767</b>
Discretionary Trust Tax	£4,916,300 €6,242,413	£10,355,881 €13,149,257	£2,645,355 €3,358,908	8,404,265 €10,671,215	£10,600,759 €13,460,187	<b>£12,027,360</b> <b>€15,271,597</b>
Probate Tax	£12,284,116 €15,597,610	£14,402,499 €18,287,401	£17,039,269 €21,635,408	£19,710,366 €25,027,002	£24,983,679 €31,722,729	<b>£29,544,986</b> <b>€37,514,394</b>
<b>Total</b>	<b>£59,538,941</b> <b>€75,598,861</b>	<b>£81,536,107</b> <b>€103,529,500</b>	<b>£88,715,144</b> <b>€112,644,996</b>	<b>£111,685,493</b> <b>€141,811,323</b>	<b>£151,417,072</b> <b>€192,260,022</b>	<b>£175,569,493</b> <b>€222,927,271</b>

**Table CAT3****Gifts and Inheritances taken on or after 1 December, 1999 - Rate of Tax**

The following Table is applicable to taxable gifts and taxable inheritances taken on or after 1 December, 1999

<i>Portion of Value</i>	<i>Rate of Tax</i>
	%
The threshold amount... ..	Nil
The balance ... ..	20



## Residential Property Tax (RPT)

- **Table RPT1. Exchequer Receipt and Net Receipt**

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value was calculated as if s/he had an unencumbered fee-simple interest in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were £101,000 and £30,100 respectively for the valuation date 5 April, 1996. This was the last full year of operation of RPT. RPT was abolished by section 131 of the Finance Act, 1997, in respect of valuation dates ending on or after 5 April, 1997. Even though RPT has been abolished the Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist Revenue in the collection of outstanding tax.

Two types of marginal relief from the tax were provided, the first applying where the household income exceeded the appropriate income exemption limit by £10,000 or less (£15,000, or less for owner(s) aged 65 or over) and the second reducing the tax of an assessable person by 1/10th for each qualifying child.

Particulars of the Exchequer and net receipt of residential property tax are shown in Table RPT1.

**Table RPT1**

**Exchequer Receipt and Net Receipt**

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
1993	£9,048,000 €11,488,590	£8,562,199 €10,871,750
1994	£14,048,000 €17,837,281	£14,298,077 €18,154,813
1995	£11,904,000 €15,114,962	£12,134,357 €15,407,455
1996	£14,332,000 €18,197,886	£14,339,284 €18,207,135
1997	£3,084,000 €3,915,872	£3,107,225 €3,945,362
1998	£1,438,000 €1,825,883	£1,438,164 €1,826,092
1999	£1,392,000 €1,767,475	£1,392,334 €1,767,899
<b>2000</b>	<b>£1,590,000</b> <b>€2,018,884</b>	<b>£1,620,000</b> <b>€2,056,976</b>



## Income Tax

- **Table IT1. Taxation in force for the years 1995-96 to 2000-2001**
- **Table IT2. Income Tax and Income Levy Exchequer Receipt and Net Receipt**
- **Table IT3. Pay As You Earn: Gross Receipts and Net Receipts**
- **Table IT4. Numbers of Employers and Employees**
- **Table IT5. Amount and effective rates of tax on specimen incomes, 2000-2001**
- **Table IT6. Cost of allowances and reliefs 1997-98 and 1998-99**

The law relating to income tax was consolidated in the Taxes Consolidation Act, 1997.

### **Broadly speaking, income tax is charged on -**

- (i) all income, wheresoever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, to whomsoever it accrues, arising in the State.

The application of these principles is modified by various double taxation agreements.

For income tax purposes, income is classified under certain heads or schedules. The four schedules now existing deal with interest (taxed at source) on certain government and other securities (Schedule C), the profits of trades, professions and vocations and certain other income such as rents, interest on loans and income from abroad (Schedule D), income from an office, employment or pension (Schedule E) and income from distributions received from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 6 April, at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

For individuals, income tax is also graduated by means of various allowances, deductions and reliefs. The allowances and deductions depend on the personal circumstances of the taxpayer and in effect exempt the first slice of income. The amount of the allowances, etc., is deducted from total income in arriving at taxable income.

Normally the allowances and reliefs are given only to an individual who is resident in the State; but in certain cases, including that of an Irish citizen resident abroad, a proportion of the allowances may be given in the ratio which the taxpayer's income liable to Irish tax bears to his or her total income.

### **For married couples three options are available:**

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's for income tax purposes; in this event the husband is entitled to a personal allowance amounting to twice that of a single person and to the benefit of double rate bands, and
- (c) separate assessment where option (b) is taken but the spouses wish to have the tax apportioned between them and each spouse made responsible for the tax attributable to his or her own income.

**Table IT1**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	
Rates of tax (excluding income levy) for every £ of chargeable income	27 % on £8,900 48% on remainder	27% on first £9,400 48% on remainder	26% on first £9,900 48% on remainder	24% on first £10,000 46% on remainder	24% on first £14,000 46% on remainder	(without dependent children) 22% on first £17,000 44% on remainder	(with dependent children) 22% on first £20,150 44% on remainder
(STANDARD RATE 22% for 2000-2001, 24% for 1998-99 and 1999-2000, 26% for 1997-98, 27% for 1996-97 and 1995-96)							
Married persons (a) (joint assessment)	27% on £17,800 48% on remainder	27% on first £18,800 48% on remainder	26% on first £19,800 48% on remainder	24% on first £20,000 46% on remainder	24% on first £28,000 46% on remainder	(one spouse with income) 22% on first £28,000 44% on remainder	(both spouses with income) 22% on first £28,000 [with an increase of £6,000 max.] 44% on remainder
Exemption limits: (b)							
Single or Widowed persons:	£	£	£	£	£	£	£
Under 65 years	3,700	3,900	4,000	4,100	4,100	4,100	4,100
65 and under 75 years	4,300	4,500	4,600	5,000	{ 6,500	{ 7,500	
75 years and over	4,900	5,100	5,200	5,500			
Married persons:							
Under 65 years	7,400	7,800	8,000	8,200	8,200	8,200	8,200
65 and under 75 years	8,600	9,000	9,200	10,000	{ 13,000	{ 15,000	
75 years and over	9,800	10,200	10,400	11,000			
Children under 16 years							
Additional Amount	450	450	450	450	450	450	450
Third and each subsequent child	650	650	650	650	650	650	650
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:							
	1995-96	1996-97	1997-98	1998-99	1999-2000		2000-2001
					@ Standard Rate 24%	@ Marginal Rate 46%	@ Standard Rate 22%
Single person	2,500	2,650	2,900	3,150	4,200	-	4,700
Married Couple	5,000	5,300	5,800	6,300	8,400	-	9,400
Widowed person (in year of bereavement)	5,000	5,300	5,800	6,300	8,400	-	9,400
Widowed person (subsequent years)	3,000	3,150	3,400	3,650	4,200	500	4,700
Widowed person with dependent child (additional)	2,000	2,150	2,400	2,650	1,050	2,650	4,700
First year after bereavement	1,500	1,500	1,500	5,000	-	5,000	10,000
Second year after bereavement	1,000	1,000	1,000	4,000	-	4,000	8,000
Third year after bereavement	500	500	500	3,000	-	3,000	6,000
Fourth year after bereavement	-	-	-	2,000	-	2,000	4,000
Fifth year after bereavement	-	-	-	1,000	-	1,000	2,000
Single Parent – additional	2,500	2,650	2,900	3,150	1,050	3,150	4,700
Income Limit of Child	720	720	720	720	-	720	720
Incapacitated Child	600	700	700	800	-	800	1,600
Income Limit of Child	2,100	2,100	2,100	2,100	-	2,100	2,100
Dependent Relative allowance	110	110	110	110	-	110	220
Income Limit	4,270	4,440	4,601	4,848	-	5,152	5,536
Blind Person	600	700	700	1,000	-	1,500	3,000
Both Spouses Blind	1,400	1,600	1,600	2,000	-	3,000	6,000
Age allowance: Single/Widowed Person	200	200	400	400	-	400	800
Married	400	400	800	800	-	800	1,600
Employed person taking care of incapacitated person	5,000	7,500	7,500	8,500	-	8,500	8,500
Employee allowance (c)	800	800	800	800	1,000	-	1,000
PRSI allowance (d)	140	-	-	-	-	-	-

**Table IT1 - continued**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
	£	£	£	£	£	£
Interest on deposits	With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special savings accounts, special portfolio investment accounts, etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.					
Double taxation relief	Tax is calculated in accordance with statutory provisions					
<b>ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:</b>						
Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment						
(I) Car expenses - restricted by reference to following maximum capital cost of car(e)	14,000	14,000	15,000	15,500	16,000	16,500
(II) Other expenses	No limit	No limit	No limit	No limit	No limit	No limit
Contributions by employees to approved superannuation funds	A deduction of up to 15 per cent of remuneration, is allowable in respect of such contributions.					
Payments for retirement annuities	Subject to conditions, a deduction of up to 15 per cent of "relevant earnings" is allowed (f). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 to 1998-99. From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme, the maximum amount of pension contributions which will qualify for tax relief are as follows:					
	Age		% of Net Relevant Earnings			
	Under 30 years of age		15%			
	30 to 39 years of age		20%			
	40 to 49 years of age		25%			
	50 years of age and over		30%			
	The 30% limit also applies to persons whose income comes wholly or mainly from specified activities.					
<b>Interest Paid in full</b>						
Interest limit on personal borrowings: (g)						
Married persons	3,800	3,800	3,800	3,800	3,800	4,000
Widowed persons	2,780	2,780	2,780	2,780	2,780	4,000
Single persons	1,900	1,900	1,900	1,900	1,900	2,000

• See notes following



**Table IT1 - continued**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
	£	£	£	£	£	£
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (h) –						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
Private company	No limit	No limit	No limit	No limit	No limit	No limit
Other	2,400	2,400	2,400	2,400	2,400	2,400
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of, and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums <sup>(i)</sup>	A deduction in respect of premiums payable to an authorised insurer.					
Unreimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over £100 per annum per person) (j)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions					
Relief for rent paid in respect of private tenancies (k)						
Tenants aged 55 or under:						
Maximum deduction:						
Married persons	1,000	1,000	1,000	1,000	1,000	1,500
Widowed persons	750	750	750	750	750	1,125
Single persons	500	500	500	500	500	750

• See notes following

**Table IT1 - continued**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
	£	£	£	£	£	£
Tenants aged over 55						
Maximum deduction:						
Married persons	2,000	2,000	2,000	2,000	2,000	4,000
Single or Widowed persons	1,000	1,000	1,000	1,000	1,000	2,000
	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(3,000 for widowed person)
Relief for purchase and/or installation of an intruder alarm system						
Maximum deduction	-	-	800	800	-	-
			A deduction at the standard rate on expenditure incurred in the period 23 January, 1996 to 5 April, 1998 on the purchase and/or installation of an intruder alarm system in the home of person(s) aged 65 or upwards who lives alone.			
Fees paid to private colleges			Relief at the standard rate is allowable for qualifying fees for the academic year commencing on 1 August, 1996 et seq. to approved colleges in respect of approved full-time undergraduate courses of at least two academic years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997-98 the relief was also extended to distance education courses in the State offered by colleges outside the State.			
Fees for courses in information technology and foreign languages			For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from £250 to £1,000 paid in respect of approved training courses in the areas of information technology and foreign languages.			
Service charges			For the years 1996-97 et seq. relief is granted in respect of local authority services charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 et seq. is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of £150.			
Income payable under dispositions (covenants) to individuals or certain bodies			Tax relief allowed on full payment subject to various conditions and limitations			
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (l)			A deduction equal to the amount of payment			
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	2,000	10,000	10,000	10,000	10,000	10,000
• See notes following						

**Table IT1 - continued**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
	£	£	£	£	£	£
Relief for investment in corporate trades (n)						
Minimum investment	200	200	200	200	200	200
Maximum investment	25,000	25,000	25,000	25,000	25,000	25,000
Relief for seed capital investment by new entrepreneurs	2,500	25,000	25,000	25,000	25,000	25,000
	A deduction (by way of refund of income tax paid in any of the immediately preceeding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to £25,000 for any one year. The total investment is subject to an overall maximum refund of the tax paid on £125,000.					
Relief for donations made to certain bodies engaged in the promotion of the arts (o)						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Relief for donations made to "Cospóir" - The National Sports Council -						
Minimum donation must exceed	100	100	100	-	-	-
Maximum donation	10,000	10,000	10,000	-	-	-
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption						
leases of 5 or 6 years	3,000	3,000	4,000	4,000	4,000	4,000
leases of 7 or more years	4,000	4,000	6,000	6,000	6,000	6,000
Donations to certain Third World charities						
Minimum donation must exceed	200	200	200	200	200	200
Maximum donation	750	750	750	750	750	750
	Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.					
Donations to National Collections of important heritage items						
Minimum donation must exceed	75,000	75,000	75,000	75,000	75,000	75,000
Maximum donation	500,000	750,000	750,000	750,000	750,000	3,000,000
	The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.					

• See notes following

**Table IT1 - continued**  
**Taxation in force for the years 1995-96 to 2000-2001**

	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April, 1993) to such building) which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public.</p> <p>The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of £5,000 per annum on:</p> <p>(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed</p> <p>(b) the installation, maintenance or replacement of a security alarm system, and</p> <p>(c) the provision of public liability insurance for an approved building or garden.</p> <p>An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.</p>					
Gift of money to the Minister for Finance (q)	A deduction equal to the amount of the gift					
Relief for new shares purchased on issue by employees (r)	Relief is provided by way of a deduction in computing total income of up to £3,000 for 1995-96 and £5,000 for 1996-97 et seq. to full-time employees and full-time directors who subscribe for shares in their employer company. The full-time condition has been removed with effect from 1996-97 et seq.					
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (s).	A deduction of 5 per cent for 10 years in the case of construction expenditure and 10 per cent in the case of refurbishment expenditure incurred by the individual, excluding site costs and net of all State grants payable, is granted for a period of three years from 1 August, 1994.					

• See notes following

**NOTES ON TABLE IT1**

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2000-2001 is restricted to the lower of £6,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40 per cent of the excess for 1994-95, 1995-96, 1996-97, 1997-98, 1998-99 and 1999-2000. For 1999-2000 and 2000-2001 only two exemption limits apply—under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) This allowance is granted to employees paying the higher rates of PRSI.
- (e) Allowable expenses are restricted by reference to one-third of the excess of the cost of the car over the capital limit or, alternatively, by the same proportion as the excess of the cost of the car over the capital limit bears to the cost of the car, if this is more favourable to the taxpayer.
- (f) “Relevant earnings” is defined as non-pensionable earned income. For the years 1996-97 and 1997-98 the 15 per cent limit applies to individuals under the age of 55 and a limit of 20 per cent applies to individuals aged 55 or over.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair or improvement of the borrower’s sole or main residence. This relief is subject to a percentage limit (80 per cent for 1994-95 to 1999-2000 inclusive) of the lesser of
- (a) the amount of interest actually paid or
  - (b) (i) £5,000 for a married couple,  
(ii) £3,600 for a widowed person,  
(iii) £2,500 for other individuals.

For 1994-95 and subsequent years the percentage restriction does not apply for the first five years of assessment.

For 1994-95 onwards the relief will be restricted to the standard rate of tax on a phased basis. Thus, for 1996-97 relief was given on one quarter of a taxpayer’s allowable interest at his/her marginal rate with three quarters relieved at the standard rate. For 1997-98 et seq. all interest is allowable at the standard rate.

The effect of the above restrictions is reflected in the maximum relief amounts shown in the Table for 1995-96 et seq.

The 80% and £100/£200 (single/married respectively) restrictions are abolished with effect from 6 April, 2000.

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April, 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January, 1992, if at the time the loan is applied, the company is a quoted company. For loans applied prior to that date, the relief is phased out as follows:
- (i) in the case of a loan applied prior to 6 April, 1989, if the company is a quoted company at 6 April, 1992, for 1992-93 only 70 per cent of the interest which would otherwise qualify for the relief is relieved, for 1993-94 the percentage is 40 per cent and for 1994-95 no relief is granted.
  - (ii) in the case of a loan applied in the year 6 April, 1989 to 5 April, 1990 if the company is a quoted company on 6 April, 1993, for 1993-94 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1994-95 the percentage is 40 per cent and for 1995-96 no relief is granted, and
  - (iii) in the case of a loan applied on or after 6 April, 1990, if the company is a quoted company at 6 April, 1994

for 1994-95 only 70 per cent of the interest which would otherwise qualify for relief is relieved, for 1995-96 the percentage is 40 per cent and for 1996-97 no relief is granted.

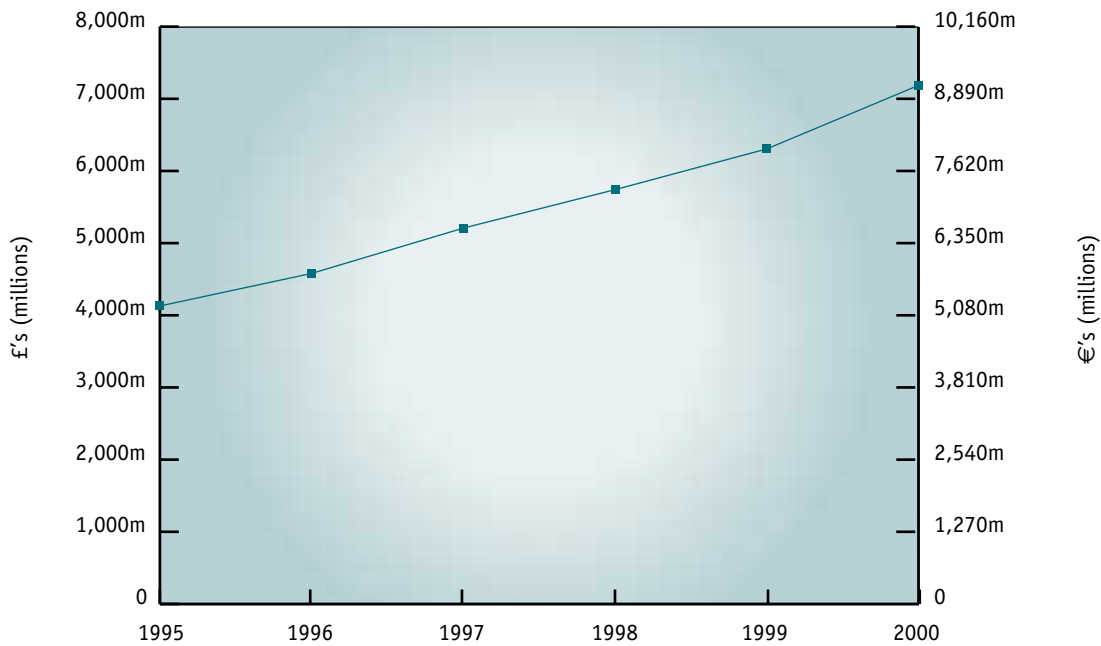
In the case of a company becoming a quoted company later than the relevant one of the foregoing dates for the second tax year in which the company became quoted only 70 per cent of the interest which would otherwise qualify for the relief is relieved. For the next tax year the percentage is 40 per cent and for subsequent tax years no relief is granted.

- (i) Relief is based on the amount of premiums paid in the year preceding this year of assessment.
- (j) Alternatively, total expenses incurred in excess of £200 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (k) This relief is granted at the standard rate for 2000-2001 — 22 per cent.
- (l) This relief applies to a payment made to an Irish university and to other specified educational establishments to enable it to undertake research in, or engage in the teaching of, certain approved subjects.
- (m) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.
- (n) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and / or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of £200 does not apply.
- (o) To qualify for this relief donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts.
- (p) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.
- (q) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (r) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value which are fully paid up and not subject to any special restriction. The amount of £3,000 for 1995-96 and £5,000 for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The shares must be held by the individual for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100 per cent if disposed of within 4 years and 75 per cent if disposed of after 4 years). The relief was extended to part-time employees and part-time directors for 1996-97 et seq.
- (s) Relief is available to owner-occupiers in respect of a dwelling newly-constructed or refurbished in certain designated areas in Dublin, Cork, Limerick, Waterford and Galway. The relief also applies in designated areas in other cities and towns with effect from the date that such areas are designated by the Minister for Finance. The individual who incurs the expenditure on construction or refurbishment must be the first owner and the first occupier of the dwelling after the expenditure has been incurred. The allowance may be claimed in each of the first ten years of the life of the dwelling following construction or refurbishment provided that the dwelling is the sole or main residence of the individual.

**Table IT2**

**Income Tax and Income Levy  
Exchequer Receipt and Net Receipt**

	<i>Exchequer Receipt</i> <i>(Income Tax and Income Levy)</i>	<i>Net Receipt</i> <i>(Income Tax and Income Levy)</i>
1995	£4,135,186,000 €5,250,603,126	£4,128,720,059 €5,242,393,074
1996	£4,563,390,000 €5,794,310,050	£4,579,358,194 €5,814,585,474
1997	£5,218,449,000 €6,626,063,406	£5,208,235,129 €6,613,094,465
1998	£5,736,617,000 €7,284,001,046	£5,741,952,100 €7,290,775,226
1999	£6,322,651,000 €8,028,110,731	£6,306,009,760 €8,006,980,715
<b>2000</b>	<b>£7,176,823,000</b> <b>€9,112,685,445</b>	<b>£7,186,344,476</b> <b>€9,124,775,226</b>

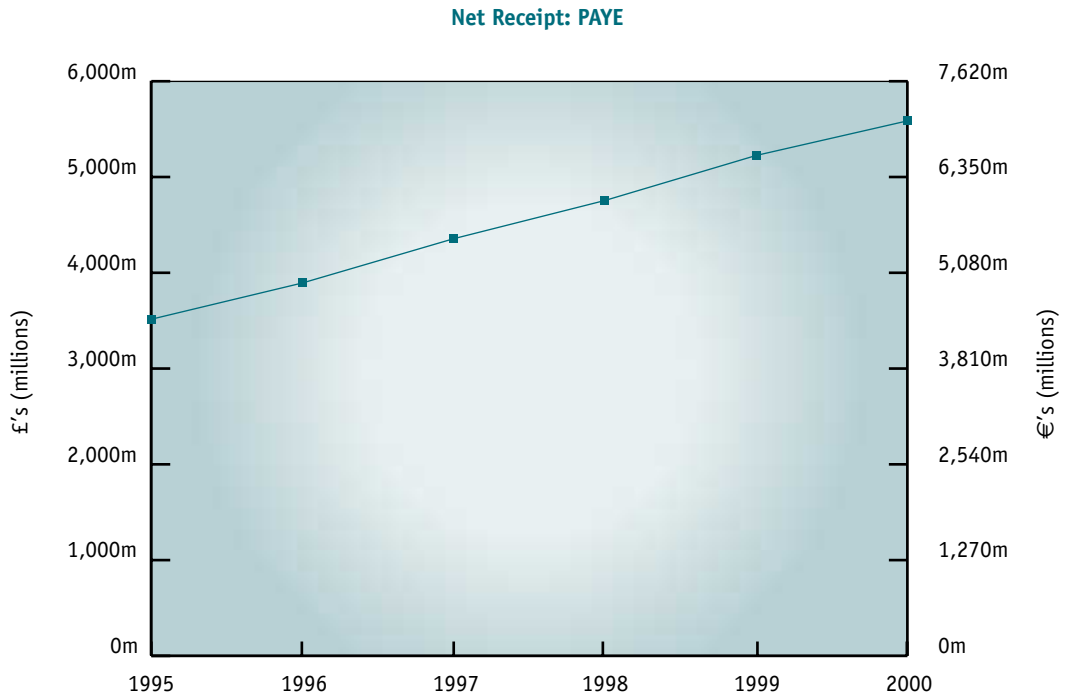


**Table IT3**

**Pay As You Earn: Gross Receipts and Net Receipts**

	<i>Gross Receipts (PAYE)</i>	<i>Net Receipts (PAYE)</i>
1995	£3,632,145,531 €4,611,873,487	£3,514,687,290 €4,462,732,286
1996	£4,022,703,597 €5,107,779,935	£3,894,436,977 €4,944,914,924
1997	£4,494,007,843 €5,706,212,883	£4,356,440,879 €5,531,538,870
1998	£4,906,716,521 €6,230,244,807	£4,755,109,201 €6,037,743,220
1999	£5,384,753,617 €6,837,226,710	£5,224,859,294 €6,634,202,800
<b>2000</b>	<b>£5,775,820,408</b> <b>€7,333,779,106</b>	<b>£5,586,239,561</b> <b>€7,093,061,086</b>

A small amount of Schedule E tax (about £58 (€73.6) million in 1998/99) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.





