

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2016 €m</b>	<b>2016 Numbers</b>	<b>2015 €m</b>	<b>2015 Numbers</b>	<b>2014 €m</b>	<b>2014 Numbers</b>
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT			5.0	2,100	5.7	2,400
Additional Credit for Incapacitated Child	IT			66.7	22,800	59.0	20,300
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT			3.9	3,500	4.4	4,000
Additional Personal Credit for Lone Parent	IT			-	-	-	-
Age Credit	IT			63.1	170,000	58.7	158,800
Age Exemption with child addition (1)	IT			-	-	81.3	66,000
Allowable Expenses	IT			81.5	550,200	76.9	536,500
Allowance for seafarers	IT			0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT			-	-	-	-
Approved Profit Sharing Schemes *	IT			44.7	26,700	50.8	25,700
Approved Share Option Schemes	IT			-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT			2.3	1,580	2.2	1,560
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT			3.8	20,600	6.1	20,800
Dependent Relative Credit	IT			2.0	18,900	1.9	18,400
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT			17.2	6,710	17.3	6,690
Donation of Heritage Items	IT,CT,CAT			1.8	2	0.13	1
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT			0.9	1	N/A	N/A
Donations to Approved Bodies	IT,CT			38.1	148,300	27.6	124,600
Donations to Sports Bodies	IT,CT			0.4	1,170	0.5	1,170
Employee (PAYE) Credit	IT			-	-	3,018.8	1,668,400
Employees' Contributions To Approved Superannuation Schemes (4)	IT			-	-	548.8	602,100
Employers' Contributions To Approved Superannuation Schemes (4)	IT			-	-	138.0	314,000
Employment and Investment Incentive (EII)	IT			22.2	1,530	18.8	1,395
Exempt Rental Income from Leasing of Farm Land	IT			13.9	6,830	9.2	5,130
Exemption of Income arising from the Provision of Childcare Services	IT			1.4	680	1.3	660
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT			-	-	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT			454.3	556,700	452.8	534,100
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT			-	-	-	-
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT			-	-	0.0	0
Foster Care Payments	IT			30.8	4,440	31.8	4,200
Exemption of Certain Earnings of Writers, Composers and Artists	IT			10.8	2,840	5.8	2,640
Exemption of employers' contributions from employee BIK (4)	IT			-	-	520.0	314,000
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT			-	N/A	-	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT			145.2	N/A	108.4	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT			-	-	-	-
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT			607.6	-	517.6	-
Exemption of Statutory Redundancy Payments (7) *	IT			19.0	4,330	21.1	6,880
Foreign Earnings Deduction (FED)	IT			-	-	1.1	144
Stock Relief (General) (S666)	IT			6.1	10,690	5.2	9,100
Health Expenses (Nursing Homes + Others) (15)	IT			147.4	444,700	145.9	421,800
Health Expenses (Nursing Homes)	IT			30.4	6,400	29.1	6,200
Health Expenses (Other)	IT			117.0	438,300	116.8	419,200
Home Renovation Incentive Scheme (10)	IT			-	-	21.4	11,684
Homecarer Credit	IT			60.9	80,900	60.9	80,900
Interest paid: Loans relating to Principal Private Residence	IT			232.4	442,500	266.4	473,890
Interest paid: Other (5)	IT			1.9	800	3.0	1,100
Investment in Corporate Trades (BES)	IT			-	-	-	-
Investment in Seed Capital	IT			-	-	1.8	59
Married or a Civil Partners Person's Credit (2)	IT			-	-	2,561.7	875,200
Medical Insurance Premiums (3)	IT			325.2	1,111,300	354.9	1,111,300
Pension Contribution (Retirement Annuity and PRSA)	IT			-	-	210.0	93,700
Person Taking Care of Incapacitated Taxpayer	IT			8.2	1,880	8.1	1,910
Personal Retirement Savings Accounts	IT			-	-	-	-
Relief for expenditure on significant buildings and gardens	IT			2.2	150	2.8	150
Relief for New Shares Purchased by Employee	IT			-	-	-	-
Rent a Room	IT			6.9	6,460	9.3	5,710
Rent Paid in Private Tenancies	IT			21.4	135,600	29.5	143,900
Rented Residential Relief - Section 23 (9)	IT			-	-	10.7	852
Retirement Annuity Premiums	IT			-	-	-	-
Retirement Relief for certain Sports Persons	IT			0.5	38	0.3	38
Revenue Job Assist allowance	IT			0.6	920	1.2	1,570
Savings-Related Share Option Schemes *	IT			3.5	1,330	3.5	1,910
Service Charges	IT			-	-	0.0	0
Single Person Child Carer Tax Credit	IT			89.9	66,800	94.0	71,100
Single Person's Credit (2)	IT			-	-	1,882.6	1,305,500

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2016 €m</b>	<b>2016 Numbers</b>	<b>2015 €m</b>	<b>2015 Numbers</b>	<b>2014 €m</b>	<b>2014 Numbers</b>
Special Assignee Relief Programme (SARP)	IT			9.5	586	5.9	302
Special Savings Incentive Scheme	IT			-	-	-	-
Stock Relief (for Registered Farm Partnerships) (S667C)	IT			0.003	60	0.03	30
Stock Relief (for Young Trained Farmers) (S667B)	IT			1.4	460	1.1	280
Tax Relief on "tax free" lump sums (4)	IT			-	-	134.0	N/A
Third Level Education Fees	IT			23.8	29,300	12.7	29,100
Trade Union Subscriptions	IT			-	-	-	-
Widowed Person or Surviving Civil Partner Credit (2)	IT			-	-	192.1	90,900
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT			1,263.1	31,700	1,084.4	31,000
Employee Share Ownership Trusts *	IT,CT			1.7	11,800	1.7	11,831
Investment in Films *	IT,CT			69.7	1,102	118.6	4,140
Losses (including Capital Allowances brought forward from earlier years)	IT,CT			2,784.4	80,248	2,162.0	81,780
Start your Own Business Relief (Section 472AA)	IT			15.2	3,910	5.2	2,291
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT			-	-	0.0	0
Group Relief (14)	CT			254.1	1,922	234.9	1,879
Relief in Investment in Renewable energy	CT			-	-	N/A	N/A
Research & Development Tax Credit	CT			707.9	1,535	553.3	1,570
Start Up Relief	CT			4.8	936	4.7	977
Capital Allowances Used (Total) * (8)	IT,CT			6,217.0	341,054	2,849.0	333,850
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT			1.1	65	0.9	57
Agricultural Relief	CAT	114.6	1,263	215.0	2,024	164.4	1,581
Business Relief (11)	CAT	85.1	483	86.9