**Table IT4****Numbers of Employers and Employees.**

<i>Year</i>	<i>Number of Employers on Register</i>	<i>Number of Employees records returned by Employer</i>
1994 - 95	137,447	1,772,245
1995 - 96	142,861	1,913,740
1996 - 97	148,308	2,058,967
1997 - 98	157,073	2,258,677
1998 - 99	166,130	2,467,398
<b>1999 - 2000</b>	<b>174,490</b>	<b>2,663,327</b>

Where an employee is engaged in more than one employment during the tax year and tax is deducted from his remuneration in each employment, separate employee records are required for each employment. Accordingly, the total number of employees liable to tax under Pay As You Earn is smaller than the aggregate number of employee records returned by employers.

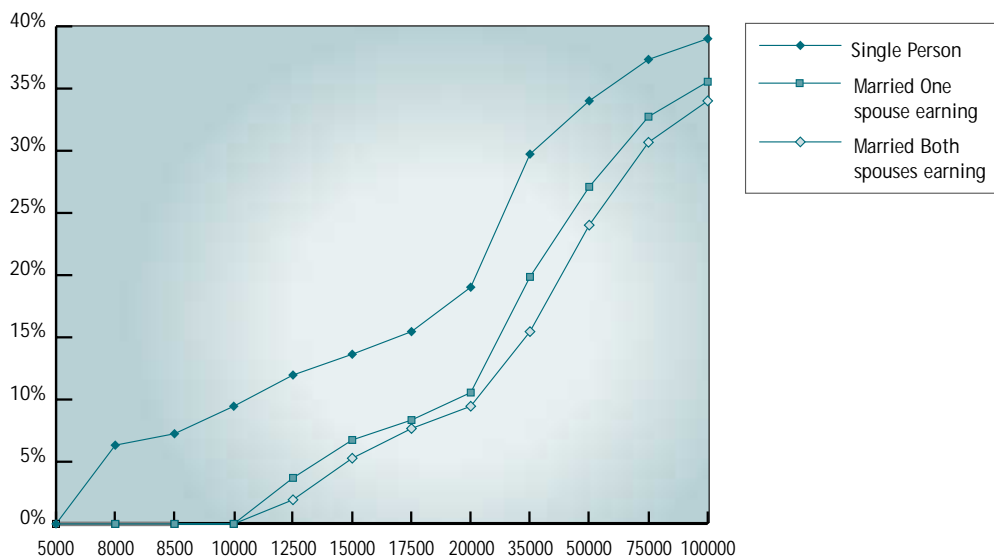
### Income Tax: Schedule E

Table IT5

The following table illustrates the graduation of tax for certain incomes and taxpayers.  
Amount and effective rates of tax on specimen incomes, 2000 - 2001.

Actual total income	Married couples who elect for joint assessment					
	Single persons or married couples who elect for separate assessment		One spouse working		Both spouses working	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
£5,000	£0	0.00%	£0	0.00%	£0	0.00%
£8,000	£506	6.33%	£0	0.00%	£0	0.00%
£8,500	£616	7.25%	£0	0.00%	£0	0.00%
£10,000	£946	9.46%	£0	0.00%	£0	0.00%
£12,500	£1,496	11.97%	£462	3.70%	£242	1.94%
£15,000	£2,046	13.64%	£1,012	6.75%	£792	5.28%
£17,500	£2,706	15.46%	£1,462	8.35%	£1,342	7.67%
£20,000	£3,806	19.03%	£2,112	10.56%	£1,892	9.46%
£35,000	£10,406	29.73%	£6,952	19.86%	£5,412	15.46%
£50,000	£17,006	34.01%	£13,552	27.10%	£12,012	24.02%
£75,000	£28,006	37.34%	£24,552	32.74%	£23,012	30.68%
£100,000	£39,006	39.01%	£35,552	35.55%	£34,012	34.01%

Effective rates of tax are computed by reference to personal allowances\* for persons aged under 65 years, which for 2000-2001 include the special individual PAYE allowance\* of £1,000. It also takes into account the exempt income limit of £4,100 per person and £8,200 for married couples.  
\*From 6th April 1999 these allowances allowed at the standard rate only.



## COST OF ALLOWANCES AND RELIEFS 1997-98 AND 1998-99

The following Table IT 6 shows the estimated cost in terms of revenue forgone of the personal allowances and the main reliefs and deductions allowable under the income tax system. A number of reliefs which apply both to individuals and companies is also included and the cost shown in relation to these reliefs covers income tax and corporation tax.

The allowances and reliefs listed in the table serve varying purposes. Many are essentially structural reliefs through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal allowances are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate. Others, such as relief for interest paid in full or investment in corporate trades, are tax-based incentives in favour of specific groups or activities which are designed to promote certain aspects of public policy.

In computing taxable profits, account needs to be taken in some way of the depreciation of capital assets incurred in earning those profits. To this extent, the figures in the table of the "costs" of capital allowances should not be regarded as measuring a "loss of tax revenue" on profits. To compute such "loss", regard would have to be had to the excess of the amount of the capital allowances at current rates over the amount of the normal allowances.

The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds. The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances.

The figures of cost are for 1997-98 and 1998-99 except where otherwise indicated in the table and all figures are based on tax due in respect of assessments **for** each year and not on tax receipts **within** that year.

The figure against each allowance represents the additional tax which would become payable if the allowance were withdrawn assuming no consequent change in the behaviour of taxpayers (for example, in relation to the reliefs for savings), or the amounts of payments (for example, interest payable on certain savings schemes might need adjustment to take account of the new tax liability).

In the calculations, each allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would be therefore inaccurate to calculate the effect of withdrawing **all** the reliefs and allowances by simply totalling the figures. For example, the costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. Their combined cost would be greater than the sum of the separate costs because allowances are not always fully set off against available profits. For instance, a person with £1,000 gross trading profits, £1,000 capital allowances and £1,000 stock relief would pay no tax if **either** of the reliefs were withdrawn but would pay tax on £1,000 profits if **both** reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on £1,000. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. Some of the cost figures included in the table for 1997-98 reflect revisions to figures previously published in the 1999 Report.

## INCOME TAX AND CORPORATION TAX

Table IT6

## Cost of allowances and reliefs 1997-98 and 1998-99

Tax Relief Provision	(1) Estimated cost for				
	1997-98		1998-99		
Income Tax	€m	€m	€m	€m	
Exemption limits:-					
General exemption (2)	...	19.3	24.5	10.0	12.7
Child Addition (2)	...	24.0	30.5	14.1	17.9
Age exemption (2)	...	12.8	16.3	12.7	16.1
Married person's allowance (3)	...	1087.4	1381.0	1156.6	1468.9
Single person's allowance (3)	...	719.0	913.1	819.0	1040.1
Widowed person's allowance (3)	...	68.7	87.2	71.8	91.2
Additional allowance to widowed person in year of bereavement		2.0	2.5	2.0	2.5
Additional bereavement allowance to widowed parent		0.6	0.8	2.0	2.5
Additional personal allowance for lone parent	...	50.3	63.9	66.3	84.2
Additional allowance for incapacitated child	...	2.4	3.0	2.6	3.3
Employee (PAYE) allowance	...	278.5	353.7	295.6	375.4
Dependent relative allowance	...	0.9	1.1	0.8	1.0
Person taking care of incapacitated taxpayer	...	0.3	0.4	0.3	0.4
Age allowance	...	14.1	17.9	13.9	17.7
Blind person's allowance	...	0.24	0.3	0.36	0.5
Relief in respect of medical insurance premiums	...	57.3	72.8	59.1	75.1
Health expenses relief	...	22.6	28.7	24.9	31.6
Contributions under permanent health benefit schemes, after deduction of tax on benefits received		2.7	3.4	2.8	3.6
Employees' contributions to approved superannuation schemes	...	202.0*+	256.5*+	259.0*+	328.9*+
Employers' contributions to approved superannuation schemes	...	343.0*+	435.6*+	420.0*+	533.4*+
Exemption of net income of approved superannuation funds (contributions plus investment income less outgoings) (4)		648.0*+	823.0*+	761.0*+	966.5*+
Retirement annuity premiums by self-employed	...	71.9	91.3	82.9	105.3

• See notes following

Table IT6 (continued)

## Cost of allowances and reliefs 1997-98 and 1998-99

Tax Relief Provision	(1) Estimated cost for			
	1997-98	1998-99		
Income Tax £m	€m	£m	€m	
Interest paid:				
Loans relating to principal private residence ...	143.6	182.4	140.5	178.4
Other (5) ...	14.6	18.5	14.5	18.4
Rent paid in private tenancies ...	9.0	11.4	9.4	11.9
Home Alarm Systems for the Elderly (ceased 6/4/98)	0.1	0.1	0.0	0.0
Expenses allowable to employees under Schedule E 49.9	63.4	46.5	59.1	
Third Level Education Fees ...	2.0	2.5	2.0	2.5
Exemption of certain earnings of writers, composers and artists ...	15.6	19.8	19.3	24.5
Dispositions (including maintenance payments made to separated spouses) ...	6.9	8.8	7.0	8.9
Exemption of interest on savings certificates, national instalment-savings and index-linked savings bonds	32.6+	41.4+	39.0	49.5
Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc. (6) ...	34.9	44.3	25.4	32.3
Tax Relief for designated Third World Charities ...	0.5	0.6	0.6	0.8
Exemption of Irish government securities where owner not ordinarily resident in Ireland (4) 65.3*	82.9*	36.8*	46.7*	
Exemption of statutory redundancy payments ...	7.8+	9.9+	6.4+	8.1+
Service Charges ...	2.0	2.5	0.5	0.6
Top slicing relief - reduced tax rate for payments in excess of exemption amounts made as compensation for loss of office	1.0	1.3	1.6	2.0
Revenue Job Assist allowance ...	0.0	0.0	0.8	1.0
Allowance for seafarers ...	0.0	0.0	0.1	0.1
Exemption from tax of certain social welfare payments:				
Child benefit ...	91.2*	115.8*	91.3*	116.0*
Maternity allowance ...	6.1*	7.7*	6.2*	7.9*
Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants	0.09	0.1	0.08	0.1
Relief under profit sharing schemes ...	16.4*	20.8*	24.6*	31.2*
Exemption under approved share option schemes ...	27.9*	35.4*	15.5*	19.7*
Investment in corporate trades (BES) ...	44.5	56.5	24.7	31.4
Investment in seed capital ...	1.2	1.5	1.6	2.0
Stock Relief ...	1.8*+	2.3*+	1.3*+	1.7*+
Relief for expenditure on significant buildings and gardens	1.5	1.9	1.5	1.9

• See notes following

**Table IT6 (continued)**  
**Cost of allowances and reliefs 1997-98 and 1998-99**

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for</i>			
	<i>1997-98</i>		<i>1998-99</i>	
<b>Income Tax and / or Corporation Tax(7)</b>				
	<b>£m</b>	<b>€m</b>	<b>£m</b>	<b>€m</b>
Capital allowances:				
Urban Renewal	47.7*+	60.6*+	53.4*+	67.8*+
Other (8)	1061.0	1347.5	1053.5	1337.9
Rented Residential Accommodation (9)	25.4*+	32.3*+	25.4*+	32.3*+
Effective rate of 10 per cent for manufacturing and certain other activities (10)	1836.7	2332.6	2043.9	2595.8
"Section 84" loans (11)	7.6	9.7	7.0	8.9
Double taxation relief	81.0	102.9	106.0	134.6
Investment in films*	18.0	22.9	26.9	34.2
Group relief	178.8	227.1	190.2	241.5

#### NOTES ON TABLE

- (1) Figures accompanied by an asterisk \* are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the corresponding calendar years. Where this occurs it is indicated by +.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.
- (3) The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) In the absence of other information, tax has been assumed at the standard rate even though a different rate might be appropriate in many cases.
- (5) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (6) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax includes the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant). It also includes the cost of exempting certain bodies from the deduction on income arising from government securities. Information is not available about other income received gross.
- (7) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years to 31 March, 1998 and 31 March, 1999.
- (8) The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can be offset against the profits of another company in the same group of companies. Approximately £1500 (€1905) million of unused capital allowances were claimed in respect of 1998/99 accounting periods but as the proportion of this item which is included in previous years losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (9) The estimated cost relates to pre-1 August, 1994 developments. Projects commenced after this date for rented residential accommodation are subsumed into the total figures for the new urban renewal scheme commencing on that date and will no longer be separately identifiable.
- (10) The cost does not include any notional cost associated with IFSC companies. The International Financial Services activity in Ireland represents new business which has developed as a result of, among other things, the concessionary tax rate. This means that as the cost of the concessionary rate is not just the difference between the concessionary tax rate and the full tax rate, it is therefore not quantifiable. In regard to the cost shown for the effective rate of 10 per cent for manufacturing and certain other activities, no account is taken of the fact that without these incentives, many enterprises may not have set up here. To the extent that profits earned by such enterprises would not have been available for Irish tax purposes, part of the cost figure shown might be regarded as notional.
- (11) This figure includes preference share financing which is a minor element in the total.

**RELIEFS IN RESPECT OF WHICH COSTS ARE NOT QUANTIFIABLE OR ARE NEGLIGIBLE OR ARE NOT IDENTIFIABLE WITHIN TOTAL AGGREGATES.**

Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment;

Relief for donations made to certain bodies engaged in the promotion of the arts;

Exemption in respect of certain income derived from the leasing of farm land;

Expenditure on significant buildings;

Expenditure on certain buildings in designated inner city area;

Relief for new shares purchased on issue by employees;

Relief for donations made to "Cospoir" The National Sports Council;

Relief for investment in research and development;

Exemption in respect of stallion stud fees;

Exemption of profits arising from commercially managed woodlands;

Relief from averaging of farm profits;

Exemption for income arising from payments in respect of personal injuries;

Exemption of certain payments made by Hemophilia HIV Trust;

Exemption in respect of income arising from certain patents;

Exemption in respect of payments made under the Enterprise Allowance Scheme;

Exemption of income from foreign trusts;

Exemption of lump-sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits-in-kind;

Relief for gifts to The Enterprise Trust Ltd.;

Reduced tax rate of 10% for authorised unit trust schemes;

Reduced tax rate of 10% for special investment schemes;

Exemption of certain grants made by Údarás na Gaeltachta;

Relief for donations made by companies to First Step Ltd.;

Reliefs for activities related to the Customs House Docks Area and Shannon Airport Customs-Free zone;

Relief for investment income reserved for policy holders in life assurance companies;

Allowances for double-rent, owner-occupier and expenditure on historic buildings in Urban Renewal areas \*;

Relief for various business-related expenses such as staff recruitment, rent, legal fees, and other general expenses;

Exemption in certain circumstances on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Tax relief for heritage items;

Renewal scheme for traditional seaside resorts;

Relief for gifts made to designated schools.

\* See estimated cost included for capital allowances under the heading **"Income Tax and/or Corporation Tax" in Table IT6 - Cost of allowances and reliefs 1997/98 and 1998/99**

### Income Distribution Statistics

- Table IDS1. Income Tax 1998-99 Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Self-Employed including Proprietary Directors
- Table IDS3. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly earned incomes assessed under Schedule D
- Table IDS4. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
- Table IDS5. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
- Table IDS6. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
- Table IDS7. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS8. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS9. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Self-Employed including Proprietary Directors
- Table IDS10. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly earned incomes assessed under Schedule D
- Table IDS11. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly unearned incomes assessed under Schedule D
- Table IDS12. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E
- Table IDS13. Income Tax 1998-99 Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record).
- Table IDS14. Income Tax 1998-99. Distribution of -  
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Proprietary Directors
- Table IDS15. Income Tax 1998-99 Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS16. Income Tax 1998-99. Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17. Income Tax 1998-99 Distribution of -  
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18. Income Tax 1998-99. Distribution of -  
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by tax band



- Table IDS19. Income Tax computation for 1997-98 and 1998-99.

## INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS 1 to 19 has been collected in the course of the administration of income tax for the income tax year 1998-99.

The tables in this Report are similar to the tables in the 1999 Report.

The tables relate to income assessed in respect of the tax year 1998-99 by reference to tax returns which were processed up to 19 April, 2001. The income taken for the purposes of the tables is in general that of the year 1998-99.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96 per cent were processed at the relevant time.

Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 1998-99 up to 19 April, 2001.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1998-99, representing some 90 per cent of the expected total.

Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have not less than 90 per cent of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent year for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 1998-99.

Employees whose income is not high enough to bring them within the ambit of Pay As You Earn are excluded. The employees in question are those in receipt of remuneration at a rate not exceeding £6 a week (£26 a month) in the case of full time employees or £1 a week (or £4.50 a month) where the employee has other employment.

Income related to part only of a year, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.

The information in the tables covers some 1,148,881 individuals who were effectively liable to income tax for 1998-99 (see Table IDS 17), as compared with a total of just over 1,530,656 individuals included in Table IDS 1. The difference between the two figures is accounted for by individuals who were found to be not liable to tax because of the operation of the personal allowances or exemption limits.

A married couple who has elected or who has been deemed to have elected for joint assessment is counted as one tax unit and their incomes are aggregated in the statistics.

The following are the definitions adopted for use in connection with the compilation of the statistics set out in the tables.

**Gross Income** is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose total income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under Instalment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

## INCOME TAX 1998-99

Table IDS1

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income		Single males						Single females						Married couples - both earning					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	94,348	19.24	138,379,723	2.42	130,758	0.01	93,219	21.39	133,462,979	2.94	67,981	0.01	2,120	0.96	3,474,395	0.05	802	0.00
3,000	4,000	28,767	5.87	101,152,195	1.77	90,983	0.01	23,606	5.42	82,614,861	1.82	49,915	0.01	1,066	0.48	3,704,765	0.05	2,707	0.00
4,000	5,000	28,486	5.81	127,896,084	2.24	2,822,305	0.24	21,181	4.86	95,174,687	2.10	1,880,662	0.23	1,143	0.52	5,161,677	0.07	14,082	0.00
5,000	6,000	23,200	4.73	127,396,937	2.23	7,400,583	0.63	19,918	4.57	109,420,909	2.41	5,366,884	0.64	1,324	0.60	7,314,242	0.10	31,128	0.00
6,000	7,000	21,054	4.29	136,744,223	2.39	11,376,183	0.98	19,822	4.55	128,902,217	2.84	8,571,519	1.03	1,639	0.74	10,672,835	0.14	49,415	0.00
7,000	8,000	21,076	4.30	158,103,342	2.77	16,224,357	1.39	21,036	4.83	157,756,666	3.47	13,098,361	1.57	2,142	0.97	16,112,415	0.22	84,507	0.01
8,000	9,000	20,405	4.16	173,377,175	3.03	20,238,711	1.74	21,643	4.97	183,973,101	4.05	18,445,022	2.21	2,666	1.20	22,718,038	0.30	183,822	0.01
9,000	10,000	20,946	4.27	199,090,524	3.48	25,665,153	2.20	22,319	5.12	212,245,845	4.67	24,037,842	2.88	3,213	1.45	30,585,013	0.41	577,724	0.03
10,000	12,500	50,519	10.30	568,312,532	9.94	81,933,463	7.03	50,987	11.70	572,478,498	12.61	77,538,324	9.31	9,167	4.14	103,483,993	1.38	4,757,611	0.29
12,500	15,000	47,544	9.69	651,826,036	11.41	105,737,262	9.07	42,105	9.66	576,407,209	12.69	89,948,130	10.80	10,444	4.72	144,119,952	1.92	11,439,491	0.69
15,000	17,500	34,611	7.06	560,181,941	9.80	109,045,254	9.35	29,010	6.66	469,719,753	10.34	88,996,305	10.68	12,042	5.44	195,889,207	2.62	19,991,817	1.20
17,500	20,000	27,711	5.65	518,330,539	9.07	116,758,349	10.01	21,058	4.83	393,245,931	8.66	87,425,426	10.49	13,221	5.97	247,954,451	3.31	29,393,625	1.77
20,000	25,000	32,143	6.55	714,189,678	12.50	183,683,849	15.75	25,176	5.78	560,315,814	12.34	143,578,268	17.23	28,903	13.06	651,619,740	8.70	89,295,987	5.37
25,000	30,000	17,330	3.53	472,508,200	8.27	136,072,774	11.67	13,121	3.01	356,775,054	7.86	103,133,194	12.38	30,837	13.93	847,392,989	11.32	131,571,003	7.91
30,000	35,000	9,068	1.85	292,109,130	5.11	90,134,745	7.73	5,492	1.26	176,581,057	3.89	55,011,851	6.60	26,296	11.88	852,085,994	11.38	159,931,732	9.61
35,000	40,000	4,967	1.01	185,080,392	3.24	59,421,741	5.10	2,616	0.60	97,279,767	2.14	31,920,269	3.83	19,564	8.84	731,404,256	9.77	160,280,807	9.63
40,000	50,000	4,246	0.87	187,329,575	3.28	62,326,376	5.34	1,939	0.44	85,328,703	1.88	29,238,123	3.51	25,230	11.40	1,122,387,581	14.99	283,568,352	17.05
50,000	60,000	1,463	0.30	79,387,139	1.39	26,869,488	2.30	611	0.14	33,230,338	0.73	11,821,078	1.42	13,489	6.09	735,020,766	9.81	209,304,088	12.58
60,000	75,000	1,033	0.21	68,285,144	1.19	23,672,707	2.03	339	0.08	22,294,411	0.49	7,895,882	0.95	8,322	3.76	549,654,309	7.34	167,745,783	10.08
75,000	100,000	651	0.13	55,528,802	0.97	19,298,009	1.65	263	0.06	22,524,968	0.50	8,136,732	0.98	4,287	1.94	364,557,550	4.87	115,228,331	6.93
OVER	100,000	915	0.19	199,664,413	3.49	67,325,126	5.77	294	0.07	70,973,550	1.56	27,040,626	3.25	4,255	1.92	843,720,892	11.27	280,104,622	16.84
<b>TOTALS</b>		<b>490,483</b>	<b>100</b>	<b>5,714,873,724</b>	<b>100</b>	<b>1,166,228,176</b>	<b>100</b>	<b>435,755</b>	<b>100</b>	<b>4,540,706,318</b>	<b>100</b>	<b>833,202,394</b>	<b>100</b>	<b>221,370</b>	<b>100</b>	<b>7,489,035,060</b>	<b>100</b>	<b>1,663,557,436</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS1 – continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

Range of gross income		Married couples - one earning						Widowers				Widows							
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	17,922	5.66	23,930,202	0.32	30,337	0.00	779	4.68	1,034,611	0.41	2,380	0.00	1,419	2.86	2,311,832	0.42	1,916	0.00
3,000	4,000	5,289	1.67	18,501,138	0.25	18,918	0.00	376	2.26	1,356,817	0.54	-	0.00	1,396	2.81	5,107,029	0.92	1,215	0.00
4,000	5,000	5,706	1.80	25,763,550	0.35	40,218	0.00	1,189	7.14	5,443,791	2.17	5,729	0.01	6,137	12.37	27,851,953	5.03	52,223	0.06
5,000	6,000	6,445	2.03	35,513,680	0.48	132,829	0.01	1,501	9.01	8,265,858	3.29	146,930	0.30	5,442	10.97	29,773,335	5.37	549,778	0.67
6,000	7,000	8,335	2.63	54,428,722	0.74	214,077	0.01	1,445	8.67	9,310,973	3.70	442,138	0.90	4,756	9.58	30,885,008	5.57	1,523,002	1.85
7,000	8,000	11,577	3.65	87,184,839	1.18	403,133	0.03	943	5.66	7,049,122	2.80	477,106	0.97	4,632	9.33	34,686,956	6.26	2,383,477	2.89
8,000	9,000	14,304	4.52	121,654,769	1.65	961,657	0.07	797	4.78	6,765,509	2.69	562,859	1.14	3,580	7.21	30,346,909	5.48	2,515,682	3.05
9,000	10,000	14,083	4.45	133,865,682	1.81	2,743,601	0.19	796	4.78	7,584,913	3.02	741,251	1.50	3,500	7.05	33,288,705	6.01	3,205,920	3.89
10,000	12,500	29,059	9.17	325,965,496	4.41	16,631,388	1.16	1,766	10.60	19,792,125	7.87	2,218,301	4.50	5,953	12.00	66,102,111	11.93	7,356,851	8.93
12,500	15,000	27,759	8.76	381,229,521	5.16	34,408,423	2.40	1,398	8.39	19,198,698	7.64	2,498,199	5.07	3,734	7.52	51,049,618	9.21	6,465,229	7.84
15,000	17,500	24,232	7.65	393,150,720	5.32	45,507,605	3.17	1,168	7.01	18,969,800	7.55	3,044,840	6.18	2,428	4.89	39,268,416	7.09	5,887,324	7.14
17,500	20,000	22,106	6.98	414,202,476	5.60	55,526,544	3.87	1,002	6.01	18,695,261	7.44	3,429,544	6.96	1,690	3.41	31,618,857	5.71	5,631,250	6.83
20,000	25,000	37,024	11.69	828,423,423	11.21	127,032,890	8.85	1,272	7.64	28,298,211	11.26	6,122,857	12.42	1,997	4.02	44,360,585	8.01	9,332,306	11.32
25,000	30,000	28,760	9.08	787,293,590	10.65	136,974,647	9.55	763	4.58	20,802,366	8.28	5,167,430	10.48	1,065	2.15	29,013,152	5.24	7,190,927	8.72
30,000	35,000	19,373	6.12	625,570,324	8.46	125,984,965	8.78	465	2.79	15,101,688	6.01	4,162,524	8.44	650	1.31	21,006,450	3.79	5,662,106	6.87
35,000	40,000	12,215	3.86	455,995,787	6.17	103,675,638	7.23	302	1.81	11,329,369	4.51	3,237,739	6.57	407	0.82	15,122,388	2.73	4,320,705	5.24
40,000	50,000	13,028	4.11	577,850,576	7.82	145,981,694	10.17	287	1.72	12,811,734	5.10	3,915,209	7.94	355	0.72	15,742,727	2.84	4,709,856	5.71
50,000	60,000	6,026	1.90	328,021,017	4.44	89,512,813	6.24	144	0.86	7,829,284	3.11	2,512,384	5.10	166	0.33	9,016,560	1.63	2,785,877	3.38
60,000	75,000	4,555	1.44	303,223,966	4.10	88,144,553	6.14	97	0.58	6,486,848	2.58	2,062,161	4.18	107	0.22	7,111,382	1.28	2,254,343	2.73
75,000	100,000	3,435	1.08	295,230,938	3.99	90,373,423	6.30	64	0.38	5,502,101	2.19	1,797,403	3.65	93	0.19	8,008,516	1.45	2,655,232	3.22
Over	100,000	5,529	1.75	1,175,436,263	15.90	370,618,580	25.83	105	0.63	19,747,168	7.86	6,759,433	13.71	120	0.24	22,380,467	4.04	7,942,649	9.64
<b>Totals</b>		<b>316,762</b>	<b>100</b>	<b>7,392,436,679</b>	<b>100</b>	<b>1,434,917,933</b>	<b>100</b>	<b>16,659</b>	<b>100</b>	<b>251,376,247</b>	<b>100</b>	<b>49,306,417</b>	<b>100</b>	<b>49,627</b>	<b>100</b>	<b>554,052,956</b>	<b>100</b>	<b>82,427,868</b>	<b>100</b>

## INCOME TAX 1998-99

### Table IDS1 – continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income.

<i>Range of gross income</i>		<i>Totals</i>					
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	209,807	13.71	302,593,742	1.17	234,174	0.00
3,000	4,000	60,500	3.95	212,436,805	0.82	163,738	0.00
4,000	5,000	63,842	4.17	287,291,742	1.11	4,815,219	0.09
5,000	6,000	57,830	3.78	317,684,961	1.22	13,628,132	0.26
6,000	7,000	57,051	3.73	370,943,978	1.43	22,176,334	0.42
7,000	8,000	61,406	4.01	460,893,340	1.78	32,670,941	0.62
8,000	9,000	63,395	4.14	538,835,501	2.08	42,907,753	0.82
9,000	10,000	64,857	4.24	616,660,682	2.38	56,971,491	1.09
10,000	12,500	147,451	9.63	1,656,134,755	6.38	190,435,938	3.64
12,500	15,000	132,984	8.69	1,823,831,034	7.03	250,496,734	4.79
15,000	17,500	103,491	6.76	1,677,179,837	6.46	272,473,145	5.21
17,500	20,000	86,788	5.67	1,624,047,515	6.26	298,164,738	5.70
20,000	25,000	126,515	8.27	2,827,207,451	10.90	559,046,157	10.69
25,000	30,000	91,876	6.00	2,513,785,351	9.69	520,109,975	9.95
30,000	35,000	61,344	4.01	1,982,454,643	7.64	440,887,923	8.43
35,000	40,000	40,071	2.62	1,496,211,959	5.77	362,856,899	6.94
40,000	50,000	45,085	2.95	2,001,450,896	7.71	529,739,610	10.13
50,000	60,000	21,899	1.43	1,192,505,104	4.60	342,805,728	6.56
60,000	75,000	14,453	0.94	957,056,060	3.69	291,775,429	5.58
75,000	100,000	8,793	0.57	751,352,875	2.90	237,489,130	4.54
Over	100,000	11,218	0.73	2,331,922,753	8.99	759,791,036	14.53
<b>Totals</b>		<b>1,530,656</b>	<b>100</b>	<b>25,942,480,984</b>	<b>100</b>	<b>5,229,640,224</b>	<b>100</b>

## INCOME TAX 1998-99

Table IDS2

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of self-employed including proprietary directors.\*

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	£	total	£	total
-	5,000	15,676	25.23	5,295	32.36	916	1.96	7,135	8.23	556	14.95	1,097	14.83	30,675	13.76	74,360,576	1.19	914,752	0.07
5,000	10,000	16,862	27.13	4,207	25.71	2,981	6.39	12,499	14.42	864	23.24	2,045	27.64	39,458	17.70	298,446,376	4.78	14,901,624	1.09
10,000	15,000	11,359	18.28	2,596	15.86	5,779	12.38	15,653	18.05	738	19.85	1,484	20.06	37,609	16.87	466,154,385	7.46	38,465,131	2.80
15,000	20,000	6,701	10.78	1,469	8.98	5,746	12.31	11,368	13.11	435	11.70	931	12.58	26,650	11.95	462,759,038	7.41	56,531,415	4.12
20,000	25,000	3,680	5.92	810	4.95	5,167	11.07	8,565	9.88	329	8.85	562	7.60	19,113	8.57	427,787,819	6.85	63,070,614	4.60
25,000	30,000	2,258	3.63	502	3.07	5,047	10.82	6,861	7.91	188	5.06	327	4.42	15,183	6.81	415,913,863	6.66	68,345,014	4.98
30,000	35,000	1,372	2.21	361	2.21	4,150	8.89	4,774	5.51	121	3.25	212	2.87	10,990	4.93	355,774,562	5.69	65,588,755	4.78
35,000	40,000	973	1.57	259	1.58	2,896	6.21	3,398	3.92	102	2.74	170	2.30	7,798	3.50	291,511,345	4.67	60,439,067	4.41
40,000	50,000	1,103	1.77	292	1.78	4,082	8.75	4,542	5.24	108	2.90	183	2.47	10,310	4.62	459,361,147	7.35	106,553,246	7.77
50,000	60,000	609	0.98	172	1.05	2,466	5.28	2,749	3.17	73	1.96	120	1.62	6,189	2.78	337,997,396	5.41	86,819,154	6.33
60,000	75,000	493	0.79	123	0.75	2,281	4.89	2,569	2.96	67	1.80	79	1.07	5,612	2.52	374,299,194	5.99	103,381,642	7.54
75,000	100,000	379	0.61	124	0.76	2,097	4.49	2,251	2.60	50	1.34	79	1.07	4,980	2.23	428,039,538	6.85	125,554,866	9.15
Over	100,000	679	1.09	154	0.94	3,056	6.55	4,334	5.00	87	2.34	110	1.49	8,420	3.78	1,855,869,961	29.70	581,120,888	42.37
<b>Totals</b>		<b>62,144</b>	<b>100</b>	<b>16,364</b>	<b>100</b>	<b>46,664</b>	<b>100</b>	<b>86,698</b>	<b>100</b>	<b>3,718</b>	<b>100</b>	<b>7,399</b>	<b>100</b>	<b>222,987</b>	<b>100</b>	<b>6,248,275,200</b>	<b>100</b>	<b>1,371,686,168</b>	<b>100</b>

\* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

## INCOME TAX 1998-99

## Table IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples		Married Couples both earning		Widowers one earning		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	6,546	13.96	2,092	19.41	367	1.20	4,147	6.46	233	8.96	361	8.06	13,746	8.62	13,154,515	0.33	25,768	0.00
3,000	4,000	2,327	4.96	598	5.55	191	0.63	889	1.38	77	2.96	148	3.31	4,230	2.65	14,983,194	0.38	22,977	0.00
4,000	5,000	3,261	6.95	761	7.06	235	0.77	1,163	1.81	99	3.81	197	4.40	5,716	3.58	25,840,615	0.65	286,179	0.04
5,000	6,000	3,274	6.98	770	7.14	265	0.87	1,406	2.19	135	5.19	236	5.27	6,086	3.82	33,422,999	0.85	990,323	0.13
6,000	7,000	2,901	6.18	628	5.83	381	1.25	1,715	2.67	116	4.46	224	5.00	5,965	3.74	38,782,907	0.98	1,534,226	0.20
7,000	8,000	2,720	5.80	636	5.90	476	1.56	2,052	3.20	111	4.27	235	5.25	6,230	3.91	46,798,014	1.19	2,143,575	0.28
8,000	9,000	2,503	5.34	499	4.63	628	2.06	2,495	3.89	148	5.69	274	6.12	6,547	4.10	55,666,801	1.41	2,611,385	0.34
9,000	10,000	2,268	4.84	456	4.23	809	2.65	2,789	4.34	130	5.00	293	6.54	6,745	4.23	64,092,757	1.62	3,276,789	0.43
10,000	12,500	4,759	10.15	987	9.16	2,404	7.87	7,055	10.99	319	12.26	521	11.64	16,045	10.06	180,129,586	4.56	11,275,482	1.47
12,500	15,000	3,734	7.96	689	6.39	2,479	8.11	5,877	9.16	236	9.07	371	8.29	13,386	8.39	183,621,026	4.65	15,221,522	1.98
15,000	17,500	2,794	5.96	530	4.92	2,315	7.58	4,701	7.32	156	6.00	318	7.10	10,814	6.78	175,269,552	4.44	18,090,740	2.35
17,500	20,000	2,114	4.51	386	3.58	2,058	6.74	3,909	6.09	153	5.88	267	5.96	8,887	5.57	166,124,860	4.21	19,800,198	2.57
20,000	25,000	2,623	5.59	520	4.82	3,479	11.39	6,110	9.52	224	8.61	331	7.39	13,287	8.33	296,688,507	7.52	40,379,883	5.25
25,000	30,000	1,522	3.24	304	2.82	2,972	9.73	4,449	6.93	117	4.50	175	3.91	9,539	5.98	261,066,573	6.62	39,356,911	5.12
30,000	35,000	957	2.04	217	2.01	2,413	7.90	3,205	4.99	80	3.08	118	2.64	6,990	4.38	226,189,412	5.73	38,130,110	4.96
35,000	40,000	599	1.28	151	1.40	1,615	5.29	2,248	3.50	70	2.69	100	2.23	4,783	3.00	178,587,021	4.53	33,392,982	4.34
40,000	50,000	685	1.46	181	1.68	2,114	6.92	2,864	4.46	58	2.23	104	2.32	6,006	3.77	267,151,727	6.77	55,863,918	7.26
50,000	60,000	385	0.82	111	1.03	1,282	4.20	1,702	2.65	35	1.35	68	1.52	3,583	2.25	195,725,550	4.96	45,903,662	5.97
60,000	75,000	294	0.63	87	0.81	1,218	3.99	1,557	2.43	31	1.19	37	0.83	3,224	2.02	215,082,014	5.45	55,292,370	7.19
75,000	100,000	225	0.48	77	0.71	1,119	3.66	1,291	2.01	26	1.00	40	0.89	2,778	1.74	238,684,831	6.05	65,509,424	8.52
Over	100,000	414	0.88	99	0.92	1,731	5.67	2,565	4.00	47	1.81	59	1.32	4,915	3.08	1,069,083,003	27.09	319,842,641	41.59
<b>Totals</b>		<b>46,905</b>	<b>100</b>	<b>10,779</b>	<b>100</b>	<b>30,551</b>	<b>100</b>	<b>64,189</b>	<b>100</b>	<b>2,601</b>	<b>100</b>	<b>4,477</b>	<b>100</b>	<b>159,502</b>	<b>100</b>	<b>3,946,145,464</b>	<b>100</b>	<b>768,951,065</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS4**

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

<i>Range of gross income</i>		<i>Single females</i>		<i>Married Couples</i>		<i>Married Couples both earning</i>		<i>Widowers one earning</i>		<i>Widows</i>		<i>Totals</i>							
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	903	23.06	438	24.00	38	2.96	399	7.87	42	6.80	107	4.67	1,927	12.85	3,022,133	0.98	203,478	0.35
3,000	4,000	361	9.22	178	9.75	11	0.86	151	2.98	33	5.34	100	4.37	834	5.56	2,941,496	0.96	139,894	0.24
4,000	5,000	364	9.30	183	10.03	25	1.95	147	2.90	50	8.09	139	6.07	908	6.05	4,101,787	1.34	162,225	0.28
5,000	6,000	337	8.61	133	7.29	30	2.34	182	3.59	43	6.96	148	6.47	873	5.82	4,786,621	1.56	210,346	0.36
6,000	7,000	261	6.66	93	5.10	20	1.56	193	3.81	29	4.69	134	5.85	730	4.87	4,735,826	1.54	264,358	0.46
7,000	8,000	216	5.52	82	4.49	31	2.42	215	4.24	38	6.15	120	5.24	702	4.68	5,277,285	1.72	316,786	0.55
8,000	9,000	157	4.01	89	4.88	42	3.28	203	4.00	35	5.66	124	5.42	650	4.33	5,533,550	1.80	371,958	0.64
9,000	10,000	137	3.50	63	3.45	36	2.81	229	4.52	23	3.72	131	5.72	619	4.13	5,889,047	1.92	407,408	0.71
10,000	12,500	296	7.56	127	6.96	86	6.71	478	9.43	66	10.68	268	11.71	1,321	8.81	14,759,241	4.81	1,226,277	2.12
12,500	15,000	199	5.08	109	5.97	85	6.63	351	6.92	45	7.28	202	8.82	991	6.61	13,617,951	4.43	1,420,905	2.46
15,000	17,500	154	3.93	76	4.16	74	5.77	307	6.06	36	5.83	134	5.85	781	5.21	12,657,808	4.12	1,534,732	2.66
17,500	20,000	84	2.15	40	2.19	75	5.85	294	5.80	25	4.05	115	5.02	633	4.22	11,895,083	3.87	1,636,673	2.83
20,000	25,000	134	3.42	52	2.85	185	14.43	498	9.82	41	6.63	175	7.65	1,085	7.23	24,233,544	7.89	3,722,776	6.44
25,000	30,000	77	1.97	38	2.08	137	10.69	334	6.59	24	3.88	112	4.89	722	4.81	19,701,691	6.42	3,416,622	5.91
30,000	35,000	41	1.05	25	1.37	83	6.47	190	3.75	16	2.59	68	2.97	423	2.82	13,666,788	4.45	2,561,186	4.43
35,000	40,000	30	0.77	25	1.37	53	4.13	168	3.31	12	1.94	48	2.10	336	2.24	12,545,018	4.09	2,621,567	4.54
40,000	50,000	53	1.35	20	1.10	72	5.62	215	4.24	15	2.43	44	1.92	419	2.79	18,668,711	6.08	4,170,446	7.22
50,000	60,000	34	0.87	13	0.71	39	3.04	131	2.58	15	2.43	35	1.53	267	1.78	14,573,076	4.75	3,753,301	6.50
60,000	75,000	22	0.56	13	0.71	55	4.29	122	2.41	13	2.10	28	1.22	253	1.69	16,759,353	5.46	4,192,567	7.26
75,000	100,000	24	0.61	13	0.71	33	2.57	98	1.93	9	1.46	26	1.14	203	1.35	17,370,548	5.66	4,419,126	7.65
Over	100,000	32	0.82	15	0.82	72	5.62	164	3.24	8	1.29	31	1.35	322	2.15	80,326,797	26.16	21,025,329	36.39
<b>Totals</b>		<b>3,916</b>	<b>100</b>	<b>1,825</b>	<b>100</b>	<b>1,282</b>	<b>100</b>	<b>5,069</b>	<b>100</b>	<b>618</b>	<b>100</b>	<b>2,289</b>	<b>100</b>	<b>14,999</b>	<b>100</b>	<b>307,063,354</b>	<b>100</b>	<b>57,777,960</b>	<b>100</b>



## INCOME TAX 1998-99

## Table IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income		Single females		Married Couples		Married Couples both earning		Widowers one earning		Widows		Totals		Income		Tax			
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	86,899	19.76	90,689	21.43	1,715	0.90	13,376	5.40	504	3.75	951	2.22	194,134	14.32	286,417,094	1.32	4,928	0.00
3,000	4,000	26,079	5.93	22,830	5.40	864	0.46	4,249	1.72	266	1.98	1,148	2.68	55,436	4.09	194,512,115	0.90	867	0.00
4,000	5,000	24,861	5.65	20,237	4.78	883	0.47	4,396	1.78	1,040	7.74	5,801	13.53	57,218	4.22	257,349,340	1.19	4,366,815	0.10
5,000	6,000	19,589	4.46	19,015	4.49	1,029	0.54	4,857	1.96	1,323	9.84	5,058	11.80	50,871	3.75	279,475,341	1.29	12,427,463	0.28
6,000	7,000	17,892	4.07	19,101	4.51	1,238	0.65	6,427	2.60	1,300	9.67	4,398	10.26	50,356	3.71	327,425,245	1.51	20,377,750	0.46
7,000	8,000	18,140	4.13	20,318	4.80	1,635	0.86	9,310	3.76	794	5.91	4,277	9.98	54,474	4.02	408,818,041	1.88	30,210,580	0.69
8,000	9,000	17,745	4.04	21,055	4.98	1,996	1.05	11,606	4.69	614	4.57	3,182	7.42	56,198	4.14	477,635,150	2.20	39,924,410	0.91
9,000	10,000	18,541	4.22	21,800	5.15	2,368	1.25	11,065	4.47	643	4.78	3,076	7.18	57,493	4.24	546,678,878	2.52	53,287,294	1.21
10,000	12,500	45,464	10.34	49,873	11.79	6,677	3.52	21,526	8.70	1,381	10.28	5,164	12.05	130,085	9.59	1,461,245,928	6.74	177,934,179	4.04
12,500	15,000	43,611	9.92	41,307	9.76	7,880	4.16	21,531	8.70	1,117	8.31	3,161	7.38	118,607	8.75	1,626,592,057	7.50	233,854,307	5.31
15,000	17,500	31,663	7.20	28,404	6.71	9,653	5.09	19,224	7.77	976	7.26	1,976	4.61	91,896	6.78	1,489,252,477	6.87	252,847,673	5.74
17,500	20,000	25,513	5.80	20,632	4.88	11,088	5.85	17,903	7.23	824	6.13	1,308	3.05	77,268	5.70	1,446,027,572	6.67	276,727,867	6.29
20,000	25,000	29,386	6.68	24,604	5.81	25,239	13.32	30,416	12.29	1,007	7.49	1,491	3.48	112,143	8.27	2,506,285,400	11.56	514,943,498	11.70
25,000	30,000	15,731	3.58	12,779	3.02	27,728	14.63	23,977	9.69	622	4.63	778	1.82	81,615	6.02	2,233,017,087	10.30	477,336,442	10.84
30,000	35,000	8,070	1.84	5,250	1.24	23,800	12.56	15,978	6.46	369	2.75	464	1.08	53,931	3.98	1,742,598,443	8.03	400,196,627	9.09
35,000	40,000	4,338	0.99	2,440	0.58	17,896	9.44	9,799	3.96	220	1.64	259	0.60	34,952	2.58	1,305,079,920	6.02	326,842,350	7.42
40,000	50,000	3,508	0.80	1,738	0.41	23,044	12.16	9,949	4.02	214	1.59	207	0.48	38,660	2.85	1,715,630,458	7.91	469,705,246	10.67
50,000	60,000	1,044	0.24	487	0.12	12,168	6.42	4,193	1.69	94	0.70	63	0.15	18,049	1.33	982,206,478	4.53	293,148,765	6.66
60,000	75,000	717	0.16	239	0.06	7,049	3.72	2,876	1.16	53	0.39	42	0.10	10,976	0.81	725,214,693	3.34	232,290,492	5.28
75,000	100,000	402	0.09	173	0.04	3,135	1.65	2,046	0.83	29	0.22	27	0.06	5,812	0.43	495,297,496	2.28	167,560,580	3.81
Over	100,000	469	0.11	180	0.04	2,452	1.29	2,800	1.13	50	0.37	30	0.07	5,981	0.44	1,182,512,953	5.45	418,923,066	9.51
<b>Totals</b>		<b>439,662</b>	<b>100</b>	<b>423,151</b>	<b>100</b>	<b>189,537</b>	<b>100</b>	<b>247,504</b>	<b>100</b>	<b>13,440</b>	<b>100</b>	<b>42,861</b>	<b>100</b>	<b>1,356,155</b>	<b>100</b>	<b>21,689,272,166</b>	<b>100</b>	<b>4,402,911,199</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E  
(excluding proprietary directors on the Schedule E record).

<i>Range of gross income</i>		<i>Single males</i>		<i>Single females</i>		<i>Married Couples</i>		<i>Married Couples both earning</i>		<i>Widowers one earning</i>		<i>Widows</i>		<i>Totals</i>		<i>Income</i>		<i>Tax</i>	
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	86,190	20.12	90,218	21.51	1,689	0.97	13,278	5.77	498	3.85	942	2.23	192,815	14.74	283,993,437	1.44	2,900	0.00
3,000	4,000	25,435	5.94	22,497	5.36	856	0.49	4,180	1.82	261	2.02	1,137	2.69	54,366	4.16	190,698,289	0.97	867	0.00
4,000	5,000	24,300	5.67	19,996	4.77	868	0.50	4,324	1.88	1,029	7.95	5,776	13.68	56,293	4.30	253,269,987	1.29	4,294,612	0.11
5,000	6,000	19,203	4.48	18,849	4.49	1,005	0.58	4,732	2.06	1,315	10.16	5,028	11.91	50,132	3.83	275,391,772	1.40	12,195,486	0.32
6,000	7,000	17,507	4.09	18,955	4.52	1,194	0.68	6,305	2.74	1,288	9.95	4,375	10.36	49,624	3.79	322,654,092	1.64	20,037,749	0.52
7,000	8,000	17,739	4.14	20,170	4.81	1,582	0.91	9,118	3.96	785	6.07	4,253	10.07	53,647	4.10	402,562,604	2.04	29,698,558	0.77
8,000	9,000	17,356	4.05	20,913	4.99	1,940	1.11	11,351	4.93	601	4.64	3,162	7.49	55,323	4.23	470,175,009	2.39	39,289,200	1.02
9,000	10,000	18,014	4.21	21,644	5.16	2,282	1.31	10,739	4.67	629	4.86	3,047	7.22	56,355	4.31	535,788,609	2.72	52,232,034	1.35
10,000	12,500	44,408	10.37	49,533	11.81	6,356	3.64	20,660	8.98	1,347	10.41	5,101	12.08	127,405	9.74	1,431,061,288	7.27	174,604,467	4.53
12,500	15,000	42,296	9.87	40,963	9.77	7,476	4.28	20,505	8.91	1,079	8.34	3,102	7.35	115,421	8.83	1,582,750,116	8.04	227,863,074	5.91
15,000	17,500	30,815	7.19	28,154	6.71	9,088	5.20	18,155	7.89	938	7.25	1,928	4.57	89,078	6.81	1,443,522,948	7.33	245,896,594	6.37
17,500	20,000	24,806	5.79	20,445	4.87	10,429	5.97	16,815	7.31	797	6.16	1,259	2.98	74,551	5.70	1,394,945,366	7.08	268,209,874	6.95
20,000	25,000	28,463	6.64	24,366	5.81	23,736	13.59	28,459	12.37	943	7.29	1,435	3.40	107,402	8.21	2,399,419,632	12.18	495,975,543	12.86
25,000	30,000	15,072	3.52	12,619	3.01	25,790	14.76	21,899	9.52	575	4.44	738	1.75	76,693	5.86	2,097,871,488	10.65	451,764,961	11.71
30,000	35,000	7,696	1.80	5,131	1.22	22,146	12.68	14,599	6.35	344	2.66	438	1.04	50,354	3.85	1,626,680,081	8.26	375,299,168	9.73
35,000	40,000	3,994	0.93	2,357	0.56	16,668	9.54	8,817	3.83	200	1.55	237	0.56	32,273	2.47	1,204,700,614	6.12	302,417,832	7.84
40,000	50,000	3,143	0.73	1,647	0.39	21,148	12.10	8,486	3.69	179	1.38	172	0.41	34,775	2.66	1,542,089,749	7.83	423,186,364	10.97
50,000	60,000	854	0.20	439	0.10	11,023	6.31	3,277	1.42	71	0.55	46	0.11	15,710	1.20	854,507,708	4.34	255,986,574	6.64
60,000	75,000	540	0.13	216	0.05	6,041	3.46	1,986	0.86	30	0.23	28	0.07	8,841	0.68	582,756,866	2.96	188,393,787	4.88
75,000	100,000	272	0.06	139	0.03	2,190	1.25	1,184	0.51	14	0.11	14	0.03	3,813	0.29	323,313,337	1.64	111,934,264	2.90
Over	100,000	236	0.06	140	0.03	1,199	0.69	1,195	0.52	18	0.14	10	0.02	2,798	0.21	476,052,792	2.42	178,670,148	4.63
<b>Totals</b>		<b>428,339</b>	<b>100</b>	<b>419,391</b>	<b>100</b>	<b>174,706</b>	<b>100</b>	<b>230,064</b>	<b>100</b>	<b>12,941</b>	<b>100</b>	<b>42,228</b>	<b>100</b>	<b>1,307,669</b>	<b>100</b>	<b>19,694,205,784</b>	<b>100</b>	<b>3,857,954,056</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS7

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of proprietary directors.

Range of gross income		Single females		Married Couples		Married Couples both earning		Widowers one earning		Widows		Totals		Income		Tax			
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	£	total	£	total
-	3,000	912	6.75	518	12.44	42	0.24	351	1.53	22	3.22	19	2.22	1,864	3.12	2,757,524	0.10	4,011	0.00
3,000	4,000	699	5.17	343	8.24	12	0.07	101	0.44	6	0.88	14	1.64	1,175	1.96	4,181,926	0.15	1,765	0.00
4,000	5,000	633	4.68	263	6.32	28	0.16	113	0.49	12	1.75	29	3.39	1,078	1.80	4,776,163	0.17	80,991	0.01
5,000	6,000	446	3.30	180	4.32	41	0.23	177	0.77	10	1.46	36	4.21	890	1.49	4,921,939	0.18	255,903	0.04
6,000	7,000	474	3.51	157	3.77	59	0.33	188	0.82	17	2.49	28	3.27	923	1.54	6,013,276	0.22	388,314	0.05
7,000	8,000	473	3.50	160	3.84	72	0.41	253	1.11	14	2.05	35	4.09	1,007	1.68	7,613,081	0.28	575,390	0.08
8,000	9,000	448	3.31	160	3.84	85	0.48	343	1.50	23	3.36	28	3.27	1,087	1.82	9,262,911	0.34	716,839	0.10
9,000	10,000	602	4.45	176	4.23	118	0.67	419	1.83	14	2.05	40	4.68	1,369	2.29	13,086,618	0.48	1,163,530	0.16
10,000	12,500	1,237	9.15	365	8.77	402	2.27	1,118	4.89	47	6.87	77	9.01	3,246	5.43	36,560,874	1.34	3,747,301	0.51
12,500	15,000	1,500	11.10	365	8.77	502	2.83	1,272	5.56	49	7.16	79	9.24	3,767	6.30	51,834,565	1.90	6,695,645	0.92
15,000	17,500	1,001	7.41	276	6.63	668	3.77	1,291	5.65	51	7.46	67	7.84	3,354	5.61	54,424,504	1.99	7,927,672	1.09
17,500	20,000	822	6.08	201	4.83	763	4.30	1,343	5.87	32	4.68	61	7.13	3,222	5.39	60,540,563	2.21	9,601,181	1.32
20,000	25,000	1,142	8.45	260	6.25	1,729	9.75	2,381	10.41	74	10.82	74	8.65	5,660	9.46	127,409,799	4.66	21,884,475	3.00
25,000	30,000	789	5.84	183	4.40	2,154	12.15	2,499	10.93	64	9.36	53	6.20	5,742	9.60	157,665,080	5.77	29,116,101	3.99
30,000	35,000	458	3.39	142	3.41	1,865	10.52	1,716	7.50	37	5.41	35	4.09	4,253	7.11	137,842,338	5.04	28,701,880	3.94
35,000	40,000	409	3.03	97	2.33	1,408	7.94	1,258	5.50	30	4.39	30	3.51	3,232	5.40	121,040,366	4.43	28,237,270	3.87
40,000	50,000	461	3.41	111	2.67	2,163	12.20	1,911	8.36	43	6.29	47	5.50	4,736	7.92	211,497,575	7.74	54,481,119	7.47
50,000	60,000	249	1.84	59	1.42	1,365	7.70	1,230	5.38	32	4.68	26	3.04	2,961	4.95	161,771,911	5.92	44,899,360	6.16
60,000	75,000	226	1.67	35	0.84	1,261	7.11	1,239	5.42	33	4.82	18	2.11	2,812	4.70	187,889,886	6.87	55,425,744	7.60
75,000	100,000	174	1.29	43	1.03	1,205	6.80	1,169	5.11	25	3.65	22	2.57	2,638	4.41	226,966,730	8.30	69,764,399	9.57
Over	100,000	360	2.66	69	1.66	1,785	10.07	2,497	10.92	49	7.16	37	4.33	4,797	8.02	1,145,662,740	41.91	365,206,907	50.11
<b>Totals</b>		<b>13,515</b>	<b>100</b>	<b>4,163</b>	<b>100</b>	<b>17,727</b>	<b>100</b>	<b>22,869</b>	<b>100</b>	<b>684</b>	<b>100</b>	<b>855</b>	<b>100</b>	<b>59,813</b>	<b>100</b>	<b>2,733,720,369</b>	<b>100</b>	<b>728,875,797</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS8

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income		Single males						Single females				Married couples - both earning							
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	97,879	19.96	140,831,503	2.55	157,559	0.01	94,989	21.80	133,771,286	2.99	78,273	0.01	2,661	1.20	4,024,916	0.06	3,083	0.00
3,000	4,000	30,444	6.21	107,116,019	1.94	87,577	0.01	24,034	5.52	84,115,002	1.88	53,127	0.01	1,220	0.55	4,256,503	0.06	5,649	0.00
4,000	5,000	29,512	6.02	132,248,249	2.40	3,341,611	0.29	20,901	4.80	93,861,143	2.10	2,071,105	0.25	1,347	0.61	6,072,967	0.09	26,395	0.00
5,000	6,000	23,456	4.78	128,801,630	2.34	8,359,990	0.72	19,738	4.53	108,467,061	2.42	5,602,430	0.67	1,648	0.74	9,114,769	0.13	57,341	0.00
6,000	7,000	21,256	4.33	138,068,015	2.50	12,540,073	1.08	19,964	4.58	129,898,274	2.90	8,946,231	1.07	2,119	0.96	13,807,851	0.19	104,293	0.01
7,000	8,000	20,992	4.28	157,473,320	2.86	17,289,132	1.48	21,005	4.82	157,590,525	3.52	13,410,253	1.61	2,768	1.25	20,861,785	0.29	105,759	0.01
8,000	9,000	20,311	4.14	172,538,854	3.13	21,352,123	1.83	21,643	4.97	183,986,498	4.11	18,814,923	2.26	3,064	1.38	26,087,729	0.37	291,943	0.02
9,000	10,000	20,827	4.25	197,852,476	3.59	26,713,977	2.29	22,374	5.13	212,707,638	4.75	24,492,908	2.94	3,731	1.69	35,495,859	0.50	873,441	0.05
10,000	12,500	50,197	10.23	564,585,236	10.24	84,632,074	7.26	50,953	11.69	572,095,029	12.78	78,520,332	9.42	10,129	4.58	114,257,496	1.61	6,409,902	0.39
12,500	15,000	47,249	9.63	647,474,404	11.74	108,710,675	9.32	41,997	9.64	574,894,540	12.84	90,907,784	10.91	11,186	5.05	154,211,272	2.17	14,383,833	0.86
15,000	17,500	33,700	6.87	545,483,467	9.89	110,576,888	9.48	29,022	6.66	469,880,647	10.49	90,735,454	10.89	12,313	5.56	200,128,518	2.82	22,945,693	1.38
17,500	20,000	26,935	5.49	503,714,463	9.14	117,897,097	10.11	20,873	4.79	389,755,109	8.70	88,376,933	10.61	13,404	6.06	251,375,771	3.54	32,582,734	1.96
20,000	25,000	30,822	6.28	684,734,887	12.42	183,582,495	15.74	24,780	5.69	551,390,632	12.31	144,295,815	17.32	29,397	13.28	662,793,529	9.32	96,517,244	5.80
25,000	30,000	16,450	3.35	448,393,262	8.13	134,764,135	11.56	12,518	2.87	340,148,552	7.60	100,306,399	12.04	31,069	14.03	853,147,248	12.00	139,973,765	8.41
30,000	35,000	8,446	1.72	272,068,475	4.93	87,731,356	7.52	5,268	1.21	169,351,083	3.78	53,938,893	6.47	25,246	11.40	817,500,224	11.50	163,528,161	9.83
35,000	40,000	4,613	0.94	171,828,192	3.12	57,755,980	4.95	2,477	0.57	92,130,762	2.06	30,946,846	3.71	18,624	8.41	696,255,773	9.80	161,686,796	9.72
40,000	50,000	3,884	0.79	171,070,396	3.10	60,329,110	5.17	1,837	0.42	80,858,922	1.81	28,441,372	3.41	23,746	10.73	1,056,214,981	14.86	280,835,645	16.88
50,000	60,000	1,312	0.27	71,235,886	1.29	26,008,073	2.23	583	0.13	31,779,425	0.71	11,635,611	1.40	12,736	5.75	693,713,461	9.76	206,805,855	12.43
60,000	75,000	918	0.19	60,780,738	1.10	22,890,394	1.96	307	0.07	20,242,224	0.45	7,694,671	0.92	7,646	3.45	504,681,950	7.10	162,809,794	9.79
75,000	100,000	566	0.12	48,510,984	0.88	19,040,819	1.63	232	0.05	19,810,199	0.44	7,738,963	0.93	3,828	1.73	325,137,503	4.57	112,000,958	6.73
Over	100,000	714	0.15	148,411,399	2.69	62,467,038	5.36	260	0.06	60,902,001	1.36	26,194,071	3.14	3,488	1.58	658,663,759	9.27	261,609,152	15.73
<b>Totals</b>		<b>490,483</b>	<b>100</b>	<b>5,513,221,855</b>	<b>100</b>	<b>1,166,228,176</b>	<b>100</b>	<b>435,755</b>	<b>100</b>	<b>4,477,636,552</b>	<b>100</b>	<b>833,202,394</b>	<b>100</b>	<b>221,370</b>	<b>100</b>	<b>7,107,803,864</b>	<b>100</b>	<b>1,663,557,436</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS8 - continued**

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

Range of total income		Married couples - one earning						Widowers						Widows					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	19,760	6.24	25,139,495	0.37	36,535	0.00	928	5.57	1,163,931	0.49	6,169	0.01	1,846	3.72	2,614,078	0.49	2,231	0.00
3,000	4,000	5,794	1.83	20,279,211	0.30	23,573	0.00	451	2.71	1,623,742	0.68	-	0.00	1,515	3.05	5,529,833	1.03	900	0.00
4,000	5,000	6,216	1.96	28,049,381	0.41	42,152	0.00	1,254	7.53	5,730,885	2.40	8,467	0.02	6,317	12.73	28,649,278	5.33	58,862	0.07
5,000	6,000	7,124	2.25	39,282,642	0.57	146,837	0.01	1,547	9.29	8,517,707	3.56	164,874	0.33	5,471	11.02	29,934,352	5.57	577,946	0.70
6,000	7,000	9,678	3.06	63,185,117	0.92	242,170	0.02	1,466	8.80	9,448,522	3.95	476,596	0.97	4,732	9.54	30,716,478	5.71	1,567,052	1.90
7,000	8,000	13,062	4.12	98,317,019	1.44	450,547	0.03	940	5.64	7,031,464	2.94	510,140	1.03	4,610	9.29	34,520,303	6.42	2,454,898	2.98
8,000	9,000	15,573	4.92	132,379,543	1.93	1,156,609	0.08	784	4.71	6,657,633	2.78	596,579	1.21	3,550	7.15	30,098,977	5.60	2,562,283	3.11
9,000	10,000	15,142	4.78	143,904,425	2.10	3,384,923	0.24	807	4.84	7,681,791	3.21	786,215	1.59	3,422	6.90	32,542,175	6.05	3,261,076	3.96
10,000	12,500	29,558	9.33	331,207,428	4.84	19,980,553	1.39	1,706	10.24	19,122,125	7.99	2,309,226	4.68	5,851	11.79	64,919,883	12.07	7,454,908	9.04
12,500	15,000	27,197	8.59	373,404,340	5.45	38,572,293	2.69	1,366	8.20	18,741,228	7.83	2,582,082	5.24	3,681	7.42	50,342,170	9.36	6,704,123	8.13
15,000	17,500	23,814	7.52	386,352,106	5.64	49,533,940	3.45	1,149	6.90	18,652,224	7.80	3,126,825	6.34	2,387	4.81	38,591,724	7.18	6,073,541	7.37
17,500	20,000	21,627	6.83	405,165,840	5.92	58,871,700	4.10	995	5.97	18,591,512	7.77	3,648,798	7.40	1,584	3.19	29,630,813	5.51	5,596,819	6.79
20,000	25,000	36,029	11.37	806,303,319	11.78	132,025,117	9.20	1,193	7.16	26,470,393	11.06	6,086,386	12.34	1,881	3.79	41,760,920	7.77	9,354,217	11.35
25,000	30,000	28,174	8.89	770,531,923	11.26	142,196,172	9.91	730	4.38	19,923,188	8.33	5,262,853	10.67	1,006	2.03	27,413,270	5.10	7,126,063	8.65
30,000	35,000	17,994	5.68	580,800,684	8.48	126,145,318	8.79	439	2.64	14,256,351	5.96	4,146,052	8.41	631	1.27	20,371,611	3.79	5,739,739	6.96
35,000	40,000	11,288	3.56	421,354,331	6.15	104,049,510	7.25	274	1.64	10,254,644	4.29	3,099,272	6.29	369	0.74	13,726,319	2.55	4,131,881	5.01
40,000	50,000	11,836	3.74	525,505,402	7.68	145,124,791	10.11	273	1.64	12,167,873	5.09	3,935,421	7.98	341	0.69	15,143,983	2.82	4,754,356	5.77
50,000	60,000	5,369	1.69	292,118,845	4.27	88,435,071	6.16	127	0.76	6,879,855	2.88	2,367,268	4.80	146	0.29	7,924,627	1.47	2,596,706	3.15
60,000	75,000	4,024	1.27	268,030,902	3.92	87,030,080	6.07	87	0.52	5,803,480	2.43	2,030,516	4.12	98	0.20	6,505,331	1.21	2,264,113	2.75
75,000	100,000	3,013	0.95	259,105,264	3.78	90,435,703	6.30	55	0.33	4,783,014	2.00	1,813,815	3.68	83	0.17	7,195,928	1.34	2,516,454	3.05
Over	100,000	4,490	1.42	875,632,298	12.79	347,034,339	24.18	88	0.53	15,777,921	6.59	6,348,863	12.88	106	0.21	19,623,402	3.65	7,629,700	9.26
<b>Totals</b>		<b>316,762</b>	<b>100</b>	<b>6,846,049,515</b>	<b>100</b>	<b>1,434,917,933</b>	<b>100</b>	<b>16,659</b>	<b>100</b>	<b>239,279,483</b>	<b>100</b>	<b>49,306,417</b>	<b>100</b>	<b>49,627</b>	<b>100</b>	<b>537,755,455</b>	<b>100</b>	<b>82,427,868</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS8 - continued

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income.

<i>Range of total income</i>		<i>Totals</i>					
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	218,063	14.25	307,545,209	1.24	283,850	0.01
3,000	4,000	63,458	4.15	222,920,310	0.90	170,826	0.00
4,000	5,000	65,547	4.28	294,611,903	1.19	5,548,592	0.11
5,000	6,000	58,984	3.85	324,118,161	1.31	14,909,418	0.29
6,000	7,000	59,215	3.87	385,124,257	1.56	23,876,415	0.46
7,000	8,000	63,377	4.14	475,794,416	1.92	34,220,729	0.65
8,000	9,000	64,925	4.24	551,749,234	2.23	44,774,460	0.86
9,000	10,000	66,303	4.33	630,184,364	2.55	59,512,540	1.14
10,000	12,500	148,394	9.69	1,666,187,197	6.74	199,306,995	3.81
12,500	15,000	132,676	8.67	1,819,067,954	7.36	261,860,790	5.01
15,000	17,500	102,385	6.69	1,659,088,686	6.71	282,992,341	5.41
17,500	20,000	85,418	5.58	1,598,233,508	6.46	306,974,081	5.87
20,000	25,000	124,102	8.11	2,773,453,680	11.22	571,861,274	10.94
25,000	30,000	89,947	5.88	2,459,557,443	9.95	529,629,387	10.13
30,000	35,000	58,024	3.79	1,874,348,428	7.58	441,229,519	8.44
35,000	40,000	37,645	2.46	1,405,550,021	5.69	361,670,285	6.92
40,000	50,000	41,917	2.74	1,860,961,557	7.53	523,420,695	10.01
50,000	60,000	20,273	1.32	1,103,652,099	4.46	337,848,584	6.46
60,000	75,000	13,080	0.85	866,044,625	3.50	284,719,568	5.44
75,000	100,000	7,777	0.51	664,542,892	2.69	233,546,712	4.47
Over	100,000	9,146	0.60	1,779,010,780	7.20	711,283,163	13.60
<b>Totals</b>		<b>1,530,656</b>	<b>100</b>	<b>24,721,746,724</b>	<b>100</b>	<b>5,229,640,224</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.\*

Range of total income		Single males		Single females		Married Couples		Married Couples both earning		Widowers one earning		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	5,000	20,655	33.24	5,883	35.95	1,449	3.11	9,309	10.74	709	19.07	1,313	17.75	39,318	17.63	94,847,561	1.78	1,366,879	0.10
5,000	10,000	16,928	27.24	4,115	25.15	4,512	9.67	17,297	19.95	952	25.61	2,141	28.94	45,945	20.60	348,248,189	6.55	20,578,845	1.50
10,000	15,000	10,304	16.58	2,520	15.40	6,748	14.46	15,734	18.15	689	18.53	1,462	19.76	37,457	16.80	461,472,975	8.68	50,650,043	3.69
15,000	20,000	5,352	8.61	1,359	8.30	5,767	12.36	10,436	12.04	428	11.51	846	11.43	24,188	10.85	419,651,637	7.89	66,440,516	4.84
20,000	25,000	2,798	4.50	745	4.55	5,241	11.23	7,745	8.93	270	7.26	480	6.49	17,279	7.75	387,050,108	7.28	69,732,880	5.08
25,000	30,000	1,709	2.75	452	2.76	4,990	10.69	6,397	7.38	165	4.44	288	3.89	14,001	6.28	382,800,386	7.20	74,973,077	5.47
30,000	35,000	1,067	1.72	323	1.97	3,595	7.70	3,844	4.43	100	2.69	201	2.72	9,130	4.09	295,346,045	5.55	67,482,428	4.92
35,000	40,000	773	1.24	218	1.33	2,519	5.40	2,714	3.13	79	2.12	150	2.03	6,453	2.89	241,165,879	4.53	61,495,238	4.48
40,000	50,000	865	1.39	267	1.63	3,511	7.52	3,656	4.22	97	2.61	176	2.38	8,572	3.84	382,115,997	7.18	107,391,855	7.83
50,000	60,000	495	0.80	158	0.97	2,189	4.69	2,215	2.55	59	1.59	104	1.41	5,220	2.34	284,988,468	5.36	86,839,074	6.33
60,000	75,000	396	0.64	103	0.63	1,996	4.28	2,121	2.45	58	1.56	73	0.99	4,747	2.13	316,837,324	5.96	102,986,619	7.51
75,000	100,000	306	0.49	96	0.59	1,769	3.79	1,848	2.13	41	1.10	69	0.93	4,129	1.85	355,100,724	6.68	123,310,062	8.99
Over	100,000	496	0.80	125	0.76	2,378	5.10	3,382	3.90	71	1.91	96	1.30	6,548	2.94	1,349,653,942	25.37	538,438,652	39.25
<b>Totals</b>		<b>62,144</b>	<b>100</b>	<b>16,364</b>	<b>100</b>	<b>46,664</b>	<b>100</b>	<b>86,698</b>	<b>100</b>	<b>3,718</b>	<b>100</b>	<b>7,399</b>	<b>100</b>	<b>222,987</b>	<b>100</b>	<b>5,319,279,235</b>	<b>100</b>	<b>1,371,686,168</b>	<b>100</b>

\* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

## INCOME TAX 1998-99

## Table IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income		Single males				Married Couples both earning				Married Couples one earning				Widowers				Widows				Totals		
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of			
£	£	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	£	total	£	total			
-	3,000	8,515	18.15	2,352	21.82	609	1.99	5,282	8.23	295	11.34	431	9.63	17,484	10.96	16,742,081	0.52	43,737	0.01					
3,000	4,000	3,644	7.77	727	6.74	292	0.96	1,190	1.85	110	4.23	182	4.07	6,145	3.85	21,795,499	0.68	27,338	0.00					
4,000	5,000	4,603	9.81	862	8.00	344	1.13	1,557	2.43	134	5.15	268	5.99	7,768	4.87	34,881,902	1.08	675,130	0.09					
5,000	6,000	3,623	7.72	747	6.93	431	1.41	1,849	2.88	159	6.11	275	6.14	7,084	4.44	38,949,647	1.21	1,829,115	0.24					
6,000	7,000	3,067	6.54	655	6.08	577	1.89	2,397	3.73	151	5.81	261	5.83	7,108	4.46	46,181,826	1.43	2,588,081	0.34					
7,000	8,000	2,664	5.68	597	5.54	762	2.49	2,981	4.64	135	5.19	267	5.96	7,406	4.64	55,715,465	1.73	3,127,754	0.41					
8,000	9,000	2,383	5.08	494	4.58	980	3.21	3,857	6.01	138	5.31	272	6.08	8,124	5.09	69,108,823	2.15	3,732,067	0.49					
9,000	10,000	2,036	4.34	434	4.03	1,248	4.08	3,967	6.18	134	5.15	260	5.81	8,079	5.07	76,708,806	2.38	4,643,253	0.60					
10,000	12,500	4,166	8.88	913	8.47	3,010	9.85	7,721	12.03	295	11.34	486	10.86	16,591	10.40	185,556,956	5.76	16,220,233	2.11					
12,500	15,000	3,303	7.04	682	6.33	2,739	8.97	5,249	8.18	216	8.30	394	8.80	12,583	7.89	172,168,479	5.35	21,532,351	2.80					
15,000	17,500	2,053	4.38	491	4.56	2,299	7.53	4,256	6.63	157	6.04	315	7.04	9,571	6.00	154,905,362	4.81	22,960,074	2.99					
17,500	20,000	1,512	3.22	337	3.13	2,052	6.72	3,400	5.30	143	5.50	196	4.38	7,640	4.79	142,876,304	4.44	23,574,500	3.07					
20,000	25,000	1,797	3.83	458	4.25	3,446	11.28	5,316	8.28	175	6.73	266	5.94	11,458	7.18	255,963,583	7.95	45,860,147	5.96					
25,000	30,000	1,026	2.19	266	2.47	2,879	9.42	3,961	6.17	93	3.58	146	3.26	8,371	5.25	228,409,794	7.09	44,710,411	5.81					
30,000	35,000	634	1.35	185	1.72	1,876	6.14	2,355	3.67	61	2.35	107	2.39	5,218	3.27	168,610,821	5.24	38,854,513	5.05					
35,000	40,000	423	0.90	117	1.09	1,260	4.12	1,626	2.53	47	1.81	80	1.79	3,553	2.23	132,641,888	4.12	33,832,389	4.40					
40,000	50,000	490	1.04	157	1.46	1,624	5.32	2,025	3.15	45	1.73	99	2.21	4,440	2.78	197,773,064	6.14	55,740,378	7.25					
50,000	60,000	275	0.59	101	0.94	1,029	3.37	1,207	1.88	27	1.04	52	1.16	2,691	1.69	147,036,278	4.57	44,657,188	5.81					
60,000	75,000	211	0.45	72	0.67	1,006	3.29	1,160	1.81	29	1.11	34	0.76	2,512	1.57	167,802,613	5.21	54,526,763	7.09					
75,000	100,000	184	0.39	54	0.50	856	2.80	970	1.51	20	0.77	37	0.83	2,121	1.33	182,637,992	5.67	63,485,676	8.26					
Over	100,000	296	0.63	78	0.72	1,232	4.03	1,863	2.90	37	1.42	49	1.09	3,555	2.23	724,061,475	22.48	286,329,967	37.24					
<b>Totals</b>		<b>46,905</b>	<b>100</b>	<b>10,779</b>	<b>100</b>	<b>30,551</b>	<b>100</b>	<b>64,189</b>	<b>100</b>	<b>2,601</b>	<b>100</b>	<b>4,477</b>	<b>100</b>	<b>159,502</b>	<b>100</b>	<b>3,220,528,658</b>	<b>100</b>	<b>768,951,065</b>	<b>100</b>					



## INCOME TAX 1998-99

## Table IDS11

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly unearned income assessed under Schedule D.

Range of total income		Single males				Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total		
-	3,000	1,150	29.37	498	27.29	59	4.60	629	12.41	55	8.90	137	5.99	2,528	16.85	3,351,255	1.30	232,639	0.40
3,000	4,000	387	9.88	191	10.47	20	1.56	165	3.26	34	5.50	113	4.94	910	6.07	3,209,885	1.24	142,013	0.25
4,000	5,000	373	9.53	184	10.08	31	2.42	168	3.31	54	8.74	135	5.90	945	6.30	4,263,044	1.65	164,844	0.29
5,000	6,000	338	8.63	128	7.01	39	3.04	189	3.73	49	7.93	160	6.99	903	6.02	4,955,478	1.92	246,610	0.43
6,000	7,000	236	6.03	85	4.66	24	1.87	220	4.34	28	4.53	134	5.85	727	4.85	4,715,099	1.83	294,397	0.51
7,000	8,000	179	4.57	86	4.71	42	3.28	229	4.52	36	5.83	133	5.81	705	4.70	5,292,020	2.05	354,155	0.61
8,000	9,000	141	3.60	73	4.00	53	4.13	233	4.60	34	5.50	123	5.37	657	4.38	5,586,850	2.16	387,823	0.67
9,000	10,000	130	3.32	66	3.62	37	2.89	250	4.93	29	4.69	131	5.72	643	4.29	6,115,216	2.37	458,489	0.79
10,000	12,500	256	6.54	117	6.41	108	8.42	472	9.31	61	9.87	261	11.40	1,275	8.50	14,230,398	5.51	1,352,768	2.34
12,500	15,000	186	4.75	109	5.97	89	6.94	346	6.83	46	7.44	193	8.43	969	6.46	13,300,263	5.15	1,647,991	2.85
15,000	17,500	132	3.37	62	3.40	71	5.54	283	5.58	28	4.53	125	5.46	701	4.67	11,349,053	4.39	1,658,129	2.87
17,500	20,000	70	1.79	39	2.14	74	5.77	272	5.37	30	4.85	114	4.98	599	3.99	11,236,797	4.35	1,803,924	3.12
20,000	25,000	96	2.45	47	2.58	181	14.12	447	8.82	36	5.83	163	7.12	970	6.47	21,750,862	8.42	3,848,352	6.66
25,000	30,000	54	1.38	32	1.75	123	9.59	307	6.06	25	4.05	102	4.46	643	4.29	17,532,931	6.79	3,462,603	5.99
30,000	35,000	36	0.92	21	1.15	77	6.01	168	3.31	13	2.10	65	2.84	380	2.53	12,305,759	4.76	2,737,592	4.74
35,000	40,000	29	0.74	22	1.21	46	3.59	130	2.56	13	2.10	46	2.01	286	1.91	10,658,734	4.13	2,678,584	4.64
40,000	50,000	41	1.05	20	1.10	63	4.91	176	3.47	14	2.27	47	2.05	361	2.41	16,059,639	6.22	4,354,699	7.54
50,000	60,000	33	0.84	13	0.71	38	2.96	115	2.27	11	1.78	36	1.57	246	1.64	13,428,909	5.20	4,153,435	7.19
60,000	75,000	17	0.43	11	0.60	36	2.81	88	1.74	8	1.29	24	1.05	184	1.23	12,177,945	4.71	3,813,584	6.60
75,000	100,000	17	0.43	10	0.55	22	1.72	79	1.56	8	1.29	20	0.87	156	1.04	13,279,432	5.14	4,430,447	7.67
Over	100,000	15	0.38	11	0.60	49	3.82	103	2.03	6	0.97	27	1.18	211	1.41	53,521,019	20.72	19,554,882	33.84
<b>Totals</b>		<b>3,916</b>	<b>100</b>	<b>1,825</b>	<b>100</b>	<b>1,282</b>	<b>100</b>	<b>5,069</b>	<b>100</b>	<b>618</b>	<b>100</b>	<b>2,289</b>	<b>100</b>	<b>14,999</b>	<b>100</b>	<b>258,320,588</b>	<b>100</b>	<b>57,777,960</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	£	total	£	total
-	3,000	88,214	20.06	92,139	21.77	1,993	1.05	13,849	5.60	578	4.30	1,278	2.98	198,051	14.60	287,451,873	1.35	7,474	0.00
3,000	4,000	26,413	6.01	23,116	5.46	908	0.48	4,439	1.79	307	2.28	1,220	2.85	56,403	4.16	197,914,926	0.93	1,475	0.00
4,000	5,000	24,536	5.58	19,855	4.69	972	0.51	4,491	1.81	1,066	7.93	5,914	13.80	56,834	4.19	255,466,957	1.20	4,708,618	0.11
5,000	6,000	19,495	4.43	18,863	4.46	1,178	0.62	5,086	2.05	1,339	9.96	5,036	11.75	50,997	3.76	280,213,036	1.32	12,833,693	0.29
6,000	7,000	17,953	4.08	19,224	4.54	1,518	0.80	7,061	2.85	1,287	9.58	4,337	10.12	51,380	3.79	334,227,332	1.57	20,993,937	0.48
7,000	8,000	18,149	4.13	20,322	4.80	1,964	1.04	9,852	3.98	769	5.72	4,210	9.82	55,266	4.08	414,786,931	1.95	30,738,820	0.70
8,000	9,000	17,787	4.05	21,076	4.98	2,031	1.07	11,483	4.64	612	4.55	3,155	7.36	56,144	4.14	477,053,561	2.25	40,654,570	0.92
9,000	10,000	18,661	4.24	21,874	5.17	2,446	1.29	10,925	4.41	644	4.79	3,031	7.07	57,581	4.25	547,360,342	2.58	54,410,798	1.24
10,000	12,500	45,775	10.41	49,923	11.80	7,011	3.70	21,365	8.63	1,350	10.04	5,104	11.91	130,528	9.62	1,466,399,843	6.90	181,733,994	4.13
12,500	15,000	43,760	9.95	41,206	9.74	8,358	4.41	21,602	8.73	1,104	8.21	3,094	7.22	119,124	8.78	1,633,599,212	7.69	238,680,448	5.42
15,000	17,500	31,515	7.17	28,469	6.73	9,943	5.25	19,275	7.79	964	7.17	1,947	4.54	92,113	6.79	1,492,834,271	7.03	258,374,138	5.87
17,500	20,000	25,353	5.77	20,497	4.84	11,278	5.95	17,955	7.25	822	6.12	1,274	2.97	77,179	5.69	1,444,120,407	6.80	281,595,657	6.40
20,000	25,000	28,929	6.58	24,275	5.74	25,770	13.60	30,266	12.23	982	7.31	1,452	3.39	111,674	8.23	2,495,739,235	11.75	522,152,775	11.86
25,000	30,000	15,370	3.50	12,220	2.89	28,067	14.81	23,906	9.66	612	4.55	758	1.77	80,933	5.97	2,213,614,718	10.42	481,456,373	10.93
30,000	35,000	7,776	1.77	5,062	1.20	23,293	12.29	15,471	6.25	365	2.72	459	1.07	52,426	3.87	1,693,431,848	7.97	399,637,414	9.08
35,000	40,000	4,161	0.95	2,338	0.55	17,318	9.14	9,532	3.85	214	1.59	243	0.57	33,806	2.49	1,262,249,399	5.94	325,159,312	7.39
40,000	50,000	3,353	0.76	1,660	0.39	22,059	11.64	9,635	3.89	214	1.59	195	0.45	37,116	2.74	1,647,128,854	7.75	463,325,618	10.52
50,000	60,000	1,004	0.23	469	0.11	11,669	6.16	4,047	1.64	89	0.66	58	0.14	17,336	1.28	943,186,912	4.44	289,037,961	6.56
60,000	75,000	690	0.16	224	0.05	6,604	3.48	2,776	1.12	50	0.37	40	0.09	10,384	0.77	686,064,067	3.23	226,379,221	5.14
75,000	100,000	365	0.08	168	0.04	2,950	1.56	1,964	0.79	27	0.20	26	0.06	5,500	0.41	468,625,468	2.21	165,630,589	3.76
Over	100,000	403	0.09	171	0.04	2,207	1.16	2,524	1.02	45	0.33	30	0.07	5,380	0.40	1,001,428,286	4.71	405,398,314	9.21
<b>Totals</b>		<b>439,662</b>	<b>100</b>	<b>423,151</b>	<b>100</b>	<b>189,537</b>	<b>100</b>	<b>247,504</b>	<b>100</b>	<b>13,440</b>	<b>100</b>	<b>42,861</b>	<b>100</b>	<b>1,356,155</b>	<b>100</b>	<b>21,242,897,478</b>	<b>100</b>	<b>4,402,911,199</b>	<b>100</b>

## INCOME TAX 1998-99

Table IDS13

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of total income		Single males				Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals			
From £	To £	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income £	% of total	Tax £	% of total
-	3,000	87,439	20.41	91,645	21.85	1,935	1.11	13,690	5.95	569	4.40	1,268	3.00	196,546	15.03	284,866,276	1.47	3,868	0.00
3,000	4,000	25,753	6.01	22,771	5.43	894	0.51	4,365	1.90	300	2.32	1,208	2.86	55,291	4.23	193,950,817	1.00	1,234	0.00
4,000	5,000	23,988	5.60	19,625	4.68	950	0.54	4,406	1.92	1,055	8.15	5,889	13.95	55,913	4.28	251,412,768	1.30	4,631,287	0.12
5,000	6,000	19,099	4.46	18,708	4.46	1,141	0.65	4,947	2.15	1,332	10.29	5,006	11.85	50,233	3.84	275,990,879	1.42	12,584,347	0.33
6,000	7,000	17,563	4.10	19,076	4.55	1,466	0.84	6,895	3.00	1,276	9.86	4,315	10.22	50,591	3.87	329,085,532	1.70	20,639,619	0.53
7,000	8,000	17,745	4.14	20,174	4.81	1,892	1.08	9,633	4.19	758	5.86	4,185	9.91	54,387	4.16	408,144,832	2.10	30,208,992	0.78
8,000	9,000	17,385	4.06	20,937	4.99	1,969	1.13	11,215	4.87	597	4.61	3,136	7.43	55,239	4.22	469,345,572	2.42	39,989,103	1.04
9,000	10,000	18,122	4.23	21,714	5.18	2,350	1.35	10,592	4.60	629	4.86	3,002	7.11	56,409	4.31	536,155,428	2.76	53,292,656	1.38
10,000	12,500	44,710	10.44	49,569	11.82	6,668	3.82	20,473	8.90	1,318	10.18	5,040	11.94	127,778	9.77	1,435,419,505	7.40	178,198,735	4.62
12,500	15,000	42,432	9.91	40,861	9.74	7,899	4.52	20,548	8.93	1,065	8.23	3,030	7.18	115,835	8.86	1,588,362,671	8.19	232,319,007	6.02
15,000	17,500	30,651	7.16	28,226	6.73	9,371	5.36	18,166	7.90	925	7.15	1,900	4.50	89,239	6.82	1,446,217,630	7.45	251,030,678	6.51
17,500	20,000	24,632	5.75	20,310	4.84	10,579	6.06	16,839	7.32	791	6.11	1,225	2.90	74,376	5.69	1,391,452,927	7.17	272,495,228	7.06
20,000	25,000	28,024	6.54	24,035	5.73	24,156	13.83	28,284	12.29	923	7.13	1,401	3.32	106,823	8.17	2,386,403,572	12.30	502,128,394	13.02
25,000	30,000	14,741	3.44	12,066	2.88	26,079	14.93	21,777	9.47	565	4.37	718	1.70	75,946	5.81	2,076,757,057	10.70	454,656,310	11.78
30,000	35,000	7,379	1.72	4,945	1.18	21,651	12.39	14,150	6.15	339	2.62	430	1.02	48,894	3.74	1,579,002,383	8.14	373,747,091	9.69
35,000	40,000	3,840	0.90	2,259	0.54	16,105	9.22	8,574	3.73	195	1.51	219	0.52	31,192	2.39	1,164,384,142	6.00	300,175,047	7.78
40,000	50,000	3,019	0.70	1,570	0.37	20,235	11.58	8,180	3.56	176	1.36	165	0.39	33,345	2.55	1,478,845,560	7.62	416,028,840	10.78
50,000	60,000	817	0.19	425	0.10	10,547	6.04	3,154	1.37	68	0.53	42	0.10	15,053	1.15	818,663,631	4.22	251,009,510	6.51
60,000	75,000	522	0.12	204	0.05	5,650	3.23	1,903	0.83	29	0.22	25	0.06	8,333	0.64	549,207,301	2.83	181,732,949	4.71
75,000	100,000	260	0.06	136	0.03	2,059	1.18	1,165	0.51	14	0.11	14	0.03	3,648	0.28	309,442,168	1.59	110,236,650	2.86
Over	100,000	218	0.05	135	0.03	1,110	0.64	1,108	0.48	17	0.13	10	0.02	2,598	0.20	429,356,838	2.21	172,844,511	4.48
<b>Totals</b>		<b>428,339</b>	<b>100</b>	<b>419,391</b>	<b>100</b>	<b>174,706</b>	<b>100</b>	<b>230,064</b>	<b>100</b>	<b>12,941</b>	<b>100</b>	<b>42,228</b>	<b>100</b>	<b>1,307,669</b>	<b>100</b>	<b>19,402,467,489</b>	<b>100</b>	<b>3,857,954,056</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS14

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of proprietary directors.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From	To	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	of cases	total	£	total	£	total
-	3,000	1,072	7.93	550	13.21	100	0.56	530	2.32	29	4.24	24	2.81	2,305	3.85	3,073,470	0.13	9,759	0.00
3,000	4,000	738	5.46	355	8.53	23	0.13	125	0.55	10	1.46	16	1.87	1,267	2.12	4,509,197	0.19	2,759	0.00
4,000	5,000	648	4.79	256	6.15	39	0.22	132	0.58	11	1.61	28	3.27	1,114	1.86	4,920,531	0.20	94,449	0.01
5,000	6,000	479	3.54	167	4.01	60	0.34	201	0.88	9	1.32	38	4.44	954	1.59	5,270,883	0.22	295,581	0.04
6,000	7,000	483	3.57	168	4.04	71	0.40	257	1.12	16	2.34	27	3.16	1,022	1.71	6,651,571	0.28	425,781	0.06
7,000	8,000	482	3.57	156	3.75	112	0.63	316	1.38	16	2.34	37	4.33	1,119	1.87	8,459,495	0.35	614,382	0.08
8,000	9,000	480	3.55	157	3.77	99	0.56	384	1.68	23	3.36	28	3.27	1,171	1.96	9,969,630	0.41	790,528	0.11
9,000	10,000	615	4.55	179	4.30	140	0.79	463	2.02	18	2.63	40	4.68	1,455	2.43	13,892,478	0.57	1,290,466	0.18
10,000	12,500	1,285	9.51	382	9.18	453	2.56	1,213	5.30	44	6.43	80	9.36	3,457	5.78	38,938,597	1.61	4,247,695	0.58
12,500	15,000	1,502	11.11	380	9.13	588	3.32	1,318	5.76	52	7.60	83	9.71	3,923	6.56	53,933,483	2.23	7,407,186	1.02
15,000	17,500	997	7.38	258	6.20	697	3.93	1,380	6.03	47	6.87	65	7.60	3,444	5.76	55,851,505	2.31	8,638,839	1.19
17,500	20,000	850	6.29	197	4.73	824	4.65	1,355	5.93	44	6.43	59	6.90	3,329	5.57	62,502,930	2.59	10,724,360	1.47
20,000	25,000	1,055	7.81	264	6.34	1,862	10.50	2,441	10.67	71	10.38	66	7.72	5,759	9.63	129,698,153	5.37	23,602,851	3.24
25,000	30,000	719	5.32	177	4.25	2,256	12.73	2,614	11.43	61	8.92	56	6.55	5,883	9.84	161,287,522	6.67	31,360,505	4.30
30,000	35,000	471	3.49	139	3.34	1,858	10.48	1,663	7.27	39	5.70	38	4.44	4,208	7.04	136,370,944	5.64	30,726,749	4.22
35,000	40,000	375	2.77	92	2.21	1,377	7.77	1,211	5.30	28	4.09	29	3.39	3,112	5.20	116,477,886	4.82	29,490,459	4.05
40,000	50,000	403	2.98	100	2.40	2,076	11.71	1,820	7.96	47	6.87	44	5.15	4,490	7.51	200,345,541	8.29	55,879,596	7.67
50,000	60,000	239	1.77	56	1.35	1,332	7.51	1,158	5.06	26	3.80	23	2.69	2,834	4.74	154,750,932	6.40	46,900,603	6.43
60,000	75,000	212	1.57	30	0.72	1,192	6.72	1,169	5.11	29	4.24	21	2.46	2,653	4.44	177,106,896	7.33	57,236,754	7.85
75,000	100,000	138	1.02	42	1.01	1,093	6.17	1,060	4.64	22	3.22	18	2.11	2,373	3.97	203,983,350	8.44	70,400,862	9.66
Over	100,000	272	2.01	58	1.39	1,475	8.32	2,059	9.00	42	6.14	35	4.09	3,941	6.59	868,896,068	35.95	348,735,633	47.85
<b>Totals</b>		<b>13,515</b>	<b>100</b>	<b>4,163</b>	<b>100</b>	<b>17,727</b>	<b>100</b>	<b>22,869</b>	<b>100</b>	<b>684</b>	<b>100</b>	<b>855</b>	<b>100</b>	<b>59,813</b>	<b>100</b>	<b>2,416,891,062</b>	<b>100</b>	<b>728,875,797</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS15

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Single Males				Single females				Married couples both earning				Married couples one earning			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	6	0.01	2,255	0.01	-	0.00	-	0.00	24	0.02	9,897	0.02	15	0.01	6,511	0.02
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	10	0.01	912	0.00	-	0.00	-	0.00
4,000	5,000	88	0.16	6,631	0.03	97	0.17	7,629	0.04	13	0.01	2,718	0.01	24	0.02	2,018	0.01
5,000	6,000	391	0.73	70,470	0.36	453	0.77	79,490	0.39	32	0.02	7,246	0.01	106	0.10	17,707	0.05
6,000	7,000	739	1.37	204,166	1.03	793	1.35	217,383	1.06	40	0.03	9,513	0.02	158	0.14	38,511	0.11
7,000	8,000	969	1.80	279,711	1.42	1,395	2.38	349,705	1.70	45	0.03	11,339	0.02	202	0.18	53,057	0.15
8,000	9,000	1,116	2.08	345,984	1.75	1,880	3.21	521,886	2.54	155	0.11	22,126	0.04	507	0.46	77,239	0.22
9,000	10,000	1,345	2.50	426,438	2.16	2,168	3.70	625,911	3.05	558	0.41	87,486	0.16	1,398	1.27	225,381	0.63
10,000	12,500	4,409	8.20	1,417,318	7.17	6,735	11.49	2,060,542	10.04	3,316	2.43	832,464	1.54	7,159	6.52	1,602,577	4.46
12,500	15,000	5,826	10.84	1,929,077	9.76	7,951	13.57	2,608,263	12.71	4,971	3.64	1,500,436	2.78	9,110	8.29	2,356,740	6.56
15,000	17,500	6,079	11.31	2,112,327	10.69	7,288	12.44	2,592,283	12.63	6,144	4.49	1,916,363	3.55	9,451	8.60	2,572,008	7.16
17,500	20,000	6,389	11.89	2,364,648	11.97	6,488	11.07	2,417,571	11.78	7,498	5.48	2,419,405	4.48	9,957	9.06	2,828,298	7.88
20,000	25,000	9,350	17.40	3,619,222	18.31	10,501	17.92	4,062,869	19.79	18,580	13.59	6,402,821	11.84	18,958	17.25	5,689,580	15.85
25,000	30,000	6,749	12.56	2,690,820	13.62	6,672	11.39	2,502,585	12.19	21,423	15.67	7,880,618	14.58	16,288	14.82	5,260,343	14.65
30,000	35,000	3,957	7.36	1,617,866	8.19	2,925	4.99	1,144,533	5.58	18,798	13.75	7,466,923	13.81	11,086	10.09	3,889,523	10.83
35,000	40,000	2,418	4.50	1,009,871	5.11	1,398	2.39	567,845	2.77	14,337	10.49	5,965,617	11.04	7,124	6.48	2,714,925	7.56
40,000	50,000	2,067	3.85	877,271	4.44	1,063	1.81	435,479	2.12	18,951	13.86	8,543,542	15.81	7,665	6.98	3,189,000	8.88
50,000	60,000	690	1.28	295,809	1.50	331	0.56	144,026	0.70	10,311	7.54	4,829,073	8.93	3,585	3.26	1,641,493	4.57
60,000	75,000	501	0.93	215,301	1.09	175	0.30	73,805	0.36	6,145	4.50	3,083,338	5.70	2,551	2.32	1,262,018	3.51
75,000	100,000	285	0.53	121,182	0.61	137	0.23	55,914	0.27	2,977	2.18	1,672,354	3.09	1,850	1.68	970,956	2.70
Over	100,000	372	0.69	155,926	0.79	142	0.24	60,921	0.30	2,379	1.74	1,391,707	2.57	2,676	2.44	1,509,742	4.20
<b>Totals</b>		<b>53,746</b>	<b>100</b>	<b>19,762,293</b>	<b>100</b>	<b>58,592</b>	<b>100</b>	<b>20,528,640</b>	<b>100</b>	<b>136,707</b>	<b>100</b>	<b>54,055,898</b>	<b>100</b>	<b>109,870</b>	<b>100</b>	<b>35,907,627</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS15 - continued**

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

<i>Range of total income</i>		<i>Widowers</i>				<i>Widows</i>				<i>Totals</i>			
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>
				<i>£</i>				<i>£</i>				<i>£</i>	
-	3,000	1	0.05	107	0.03	-	0.00	-	0.00	46	0.01	18,770	0.01
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	10	0.00	912	0.00
4,000	5,000	13	0.69	759	0.23	52	1.47	2,249	0.40	287	0.08	22,004	0.02
5,000	6,000	72	3.80	5,512	1.70	211	5.95	13,487	2.38	1,265	0.35	193,912	0.15
6,000	7,000	90	4.74	8,100	2.50	252	7.10	20,947	3.69	2,072	0.57	498,620	0.38
7,000	8,000	63	3.32	6,836	2.11	307	8.66	27,953	4.92	2,981	0.82	728,601	0.56
8,000	9,000	55	2.90	6,517	2.01	257	7.25	28,128	4.95	3,970	1.09	1,001,880	0.76
9,000	10,000	71	3.74	10,332	3.19	245	6.91	32,088	5.65	5,785	1.59	1,407,636	1.07
10,000	12,500	166	8.75	21,267	6.56	493	13.90	71,805	12.65	22,278	6.11	6,005,973	4.58
12,500	15,000	178	9.38	28,193	8.70	382	10.77	60,889	10.73	28,418	7.80	8,483,598	6.47
15,000	17,500	165	8.70	23,921	7.38	321	9.05	62,808	11.06	29,448	8.08	9,279,710	7.08
17,500	20,000	162	8.54	26,452	8.16	228	6.43	46,780	8.24	30,722	8.43	10,103,154	7.70
20,000	25,000	272	14.34	47,366	14.62	290	8.18	65,518	11.54	57,951	15.90	19,887,376	15.16
25,000	30,000	188	9.91	40,304	12.44	184	5.19	46,491	8.19	51,504	14.14	18,421,161	14.05
30,000	35,000	139	7.33	30,070	9.28	137	3.86	35,864	6.32	37,042	10.17	14,184,779	10.82
35,000	40,000	91	4.80	22,697	7.01	81	2.28	20,225	3.56	25,449	6.98	10,301,180	7.85
40,000	50,000	77	4.06	18,451	5.69	71	2.00	16,932	2.98	29,894	8.20	13,080,675	9.97
50,000	60,000	43	2.27	10,457	3.23	17	0.48	7,467	1.32	14,977	4.11	6,928,325	5.28
60,000	75,000	19	1.00	5,691	1.76	6	0.17	2,170	0.38	9,397	2.58	4,642,323	3.54
75,000	100,000	11	0.58	5,192	1.60	7	0.20	2,675	0.47	5,267	1.45	2,828,273	2.16
Over	100,000	21	1.11	5,765	1.78	6	0.17	3,195	0.56	5,596	1.54	3,127,256	2.38
<b>Totals</b>		<b>1,897</b>	<b>100</b>	<b>323,989</b>	<b>100</b>	<b>3,547</b>	<b>100</b>	<b>567,671</b>	<b>100</b>	<b>364,359</b>	<b>100</b>	<b>131,146,118</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS16

## Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income

Range of total income		Single Males				Single females				Married couples both earning				Married couples one earning			
From £	To £	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total	Number of cases	% of total	Reduction in tax £	% of total
-	3,000	4	0.01	246	0.01	4	0.01	426	0.01	24	0.02	5,408	0.03	27	0.02	6,858	0.03
3,000	4,000	3	0.01	160	0.00	1	0.00	21	0.00	16	0.01	896	0.00	-	0.00	-	0.00
4,000	5,000	840	1.58	70,077	1.65	516	0.69	31,056	0.60	23	0.02	2,652	0.01	39	0.03	2,623	0.01
5,000	6,000	1,341	2.52	112,691	2.65	1,088	1.45	67,399	1.30	45	0.04	5,120	0.02	95	0.07	8,712	0.04
6,000	7,000	1,321	2.49	107,105	2.52	1,373	1.83	90,948	1.76	54	0.04	7,091	0.03	107	0.08	9,578	0.04
7,000	8,000	1,283	2.41	101,272	2.38	1,657	2.21	109,441	2.12	47	0.04	6,124	0.03	148	0.11	14,577	0.06
8,000	9,000	1,368	2.57	110,887	2.60	1,952	2.60	131,827	2.55	258	0.21	32,454	0.15	1,037	0.80	135,241	0.57
9,000	10,000	1,354	2.55	106,886	2.51	2,254	3.01	153,489	2.97	504	0.40	72,768	0.34	1,830	1.41	261,479	1.11
10,000	12,500	3,903	7.34	297,071	6.98	7,933	10.58	536,131	10.37	2,684	2.14	391,904	1.84	8,845	6.82	1,246,557	5.28
12,500	15,000	4,636	8.72	336,426	7.90	10,014	13.36	663,972	12.84	3,707	2.95	549,672	2.58	10,650	8.22	1,553,365	6.58
15,000	17,500	4,829	9.08	346,587	8.14	9,622	12.84	640,022	12.38	4,556	3.63	675,257	3.17	10,191	7.86	1,564,806	6.63
17,500	20,000	5,077	9.55	356,266	8.37	8,566	11.43	566,758	10.96	5,336	4.25	792,612	3.72	10,084	7.78	1,558,297	6.60
20,000	25,000	8,657	16.29	624,809	14.67	13,814	18.43	940,354	18.18	13,343	10.63	1,943,196	9.12	19,441	15.00	3,105,074	13.16
25,000	30,000	7,058	13.28	548,649	12.88	8,600	11.47	615,752	11.91	17,603	14.03	2,646,111	12.42	19,353	14.93	3,297,630	13.97
30,000	35,000	4,349	8.18	374,512	8.79	3,638	4.85	277,433	5.36	17,267	13.76	2,710,070	12.72	14,021	10.82	2,648,507	11.22
35,000	40,000	2,601	4.89	233,923	5.49	1,689	2.25	134,276	2.60	14,451	11.52	2,390,285	11.22	9,160	7.07	1,841,252	7.80
40,000	50,000	2,324	4.37	219,788	5.16	1,273	1.70	106,687	2.06	20,310	16.19	3,576,188	16.79	9,876	7.62	2,128,368	9.02
50,000	60,000	795	1.50	91,660	2.15	409	0.55	38,396	0.74	11,589	9.24	2,212,410	10.39	4,643	3.58	1,094,998	4.64
60,000	75,000	567	1.07	72,880	1.71	212	0.28	24,152	0.47	7,001	5.58	1,469,349	6.90	3,443	2.66	913,274	3.87
75,000	100,000	363	0.68	50,738	1.19	167	0.22	18,503	0.36	3,493	2.78	842,501	3.96	2,619	2.02	767,429	3.25
Over	100,000	484	0.91	95,666	2.25	173	0.23	24,342	0.47	3,169	2.53	967,442	4.54	4,020	3.10	1,439,832	6.10
<b>Totals</b>		<b>53,157</b>	<b>100</b>	<b>4,258,299</b>	<b>100</b>	<b>74,955</b>	<b>100</b>	<b>5,171,385</b>	<b>100</b>	<b>125,480</b>	<b>100</b>	<b>21,299,510</b>	<b>100</b>	<b>129,629</b>	<b>100</b>	<b>23,598,457</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS16 - continued**

**Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income**

<i>Range of total income</i>		<i>Widowers</i>				<i>Widows</i>				<i>Totals</i>			
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>	<i>Number</i>	<i>% of</i>	<i>Reduction</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>	<i>of cases</i>	<i>total</i>	<i>in tax</i>	<i>total</i>
				<i>£</i>				<i>£</i>				<i>£</i>	
-	3,000	4	0.06	696	0.09	2	0.01	136	0.01	65	0.02	13,770	0.02
3,000	4,000	-	0.00	-	0.00	-	0.00	-	0.00	20	0.00	1,077	0.00
4,000	5,000	26	0.36	1,885	0.23	129	0.66	6,941	0.36	1,573	0.38	115,234	0.20
5,000	6,000	247	3.47	16,963	2.11	788	4.05	53,981	2.77	3,604	0.88	264,866	0.46
6,000	7,000	313	4.39	22,127	2.75	1,158	5.95	82,230	4.22	4,326	1.06	319,079	0.56
7,000	8,000	312	4.38	25,522	3.18	1,537	7.90	111,838	5.74	4,984	1.22	368,774	0.65
8,000	9,000	336	4.71	27,040	3.37	1,562	8.03	122,812	6.30	6,513	1.59	560,261	0.98
9,000	10,000	342	4.80	29,573	3.68	1,688	8.68	138,031	7.08	7,972	1.95	762,226	1.34
10,000	12,500	809	11.35	70,176	8.74	3,504	18.01	325,111	16.69	27,678	6.75	2,866,950	5.02
12,500	15,000	791	11.10	76,321	9.50	2,385	12.26	245,369	12.59	32,183	7.85	3,425,125	6.00
15,000	17,500	778	10.91	83,524	10.40	1,689	8.68	185,435	9.52	31,665	7.73	3,495,631	6.12
17,500	20,000	621	8.71	71,458	8.90	1,174	6.03	135,469	6.95	30,858	7.53	3,480,860	6.10
20,000	25,000	824	11.56	101,864	12.68	1,471	7.56	181,065	9.29	57,550	14.04	6,896,362	12.08
25,000	30,000	561	7.87	75,344	9.38	832	4.28	109,989	5.64	54,007	13.18	7,293,475	12.78
30,000	35,000	371	5.20	53,008	6.60	539	2.77	77,806	3.99	40,185	9.81	6,141,336	10.76
35,000	40,000	239	3.35	38,043	4.74	334	1.72	52,293	2.68	28,474	6.95	4,690,072	8.22
40,000	50,000	234	3.28	38,823	4.83	301	1.55	50,394	2.59	34,318	8.37	6,120,248	10.72
50,000	60,000	114	1.60	21,876	2.72	126	0.65	21,883	1.12	17,676	4.31	3,481,223	6.10
60,000	75,000	82	1.15	17,740	2.21	89	0.46	15,716	0.81	11,394	2.78	2,513,111	4.40
75,000	100,000	48	0.67	11,400	1.42	66	0.34	13,067	0.67	6,756	1.65	1,703,638	2.98
Over	100,000	76	1.07	19,807	2.47	82	0.42	18,924	0.97	8,004	1.95	2,566,013	4.50
<b>Totals</b>		<b>7,128</b>	<b>100</b>	<b>803,190</b>	<b>100</b>	<b>19,456</b>	<b>100</b>	<b>1,948,490</b>	<b>100</b>	<b>409,805</b>	<b>100</b>	<b>57,079,331</b>	<b>100</b>



## INCOME TAX 1998-99

## Table IDS17

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Single males								Single females				Married couples - both earning					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	66,139	18.64	101,669,271	2.68	22,652,224	1.94	62,151	20.53	95,399,571	3.35	21,270,155	2.55	5,382	2.61	10,754,396	0.20	1,672,875	0.10
3,000	4,000	21,607	6.09	75,552,676	1.99	17,507,938	1.50	20,001	6.61	70,055,017	2.46	15,968,290	1.92	3,615	1.75	12,705,889	0.24	2,170,865	0.13
4,000	5,000	20,835	5.87	93,658,303	2.47	21,845,753	1.87	20,073	6.63	90,203,084	3.16	20,656,058	2.48	4,195	2.04	18,884,769	0.35	3,489,250	0.21
5,000	6,000	21,094	5.94	116,040,512	3.06	27,119,731	2.33	19,650	6.49	108,039,764	3.79	24,868,547	2.98	4,377	2.12	24,102,119	0.45	4,727,089	0.28
6,000	7,000	20,557	5.79	133,631,095	3.53	31,267,806	2.68	19,324	6.38	125,578,338	4.41	28,864,673	3.46	4,702	2.28	30,595,315	0.57	6,275,151	0.38
7,000	8,000	20,129	5.67	150,960,847	3.98	35,337,239	3.03	18,707	6.18	140,228,453	4.92	32,260,578	3.87	4,967	2.41	37,297,106	0.69	7,832,994	0.47
8,000	9,000	19,979	5.63	169,850,327	4.48	39,704,860	3.40	17,666	5.83	150,050,834	5.26	34,434,293	4.13	5,035	2.44	42,813,941	0.80	9,118,017	0.55
9,000	10,000	19,837	5.59	188,529,573	4.98	44,126,983	3.78	16,601	5.48	157,635,470	5.53	36,159,655	4.34	5,229	2.54	49,741,019	0.92	10,742,269	0.65
10,000	12,500	39,167	11.04	437,638,191	11.55	112,082,469	9.61	31,954	10.55	356,927,797	12.52	89,833,218	10.78	13,648	6.62	153,720,368	2.86	33,507,447	2.01
12,500	15,000	28,961	8.16	396,923,693	10.47	115,724,307	9.92	22,840	7.54	312,585,833	10.97	89,869,494	10.79	14,646	7.11	201,502,360	3.75	44,383,865	2.67
15,000	17,500	21,290	6.00	343,973,074	9.08	108,452,705	9.30	16,188	5.35	261,895,786	9.19	81,592,958	9.79	15,369	7.46	249,858,267	4.65	55,397,108	3.33
17,500	20,000	14,429	4.07	269,627,547	7.12	89,782,166	7.70	11,536	3.81	215,800,816	7.57	71,132,576	8.54	16,120	7.82	302,517,705	5.63	67,319,787	4.05
20,000	25,000	18,319	5.16	407,390,381	10.75	143,267,394	12.28	14,083	4.65	312,665,767	10.97	109,072,963	13.09	28,913	14.03	647,192,591	12.03	159,733,518	9.60
25,000	30,000	9,645	2.72	262,406,084	6.92	96,951,647	8.31	5,877	1.94	159,542,475	5.60	58,696,822	7.04	21,584	10.48	590,744,696	10.98	167,399,399	10.06
30,000	35,000	5,044	1.42	162,611,238	4.29	62,136,399	5.33	2,718	0.90	87,498,656	3.07	33,352,824	4.00	15,828	7.68	512,379,617	9.53	158,351,982	9.52
35,000	40,000	2,794	0.79	104,143,430	2.75	40,831,600	3.50	1,325	0.44	49,234,815	1.73	19,269,970	2.31	11,418	5.54	426,770,773	7.94	139,946,752	8.41
40,000	50,000	2,340	0.66	103,129,986	2.72	41,361,136	3.55	1,066	0.35	47,018,579	1.65	18,777,717	2.25	14,591	7.08	648,679,835	12.06	225,937,143	13.58
50,000	60,000	933	0.26	50,761,715	1.34	20,835,176	1.79	394	0.13	21,473,575	0.75	8,817,003	1.06	6,962	3.38	377,941,859	7.03	138,892,503	8.35
60,000	75,000	675	0.19	44,832,816	1.18	18,639,653	1.60	233	0.08	15,531,475	0.54	6,429,623	0.77	4,156	2.02	275,781,543	5.13	105,693,679	6.35
75,000	100,000	474	0.13	40,556,299	1.07	17,201,587	1.47	192	0.06	16,523,430	0.58	6,987,676	0.84	2,534	1.23	216,154,121	4.02	86,088,934	5.17
Over	100,000	634	0.18	135,373,140	3.57	59,399,403	5.09	227	0.07	56,202,677	1.97	24,887,301	2.99	2,747	1.33	547,733,182	10.18	234,876,809	14.12
<b>Totals</b>		<b>354,882</b>	<b>100</b>	<b>3,789,260,198</b>	<b>100</b>	<b>1,166,228,176</b>	<b>100</b>	<b>302,806</b>	<b>100</b>	<b>2,850,092,212</b>	<b>100</b>	<b>833,202,394</b>	<b>100</b>	<b>206,018</b>	<b>100</b>	<b>5,377,871,471</b>	<b>100</b>	<b>1,663,557,436</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS17 - continued**

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Married couples - one earning								Widowers				Widows					
From	To	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
£	£	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
-	3,000	13,040	5.56	27,771,130	0.59	3,774,892	0.26	3,491	26.13	5,294,079	3.46	1,103,151	2.24	13,442	35.88	20,802,288	7.32	4,436,894	5.38
3,000	4,000	10,172	4.34	35,639,566	0.76	5,542,343	0.39	844	6.32	2,943,812	1.93	659,067	1.34	3,588	9.58	12,468,935	4.39	2,798,028	3.39
4,000	5,000	10,693	4.56	48,138,875	1.02	8,556,574	0.60	737	5.52	3,317,481	2.17	754,701	1.53	3,167	8.45	14,235,854	5.01	3,217,623	3.90
5,000	6,000	11,023	4.70	60,651,091	1.29	11,899,804	0.83	780	5.84	4,276,721	2.80	977,801	1.98	2,937	7.84	16,063,229	5.66	3,642,861	4.42
6,000	7,000	10,744	4.58	69,853,693	1.48	14,468,600	1.01	668	5.00	4,328,058	2.83	993,014	2.01	2,042	5.45	13,220,807	4.65	2,991,255	3.63
7,000	8,000	10,032	4.28	75,236,752	1.60	16,055,721	1.12	614	4.60	4,603,967	3.01	1,050,036	2.13	1,624	4.33	12,156,131	4.28	2,751,150	3.34
8,000	9,000	9,849	4.20	83,706,069	1.78	18,182,223	1.27	537	4.02	4,555,083	2.98	1,049,106	2.13	1,395	3.72	11,850,308	4.17	2,687,456	3.26
9,000	10,000	9,685	4.13	91,961,994	1.95	20,180,262	1.41	522	3.91	4,955,524	3.24	1,135,131	2.30	1,274	3.40	12,065,454	4.25	2,747,924	3.33
10,000	12,500	21,832	9.32	245,085,801	5.20	54,907,648	3.83	1,156	8.65	12,971,923	8.49	3,283,131	6.66	2,234	5.96	24,935,578	8.78	6,192,559	7.51
12,500	15,000	20,016	8.54	274,540,011	5.82	63,062,615	4.39	935	7.00	12,777,889	8.36	3,682,565	7.47	1,452	3.88	19,901,124	7.01	5,645,007	6.85
15,000	17,500	17,009	7.26	275,794,079	5.85	64,615,505	4.50	681	5.10	11,008,805	7.20	3,432,229	6.96	1,034	2.76	16,688,940	5.88	5,120,581	6.21
17,500	20,000	15,919	6.79	298,419,194	6.33	70,820,020	4.94	492	3.68	9,171,005	6.00	3,016,519	6.12	690	1.84	12,887,442	4.54	4,167,209	5.06
20,000	25,000	24,678	10.53	550,680,905	11.68	143,542,773	10.00	683	5.11	15,171,387	9.92	5,294,071	10.74	989	2.64	21,949,377	7.73	7,494,415	9.09
25,000	30,000	15,071	6.43	411,475,371	8.73	120,649,837	8.41	421	3.15	11,514,807	7.53	4,222,938	8.56	563	1.50	15,323,649	5.39	5,517,053	6.69
30,000	35,000	9,387	4.01	303,322,226	6.43	95,908,790	6.68	228	1.71	7,359,598	4.81	2,780,337	5.64	317	0.85	10,235,977	3.60	3,800,837	4.61
35,000	40,000	6,075	2.59	226,827,416	4.81	75,483,223	5.26	148	1.11	5,550,764	3.63	2,143,156	4.35	179	0.48	6,672,888	2.35	2,494,644	3.03
40,000	50,000	6,755	2.88	299,288,435	6.35	104,764,812	7.30	166	1.24	7,319,436	4.79	2,888,009	5.86	214	0.57	9,485,479	3.34	3,562,165	4.32
50,000	60,000	3,415	1.46	186,224,834	3.95	68,480,020	4.77	76	0.57	4,120,042	2.70	1,641,686	3.33	91	0.24	4,954,773	1.74	1,876,298	2.28
60,000	75,000	2,806	1.20	187,315,975	3.97	71,615,073	4.99	54	0.40	3,581,691	2.34	1,462,823	2.97	70	0.19	4,665,850	1.64	1,797,315	2.18
75,000	100,000	2,372	1.01	204,204,389	4.33	81,013,955	5.65	54	0.40	4,641,131	3.04	1,895,178	3.84	69	0.18	5,969,002	2.10	2,391,142	2.90
Over	100,000	3,779	1.61	759,023,682	16.10	321,393,243	22.40	73	0.55	13,411,660	8.77	5,841,768	11.85	92	0.25	17,502,412	6.16	7,095,452	8.61
<b>Totals</b>		<b>234,352</b>	<b>100</b>	<b>4,715,161,488</b>	<b>100</b>	<b>1,434,917,933</b>	<b>100</b>	<b>13,360</b>	<b>100</b>	<b>152,874,863</b>	<b>100</b>	<b>49,306,417</b>	<b>100</b>	<b>37,463</b>	<b>100</b>	<b>284,035,497</b>	<b>100</b>	<b>82,427,868</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS17 - continued**

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

<i>Range of taxable income</i>		<i>Totals</i>					
<i>From</i>	<i>To</i>	<i>Number</i>	<i>% of</i>	<i>Income</i>	<i>% of</i>	<i>Tax</i>	<i>% of</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>total</i>	<i>£</i>	<i>total</i>	<i>£</i>	<i>total</i>
-	3,000	163,645	14.24	261,690,735	1.52	54,910,191	1.05
3,000	4,000	59,827	5.21	209,365,895	1.22	44,646,531	0.85
4,000	5,000	59,700	5.20	268,438,366	1.56	58,519,959	1.12
5,000	6,000	59,861	5.21	329,173,436	1.92	73,235,833	1.40
6,000	7,000	58,037	5.05	377,207,306	2.20	84,860,499	1.62
7,000	8,000	56,073	4.88	420,483,256	2.45	95,287,718	1.82
8,000	9,000	54,461	4.74	462,826,562	2.70	105,175,955	2.01
9,000	10,000	53,148	4.63	504,889,034	2.94	115,092,224	2.20
10,000	12,500	109,991	9.57	1,231,279,658	7.17	299,806,472	5.73
12,500	15,000	88,850	7.73	1,218,230,910	7.10	322,367,853	6.16
15,000	17,500	71,571	6.23	1,159,218,951	6.75	318,611,086	6.09
17,500	20,000	59,186	5.15	1,108,423,709	6.46	306,238,277	5.86
20,000	25,000	87,665	7.63	1,955,050,408	11.39	568,405,134	10.87
25,000	30,000	53,161	4.63	1,451,007,082	8.45	453,437,696	8.67
30,000	35,000	33,522	2.92	1,083,407,312	6.31	356,331,169	6.81
35,000	40,000	21,939	1.91	819,200,086	4.77	280,169,345	5.36
40,000	50,000	25,132	2.19	1,114,921,750	6.49	397,290,982	7.60
50,000	60,000	11,871	1.03	645,476,798	3.76	240,542,686	4.60
60,000	75,000	7,994	0.70	531,709,350	3.10	205,638,166	3.93
75,000	100,000	5,695	0.50	488,048,372	2.84	195,578,472	3.74
Over	100,000	7,552	0.66	1,529,246,753	8.91	653,493,976	12.50
<b>Totals</b>		<b>1,148,881</b>	<b>100</b>	<b>17,169,295,729</b>	<b>100</b>	<b>5,229,640,224</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS18

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
Marginal Relief	12,108	3.41	15,120,143	0.40	2,299,755	0.20	5,950	1.96	5,220,848	0.18	756,297	0.09	7,410	3.60	29,998,023	0.56	4,167,585	0.25
24%	198,075	55.81	1,014,846,752	26.78	237,279,575	20.35	188,226	62.16	932,003,220	32.70	213,733,462	25.65	89,866	43.62	1,104,374,328	20.54	242,432,031	14.57
46%	144,699	40.77	2,759,293,303	72.82	926,648,846	79.46	108,630	35.87	1,912,868,144	67.12	618,712,635	74.26	108,742	52.78	4,243,499,120	78.91	1,416,957,820	85.18
<b>Totals</b>	<b>354,882</b>	<b>100</b>	<b>3,789,260,198</b>	<b>100</b>	<b>1,166,228,176</b>	<b>100</b>	<b>302,806</b>	<b>100</b>	<b>2,850,092,212</b>	<b>100</b>	<b>833,202,394</b>	<b>100</b>	<b>206,018</b>	<b>100</b>	<b>5,377,871,471</b>	<b>100</b>	<b>1,663,557,436</b>	<b>100</b>

## INCOME TAX 1998-99

## Table IDS18 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of	Number	% of	Income	% of	Tax	% of
	of cases	total	£	total	£	total	of cases	total	£	total	£	total	of cases	total	£	total	£	total
Marginal Relief	27,753	11.84	116,689,240	2.47	16,425,374	1.14	926	6.93	1,281,249	0.84	216,928	0.44	2,107	5.62	2,655,982	0.94	419,470	0.51
24%	123,185	52.56	1,336,754,879	28.35	296,409,984	20.66	7,268	54.40	33,015,321	21.60	7,510,109	15.23	27,366	73.05	110,284,410	38.83	24,872,007	30.17
46%	83,414	35.59	3,261,717,369	69.18	1,122,082,575	78.20	5,166	38.67	118,578,293	77.57	41,579,380	84.33	7,990	21.33	171,095,105	60.24	57,136,391	69.32
<b>Totals</b>	<b>234,352</b>	<b>100</b>	<b>4,715,161,488</b>	<b>100</b>	<b>1,434,917,933</b>	<b>100</b>	<b>13,360</b>	<b>100</b>	<b>152,874,863</b>	<b>100</b>	<b>49,306,417</b>	<b>100</b>	<b>37,463</b>	<b>100</b>	<b>284,035,497</b>	<b>100</b>	<b>82,427,868</b>	<b>100</b>

**INCOME TAX 1998-99**  
**Table IDS18 - continued**

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by tax band.

<i>Income Tax</i>	<i>Totals</i>						
	<i>Rates</i>	Number of cases	% of total	Income £	% of total	Tax £	% of total
Marginal Relief		56,254	4.90	170,965,485	1.00	24,285,409	0.46
24%		633,986	55.18	4,531,278,910	26.39	1,022,237,168	19.55
46%		458,641	39.92	12,467,051,334	72.61	4,183,117,647	79.99
<b>Totals</b>		<b>1,148,881</b>	<b>100</b>	<b>17,169,295,729</b>	<b>100</b>	<b>5,229,640,224</b>	<b>100</b>

**Table IDS19**  
**Income Tax Computation for 1997-98 and 1998-99**

	1997-98 £ million	1998-99 £ million
Gross Income:		
Schedule E/PAYE	18,122.4	20,395.8
Schedule E/Non-PAYE	943.7	1,147.1
Total Schedule E	19,066.1	21,542.9
Schedule D etc	3,681.2	4,177.5
Schedule F	123.4	222.0
(a) <u>Gross income total</u>	22,870.7	25,942.5
(b) <u>Reductions</u>		
Capital Allowances	428.4	504.3
Other 619.8	716.4	
Total reductions (b)	1,048.2	1,220.7
(c) <u>Total income (a) - (b)</u>	21,822.5	24,721.7
(d) <u>Exempted under exemption limits</u>	555.4	520.0
(e) <u>Personal allowances</u>		
Married persons	2,557.8	2,844.7
Single/widowed	2,301.5	2,723.4
One parent family	166.7	211.8
PAYE allowance	924.1	982.7
Dependant relative	2.5	2.4
Age allowance	48.0	48.6
Other 189.6	218.9	
Total (e) 6,190.3	7,032.4	
(f) <u>Taxable (c)-[(d)+(e)]</u>	15,076.7	17,169.3
(g) <u>Tax due</u>	4,941.0	5,438.9
(h) <u>Relief allowed at standard rate (in tax terms)</u>	201.9	198.7
(i) <u>Double taxation relief</u>	11.4	10.6
(j) <u>Net tax due (g)-[(h)-(i)]</u>	4,727.6	5,229.6
(k) <u>Average effective rate of tax levied on each pound of total income</u>	21.7%	21.2%

(Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables).



## Corporation Tax

- **Table CT1 Exchequer Receipt and Net Receipt**

Corporation Tax was introduced in the Corporation Tax Act of 1976.

Subject to certain exemptions and reliefs, corporation tax is charged on all profits, wherever arising, of companies resident in the State, and profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

The standard rate of corporation tax is 24 per cent with effect from 1 January 2000. A 25 per cent rate of corporation tax also applies to income chargeable under Case III, IV and V of Schedule D and on income from working minerals, petroleum activities and 20 per cent on income from dealing in or developing land other than construction operations. The tax is assessed on the profits of a company's accounting period which is usually of twelve months' duration.

"Preliminary tax", that is, an amount of tax of not less than 90 per cent of the tax ultimately found to be due for an accounting period is payable within six months of the end of a company's accounting period. The return of income must be filed within nine months of the end of the accounting period. Any balance of tax payable is due within one month of the date of the assessment.

Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10 per cent. A list of qualifying activities for this rate, together with a more detailed description of this tax, is to be found in "Leaflet No. 3", an explanatory leaflet available from the Office of the Revenue Commissioners, Direct Taxes Policy, Legislation & Statistics Division, Dublin Castle, Dublin 2.



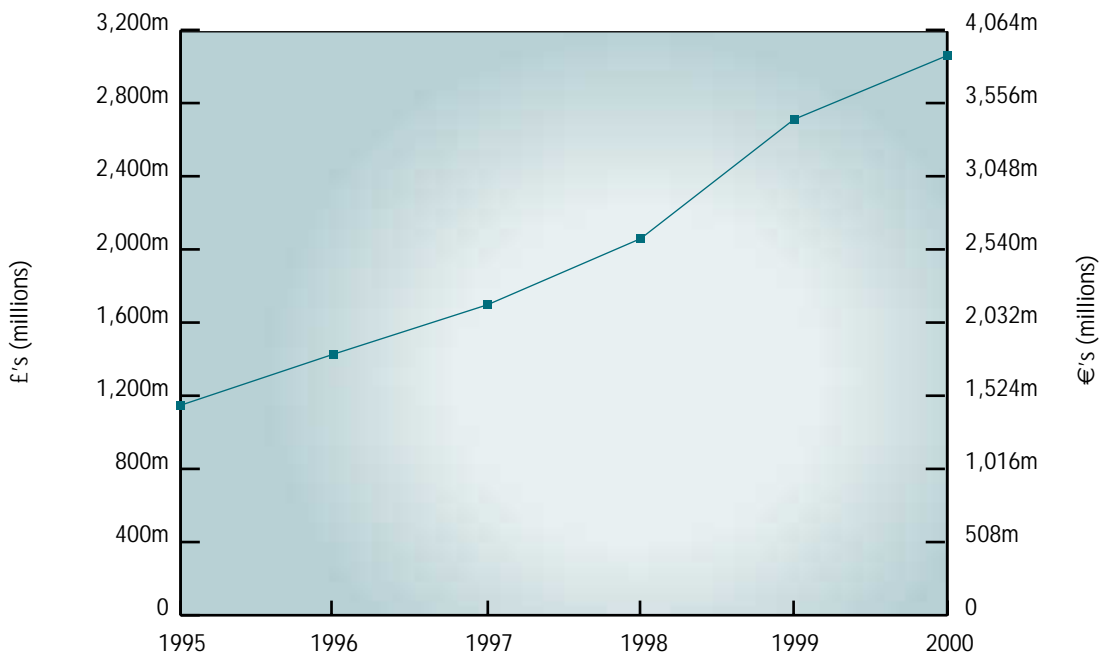
**Table CT1**

**Corporation Tax**

**Exchequer Receipt and Net Receipt**

	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
1995	£1,145,761,000 €1,454,816,370	£1,148,388,610 €1,458,152,747
1996	£1,425,855,000 €1,810,462,388	£1,428,215,760 €1,813,459,935
1997	£1,698,708,000 €2,156,914,232	£1,697,136,030 €2,154,918,242
1998	£2,064,933,000 €2,621,924,060	£2,058,912,141 €2,614,279,146
1999	£2,709,719,000 €3,440,633,396	£2,711,086,719 €3,442,370,041
<b>2000</b>	<b>£3,061,473,000</b> <b>€3,887,268,844</b>	<b>£3,059,897,749</b> <b>€3,885,268,688</b>

**Net Receipt: Corporation Tax**



## Corporation Tax Distribution Statistics

- **Table CTS1.** Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 1999-2000
- **Table CTS2.** Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 1999-2000
- **Table CTS3.** Corporation Tax for accounting periods ended in 1999-2000

Tables CTS1 to CTS3 contain statistics which have been collected in the course of the administration of corporation tax.

### Source of the data

These statistics are based on the details taken from the corporation tax return form CT1 as entered on the live computer file. The 1999-2000 statistics were taken from the live corporation tax file on 15 May, 2001.

### The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. Corporation tax is assessed on profits calculated by reference to a company's own accounting period. For the sake of consistency with the existing income tax-based income distribution statistics the corporation tax statistics have been compiled by reference to a basis period of accounting periods ended between 1 April and the following 31 March. The corporation tax statistics presented in this report are for 1999-2000 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 1999 and 31 March, 2000.

### The income classifier used in the statistics

The two main income concepts on which the corporation tax statistics are based are "adjusted profits" and "Net Case I" income. The two are related. Adjusted profits are the trading profits from a company's accounts, plus expenses not allowable for tax, plus accounting depreciation. In essence, Net Case I income is adjusted profits minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Case I income.

### Corporation tax rates

The average rates of corporation tax applying to profits earned in 1999-2000 accounting periods are indicated in table CTS3. The averaging of the tax rates arises because a number of rates can apply to the profits earned in an accounting period. The standard rate of Corporation Tax was 32% for profits earned from 1 January, 1998, with a rate of 25% applying to the first £50,000 of a company's (or group's) annual income. The standard rate was reduced from 32% to 28% for profits earned from 1 January, 1999, with a rate of 25% applying to the first £100,000 of a company's (or group's) annual income. The standard rate was further reduced from 28% to 24% for profits earned from 1 January, 2000, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed £50,000. Profits are calculated by reference to company accounting periods. Where an accounting period straddles a number of financial years, the profits are apportioned between those years and the rate of tax applicable to each financial year is applied to the proportion of profit falling within it. For example, a company with an accounting period ending on 31 January, 2000 would have 11/12ths of its profits taxed at the standard rate of 28%, subject to 11/12ths of the first £100,000 of its income being taxed at 25% and 1/12ths of its profits taxed at the standard rate of 24%.

### A note on abbreviations and headings used in the tables

In Table CTS1 the term "ACT Due" refers to advance corporation tax. In calculating corporation tax due, credit is given for any ACT already paid. The heading "Main CT Due" refers to corporation tax payable over and above any ACT already paid. This is why ACT appears as a relief in Table CTS3. Also, in table CTS3, a total tax amount is shown including ACT, WHT and IT. The terms WHT and IT refer to withholding tax on professional fees and income tax, respectively. They are included to show the overall tax liability of the companies.

### Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 1999-00 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for net Case I, net Case V, net income chargeable to tax or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of £7,784.1 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of £26,920.6 million would produce an apparent sum of £19,136.5 million for net Case I income - in fact, the actual net Case I figure is £21,273.7 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

## CORPORATION TAX STATISTICS, 1999-2000

Table CTS1 - Distribution Of Incomes and Tax

<i>Range of Net Case 1 Income</i>		<i>Adjusted Profits</i>	<i>Net Case 1</i>	<i>Net Case V (Rent)</i>	<i>Total Income</i>	<i>Capital Gains</i>	<i>Net Inc. charged to Tax</i>	<i>Gross Tax Due</i>	<i>Main CT Due</i>	<i>ACT Due</i>	<i>Total Due (ACT + CT - Repay)</i>	<i>Repayments</i>
Negative or Nil	No. Amnt.(€m)	7,864 2,162.6	34,399 Neg	2,682 150.7	8,274 2,012.3	798 1,138.3	5,851 1,539.2	6,396 439.8	5,643 297.3	235 11.7	7,624 288.2	1,907 20.9
€1 - €25,000	No. Amnt.(€m)	15,360 283.1	15,452 124.3	412 8.1	15,452 159.5	158 16.9	15,030 150.0	15,047 40.1	14,510 35.2	66 1.3	15,029 28.8	510 7.7
€25,001 - €50,000	No. Amnt.(€m)	4,034 237.5	4,048 145.6	216 3.8	4,048 162.6	61 6.7	3,970 155.4	3,975 40.6	3,803 33.5	40 0.1	3,967 29.4	164 4.2
€50,001 - €75,000	No. Amnt.(€m)	2,104 173.0	2,110 129.7	140 2.1	2,110 138.8	49 3.9	2,059 133.1	2,061 35.3	1,975 28.3	30 0.2	2,070 25.8	93 2.7
€75,001 - €100,000	No. Amnt.(€m)	1,328 156.0	1,332 115.5	93 1.4	1,332 121.2	31 0.9	1,299 116.0	1,300 31.1	1,264 24.9	15 0.1	1,302 23.3	36 1.7
€100,001 - €200,000	No. Amnt.(€m)	2,458 455.2	2,466 347.4	239 4.4	2,466 370.7	68 6.7	2,367 345.6	2,374 95.0	2,313 71.5	48 0.6	2,377 69.1	62 3.0
€200,001 - €300,000	No. Amnt.(€m)	1,094 365.1	1,095 268.5	123 3.4	1,095 286.6	38 5.9	1,055 264.0	1,060 75.1	1,040 56.9	35 0.2	1,059 56.0	19 1.2
€300,001 - €400,000	No. Amnt.(€m)	538 237.2	539 188.0	62 1.3	539 195.7	25 2.0	519 178.8	520 50.3	512 36.9	9 Neg	521 36.1	9 0.8
€400,001 - €500,000	No. Amnt.(€m)	374 206.1	375 167.3	55 2.5	375 174.0	16 0.6	357 157.7	357 44.6	351 31.1	18 0.6	356 31.1	5 0.6
€500,001 - €600,000	No. Amnt.(€m)	242 166.2	244 133.1	33 1.3	244 141.5	12 3.3	233 126.3	233 35.7	229 26.5	11 Neg	232 25.9	3 0.7
€600,001 - €700,000	No. Amnt.(€m)	185 146.7	185 119.7	28 0.6	185 124.5	5 0.3	173 111.0	174 31.6	172 20.9	8 Neg	174 20.9	2 Neg
€700,001 - €800,000	No. Amnt.(€m)	161 146.5	161 120.5	19 1.0	161 125.1	10 1.1	153 113.0	155 32.0	149 20.2	8 0.4	155 18.2	6 2.4
€800,001 - €900,000	No. Amnt.(€m)	135 151.7	135 114.0	15 0.2	135 117.6	6 0.6	126 104.4	126 29.6	123 20.3	9 0.7	124 21.0	1 Neg
€900,001 - €1,000,000	No. Amnt.(€m)	97 111.4	97 92.3	12 0.4	97 93.9	1 Neg	95 88.1	95 25.0	94 16.3	4 0.2	95 16.5	0 Neg
€1,000,001 - €5,000,000	No. Amnt.(€m)	988 2,628.1	989 2,179.7	123 8.7	989 2,342.2	33 58.2	930 2,024.6	932 571.9	915 327.0	45 9.0	928 332.5	11 3.5
€5,000,001 - €10,000,000	No. Amnt.(€m)	209 1,655.9	209 1,457.7	24 6.7	209 1,563.8	9 44.1	199 1,329.5	200 376.6	199 175.1	15 2.9	200 177.9	1 Neg
Over €10,000,000	No. Amnt.(€m)	301 15,680.4	303 15,570.5	46 28.0	303 16,282.0	15 406.4	294 13,862.8	294 3,935.1	292 1,684.6	16 29.1	293 1,713.8	1 Neg
All Cases	No. Amnt.(€m)	37,472 24,962.7	64,139 21,273.7	4,322 224.6	38,014 24,411.9	1,335 1,696.0	34,710 20,799.6	35,299 5,889.5	33,584 2,906.5	612 57.4	36,506 2,914.5	2,830 49.5

"Neg" means negligible - where amount did not round up to €0.1 million

## CORPORATION TAX STATISTICS, 1999-2000

Table CTS2 - Distribution of selected allowances, reliefs and deductions.

Range of Net Case 1 Income		Capital Allowances		Losses Carried Forward	Deductions From Total Income & gains	Manufacturing Relief	Double Taxation Relief	Other Tax Relief	With- holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No. Amnt. (€m)	12,902 3,110.0	1,394 89.1	6,255 984.9	3,752 473.1	9 2.6	161 75.9	59 40.7	613 17.3	3,478 22.1
€1 - €25,000	No. Amnt. (€m)	10,947 95.0	632 5.9	2,474 54.5	721 9.5	1,513 2.7	33 Neg	19 Neg	652 8.9	1,960 0.9
€25,001 - €50,000	No. Amnt. (€m)	3,201 74.7	265 2.6	363 12.2	206 7.1	713 4.2	17 0.4	9 Neg	244 6.0	844 0.7
€50,001 - €75,000	No. Amnt. (€m)	1,708 32.1	185 4.3	147 5.4	125 5.6	457 4.5	12 Neg	14 0.2	153 4.5	518 0.6
€75,001 - €100,000	No. Amnt. (€m)	1,094 26.3	125 1.8	79 10.5	94 5.2	314 4.3	1 Neg	7 Neg	86 2.9	375 0.5
€100,001 - €200,000	No. Amnt. (€m)	2,038 88.1	309 6.8	138 11.5	268 25.0	762 17.5	28 1.2	9 0.2	151 6.2	742 0.9
€200,001 - €300,000	No. Amnt. (€m)	878 75.4	170 7.7	52 11.1	151 22.6	396 15.4	16 0.2	5 0.2	53 2.7	315 0.5
€300,001 - €400,000	No. Amnt. (€m)	448 37.9	99 4.9	39 7.1	100 16.9	209 11.8	11 0.2	4 0.4	21 1.5	164 0.4
€400,001 - €500,000	No. Amnt. (€m)	295 32.4	68 1.9	20 4.3	72 16.2	162 11.6	7 Neg	1 0.1	20 1.2	116 0.7
€500,001 - €600,000	No. Amnt. (€m)	197 30.3	50 1.5	10 6.7	57 15.2	103 8.1	8 Neg	2 0.2	10 1.3	60 0.2
€600,001 - €700,000	No. Amnt. (€m)	143 23.0	43 1.2	11 1.5	31 13.5	88 9.4	6 0.2	1 Neg	4 0.3	55 0.6
€700,001 - €800,000	No. Amnt. (€m)	128 21.8	46 2.5	10 2.7	37 12.1	89 10.4	7 Neg	4 0.1	6 2.7	49 0.3
€800,001 - €900,000	No. Amnt. (€m)	114 35.9	27 0.6	4 0.8	31 13.2	57 8.0	4 0.2	1 Neg	1 Neg	37 0.1
€900,001 - €1,000,000	No. Amnt. (€m)	77 17.7	13 0.3	5 0.6	17 5.8	54 8.0	0 Neg	1 0.2	4 0.1	22 Neg
€1,000,001 - €5,000,000	No. Amnt. (€m)	710 395.9	243 19.9	58 183.1	278 317.6	583 214.1	73 6.9	11 8.4	40 6.2	180 2.8
€5,000,001 - €10,000,000	No. Amnt. (€m)	145 177.3	49 19.7	4 12.0	66 234.3	155 179.6	33 11.7	7 2.6	5 1.2	34 0.5
Over €10,000,000	No. Amnt. (€m)	224 1,557.6	99 63.3	13 44.0	107 2,419.3	249 2,101.4	52 37.5	16 62.7	15 1.0	36 9.9
All Cases	No. Amnt. (€m)	35,249 5,831.5	3,817 234.0	9,682 1,352.9	6,113 3,612.3	5,913 2,613.5	469 134.8	170 116.1	2,078 63.8	8,985 41.6

"Neg" means negligible - where amount did not round up to €0.1 million.

**Table CTS3**  
**Corporation Tax for Accounting Periods Ended in 1999/2000**

		<b>All Companies</b>	
		<b>£m</b>	
	Adjusted Profits	24,962.7	
Plus	Balancing Charges	1,944.6	
Plus	Investment Income (section 26)	13.3	
Minus	Capital Allowances (Machinery)	5,831.5	
Minus	Capital Allowances (Buildings)	234.0	
Minus	Miscellaneous Reliefs	365.7	
Minus	Losses Forward	1,352.9	
<hr/>			
<b>Equals A.</b>	<b>Net Case I Income</b>	<b>21,273.7</b>	
<hr/>			
	Rental Income	278.7	
Plus	Rental Balancing Charges	4.0	
Minus	Capital Allowances (Rental)	101.6	
Minus	Losses (Rental)	34.7	
<hr/>			
<b>Equals B.</b>	<b>Net Rental Income</b>	<b>224.6</b>	
<hr/>			
	Interest	460.2	
Plus	Taxed Interest	86.0	
Plus	Foreign Income	406.9	
Plus	Other taxed Income	28.0	
Plus	Other Untaxed Income	155.0	
Plus	Franked Investment Income	81.5	
Plus	Regressed Capital Gains	1,696.0	
<hr/>			
<b>Equals C.</b>	<b>Other Income / Capital Gains</b>	<b>2,913.6</b>	
<hr/>			
<b>D.</b>	<b>Total Income and Gains</b>	<b>24,411.9</b>	<b>(A.+B.+C.)</b>
<hr/>			
	Losses	282.6	
Plus	Management Expenses	426.5	
Plus	Excess Capital Allowances	11.8	
Plus	Charges	2,126.2	
Plus	Group Relief	1,004.9	
<hr/>			
<b>Equals E.</b>	<b>Total Absorbed Deductions</b>	<b>3,612.3</b>	
<hr/>			
<b>F.</b>	<b>Net Income and gains charged to tax</b>	<b>20,799.6</b>	<b>(D.-E.)</b>
	Of which;		
	Income charged at low rate	718.8	
	Other Income	20,080.8	
<hr/>			

**Table CTS3 (Contd.)**  
**Corporation Tax for Accounting Periods Ended in 1999/2000**

<b>G.</b>	<b>Low Rate of Tax for First £100,000 of profits</b>	<b>25.0%</b>	
<b>H.</b>	<b>Average Standard Rate of Tax</b>	<b>28.0%</b>	
<b>I.</b>	<b>Corporation Tax</b>	<b>5,854.6</b>	
<b>J.</b>	<b>Income Tax Payable Under Deduction</b>	<b>26.9</b>	
<b>K.</b>	<b>Gross tax due (incl. surcharges)</b>	<b>5,889.5</b>	
	Manufacturing Relief	2,613.5	
Plus	Double Tax Relief	134.8	
Plus	Other Tax Reliefs	116.1	
Plus	Advance Corporation Tax (Total)	65.5	
<b>Equals L.</b>	<b>Total Reliefs</b>	<b>2,929.8</b>	
<b>M.</b>	<b>Tax less Reliefs</b>	<b>2,967.5</b>	
	Credit for fees withholding tax	63.8	
Plus	Income Tax Credit	41.6	
Plus	Investment Income Credits	5.0	
<b>Equals N.</b>	<b>Total Credits</b>	<b>110.4</b>	
<b>O.</b>	<b>Net Tax payable</b>	<b>2,857.1</b>	<b>(M.-O.)</b>
	Of which;		
	Positive payments	2,906.5	
	Repayments	-49.5	
<b>P.</b>	<b>Current ACT</b>	<b>57.4</b>	
<b>Q.</b>	<b>Overall Tax (including ACT,WHT and IT)</b>	<b>3,019.9</b>	<b>(O.+P.)</b>
	Of which;		
	Positive payments	3,069.4	
	Repayments	-49.5	



## Capital Gains Tax

- **Table CGT1**                    **Exchequer Receipt and Net Receipt**
- **Table CGT2**                    **Capital Gains Tax Assessments**

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975.

Capital gains tax is chargeable on the gains arising on the disposal of assets other than that part of a gain which arose in the period prior to 6 April, 1974. Capital gains tax is also chargeable on the transfer of assets abroad in certain circumstances. Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, that is, the year ending on 5 April. Self Assessment for capital gains tax for both individuals and companies was introduced with effect from the year of assessment 1990-91.

The rates of tax have varied since the introduction of the tax. For the year 2000-2001 a rate of tax of 20% applies to the great majority of disposals and which applies irrespective of the length of period of ownership of the asset.

Chargeable gains of companies other than those arising from the disposal of development land are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the rate of capital gains tax - see above.

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in "Leaflet No. 3", an explanatory leaflet which is available from the Office of the Revenue Commissioners, Direct Taxes Policy, Legislation & Statistics Division, Dublin Castle, Dublin 2.

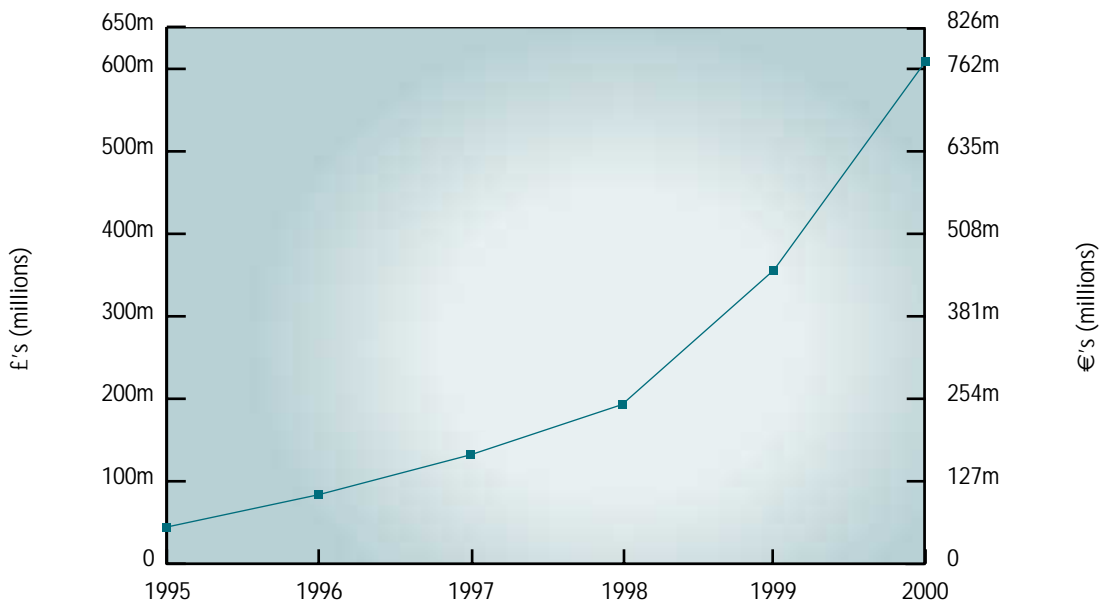


**Table CGT1**  
**Capital Gains Tax**

**Exchequer Receipt and Net Receipt**

	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
1995	£44,541,000 €56,555,404	£44,471,256 €56,466,847
1996	£83,492,000 €106,012,972	£83,735,258 €106,321,846
1997	£132,575,000 €168,335,526	£132,377,215 €168,084,391
1998	£193,145,000 €245,243,561	£193,081,896 €245,163,436
1999	£356,127,000 €452,188,013	£356,139,909 €452,204,404
<b>2000</b>	<b>£609,179,000</b> <b>€773,497,773</b>	<b>£609,183,865</b> <b>€773,503,950</b>

**Net Receipt: Capital Gains Tax**



**Table CGT2**  
**Capital Gains Tax – Assessments**

The following table contains figures relating to capital gains tax assessments raised for the years of assessment ending between 5 April, 1994 and 5 April, 2000.

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		£ million
1994-95	4,840	72.4
1995-96	6,437	76.1
1996-97	8,129	133.5
1997-98	15,560	199.9
1998-99	18,974	351.1
<b>1999-00</b>	<b>20,889</b>	<b>423.0</b>

**Note**

The figures in the above table are subject to adjustments in respect of discharges and repayments still to be made.

The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown in the table.



## VALUE-ADDED TAX

- **Table VAT1. Budget Estimate, Exchequer Receipt and Net Receipt**
- **Table VAT2. Analysis of Net Receipts by Tax Rates**
- **Table VAT3. Number of Registrations**
- **Table VAT4. Registrations by trade sector**

VAT is a tax on supplies and importation of most goods and services. Supplies are taxed at all stages of production and distribution. Persons supplying taxable goods or services within the State in the course or furtherance of business are required to register and account for tax if their turnover is in excess of certain limits. Persons whose turnover does not exceed the appropriate limit may register or not, as they choose.

With the formation of the Single Market, liability for VAT also arises for traders and non-taxable entities (e.g. local authorities) in relation to goods acquired in other Member States. In practice, no VAT is payable in the Member State of purchase, but a liability to Irish VAT arises when the goods are brought into the State.

Goods imported from outside the EU are liable to tax on importation at the rate applying to the supply of the same goods within the State. Registered persons who satisfy certain conditions may defer payment of tax at importation to the 15th day of the month following importation.

Registered persons are liable for tax on all taxable goods and services supplied by them within the State. In the case of transactions with other registered persons, invoices showing the tax separately must be issued. Cumulative taxation is avoided by allowing registered persons to deduct the tax borne or payable on their purchases and imports from the tax payable on their supplies. Deduction is allowed in respect of all purchases (including acquisitions from other Member States) and imports, for the purposes of a taxable business, with a few exceptions, mainly motor cars, petrol, meals and entertainment. Export sales (i.e. outside the EU) are zero rated.

Certain traders who are primarily engaged in making supplies of goods to VAT-registered persons in other Member States or exporting goods to non-EU countries can avail of a facility whereby most supplies (including intra-Community acquisitions and imports) made to them can be zero rated.

The usual taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. There is provision whereby certain traders may be allowed to make their VAT returns on an annual basis. Also in certain circumstances, where a trader is in a permanent repayment situation, he/she may be eligible to make returns on a monthly basis. The rates of VAT at the beginning of 2000 were zero, 10 per cent, 12.5 per cent and 21 per cent, with a rate of 4.0 per cent applied to livestock, live greyhounds and to the hire of horses. The 4.0 per cent rate was increased to 4.2 per cent with effect from 1 March, 2000.

**The rates of VAT which have applied from the introduction of the tax to the end of 2000 are as follows:-**

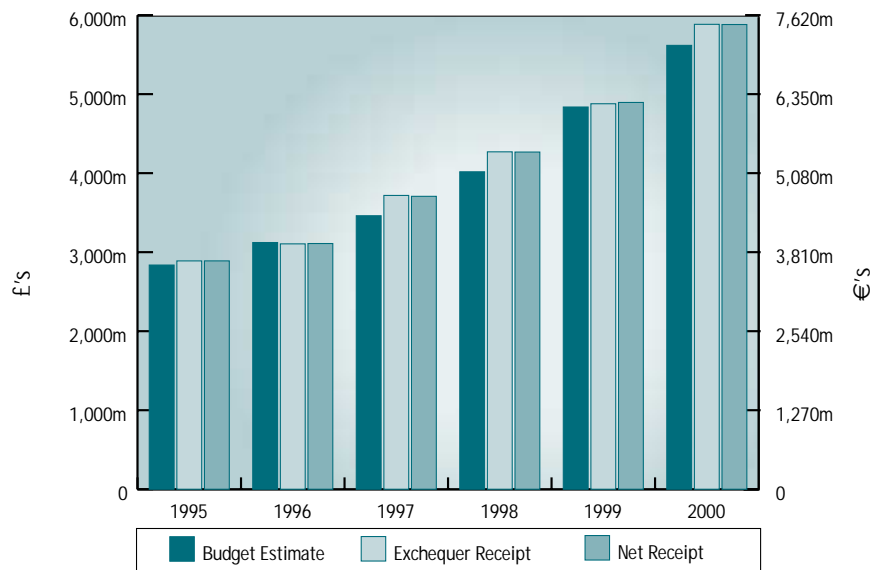
<i>Date</i>	<i>Zero %</i>	<i>Special %</i>	<i>Low %</i>	<i>Standard %</i>	<i>High %</i>
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35&40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5, 8, 18 (d)	23	35	-
1.3.'85	0	2.2 (c)	10 (d)	23 (e)	-
1.3.'86	0	2.4 (c)	10	25	-
1.5.'87	0	1.7 (c)	10	25	-
1.3.'88	0	1.4 (c), 5 (f)	10	25	-
1.3.'89	0	2 (c), 5 (f)	10	25	-
1.3.'90	0	2.3 (c)	10	23	-
1.3.'91	0	2.3	10 & 12.5 (g)	21	-
1.3.'92	0	2.7	10, 12.5 & 16 (h)	21	-
1.3.'93	0	2.5	12.5 (i)	21	-
1.3.'94	0	2.5	12.5	21	-
1.3.'95	0	2.5	12.5	21	-
1.3.'96	0	2.8	12.5	21	-
1.3.'97	0	3.3	12.5	21	-
1.3.'98	0	3.6	12.5	21	-
1.3.'99	0	4.0	12.5	21	-
1.3.'00	0	4.2	12.5	21	-

**Notes**

- (a) The rate of 11.11 per cent applied only to dances: they were liable at the low rate from 1.3.76 to 28.2.85 and at the standard rate thereafter.
- (b) Goods previously liable at the high rates have been liable at the low or standard rates since 1.3.79. This reduction in VAT charges was effected in conjunction with an increase in excise duty.
- (c) These rates applied to livestock only. Prior to the introduction of the 2.2 per cent rate, the 23 per cent rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0 per cent.
- (d) The 10 per cent rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5, 8 and 18 per cent rates.
- (e) The standard rate of 23 per cent introduced in 1985 applied to almost all goods and services previously liable at the 23 and 35 per cent rates.
- (f) The 5 per cent rate applied to electricity only. This rate was increased to 10 per cent from 1 March, 1990.
- (g) The 12.5 per cent rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10 per cent rate.
- (h) The 16 per cent rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5 per cent rate.
- (i) The 10 per cent and the 16 per cent rates were abolished on 1 March, 1993. However, in the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10 per cent rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993.

Table VAT1.

Year	Budget Estimate	Exchequer Receipt	Net Receipts
1995	£2,837,000,000 €3,602,246,929	£2,889,415,000 €3,668,800,250	£2,889,620,068 €3,669,060,633
1996	£3,122,000,000 €3,964,122,281	£3,105,085,000 €3,942,644,661	£3,109,289,025 €3,947,982,672
1997	£3,461,000,000 €4,394,563,489	£3,717,955,000 €4,720,829,037	£3,706,764,316 €4,706,619,800
1998	£4,017,000,000 €5,100,537,861	£4,269,789,000 €5,421,513,680	£4,266,992,721 €5,417,963,138
1999	£4,837,000,000 €6,141,723,085	£4,878,282,000 €6,194,140,412	£4,894,608,489 €6,214,870,777
2000	£5,617,000,000 €7,132,118,787	£5,883,269,000 €7,470,210,674	£5,880,902,005 €7,467,205,211

**Notes:**

- \*The 1996 Budget Estimate includes £119 (€151) million Advance December VAT abolished in the Budget, therefore not collected. "Real" Target = £3,003 (€3,813) million.
- The figure of £5,880.9 (€7,467.2) million includes an amount of £46.9 (€59.6) million due in respect of imports in December, 1999, payment of which was received in January, 2000, and excludes an amount of £62.1 (€78.8) million due in respect of imports in December, 2000 payment of which was deferred until January, 2001.

Table VAT2.

**Analysis of Net Receipts by VAT Rates**

Rate of VAT		Payable on Sales	Paid at Importation	Total	Deductible	Net Paid (adjusted)
Flat Rate	£m	35	-	35	116	-81
	€m	44	-	44	147	-103
Low	£m	2,559	68	2,627	770	1,857
	€m	3,249	86	3,336	978	2,358
Standard	£m	12,076	779	12,855	8,750	4,105
	€m	15,333	989	16,322	11,110	5,212
<b>TOTALS</b>	£m	<b>14,670</b>	<b>847</b>	<b>15,517</b>	<b>9,636</b>	<b>5,881</b>
	€m	<b>18,627</b>	<b>1,075</b>	<b>19,702</b>	<b>12,235</b>	<b>7,467</b>

**Note:**

The figures shown above are estimates derived from Trading Details supplied by VAT registered Traders.

**Table VAT3.****Number of registrations**

Registrations effective on 31.12.99	178,570
New registrations in 2000	19,061
	<u>197,631</u>
Registrations cancelled in 2000	<u>2,349</u>
Registrations effective on 31.12.00	195,282

**Table VAT4.**

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. This classification is subject to an ongoing process of update and revision to reflect changes in economic activities and provides a more reliable basis for sector analysis than the system based solely on trade classification at the time of registration which was used before 1998.

<b>Registrations by Trade Sector</b>	<b>31 Dec. 1999</b>	<b>31 Dec. 2000</b>
Accommodation ( <i>including Camping, Holiday Homes, Hotels, Guest Houses</i> )	2,457	<b>2,583</b>
Catering ( <i>including Canteens, Contract Caterers, Restaurants</i> )	4,578	<b>4,867</b>
Publicans	7,050	<b>7,181</b>
Other Entertainment ( <i>including Amusement Arcades, Ballrooms, Betting Premises, Cinemas, Night Clubs, Performers, Radio + TV Services</i> )	1,366	<b>1,498</b>
Construction ( <i>including Builders, Civil Engineering + Related Trades</i> )	31,547	<b>37,242</b>
Energy Industry & Water Supply	248	<b>264</b>
Communications	312	<b>413</b>
Financial Services ( <i>including Banking, Credit Unions, Insurance</i> )	920	<b>1,044</b>
Finance Agents ( <i>including Actuaries, Assessors, Brokers, Loss Adjustors, Accountants, Auctioneers, Developers, Estate Agents</i> )	7,698	<b>8,894</b>
Other Professionals ( <i>including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press</i> )	22,965	<b>26,229</b>
Other Agents ( <i>including Building Materials, Clothing, Food, Furniture</i> )	1,700	<b>1,842</b>
Agriculture	8,304	<b>8,958</b>
Fishing	746	<b>782</b>
Forestry	528	<b>555</b>
Food Manufacturing	2,191	<b>2,358</b>
Drinks & Tobacco Manufacturing	162	<b>165</b>
Clothing Manufacturing	770	<b>790</b>
Footwear Manufacturing	39	<b>47</b>
Textile + Leather Industry	505	<b>505</b>
Engineering Manufacturing ( <i>including Chemical, Electrical Components, Metal</i> )	8,407	<b>9,062</b>
Furniture Manufacturing	1,791	<b>1,950</b>
Other Manufacturing ( <i>including Books, Printing, Timber Processing</i> )	4,027	<b>4,283</b>
Transport Services	7,435	<b>8,013</b>
Repairs of Vehicles	4,156	<b>4,358</b>
Repairs of Other Goods	1,496	<b>1,615</b>
Wholesale Distribution	10,388	<b>10,768</b>
Chemists + Pharmacies	1,339	<b>1,372</b>
Electrical Goods Retailers	2,600	<b>2,708</b>
Fuel Retailers ( <i>including Filling Stations</i> )	2,877	<b>2,952</b>
Household Fittings Retailers	392	<b>405</b>
Motor Vehicle Sales	2,405	<b>2,412</b>
Off Licences	333	<b>424</b>
Other Retailers	15,289	<b>15,411</b>
Other Services	16,714	<b>20,806</b>
Miscellaneous	4,835	<b>2,526</b>
Total	178,570	<b>195,282</b>

## Sheriff and Solicitor Enforcement

- **Table ENF1** Value by Taxhead of Certificates issued to Sheriffs in 2000
- **Table ENF2** Details of Judgements Registered

### ENFORCEMENT BY SHERIFFS

#### (Notes on Table ENF1)

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2000, the number of certificates issued was 16,199 with a face value of £188m (€239m).
2. Since 1 November 1998, Sheriff Certificates are consolidated and may include more than one taxhead on each referral.
3. The face value of the certificates can reflect a high degree of estimation – where a taxpayer fails to respond to earlier demands for returns, the liability referred to the sheriff is estimated by Revenue.
4. The total value of payments made directly to Sheriffs in 2000 was £54m (€69m).

### JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

#### (Notes on Table ENF2)

1. In the course of 2000, the number of judgements registered by the Collector-General in respect of tax and interest was 349, with a face value of £10.8m (€13.7m)
2. The number of cases referred for enforcement by court proceedings in 2000 was 4,714. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement stage is reached. Similarly, not all judgements are registered. Payment can be made after judgement is obtained, in which case registration of that judgement is not then effected.
3. The total amount collected as a result of Solicitor enforcement in 2000 was £26m (€33m).



Table ENF1

## Value by Taxhead of Certificates Issued To Sheriffs in 2000

<i>Tax Type</i>	<i>Value</i>	
	<b>£m</b>	<b>€m</b>
PAYE/PRSI.	78m	99m
Value Added Tax.	62m	79m
Income Tax.	31m	39.5m
Corporation Tax.	15m	19m
Capital Gains Tax.	2m	2.5m
<b>Total</b>	<b>188m</b>	<b>239m</b>

Table ENF2

## Details of Judgements Registered

<i>Range Of Value</i>	<i>Ltd. Co's</i>	<i>Individual</i>	<i>Total</i>
Less Than £2,000 €2,539	2	24	26
£2,000 - £5,000 €2,539 - €6,349	6	53	59
£5,000 - £10,000 €6,349 - €12,697	7	57	64
£10,000 - £20,000 €12,697 - €25,395	5	57	62
£20,000 - £50,000 €25,395 - €63,487	9	63	72
£50,000 - £100,000 €63,487 - €126,974	7	33	40
> £100,000 > €126,974	2	24	26
<b>Total</b>	<b>38</b>	<b>311</b>	<b>349</b>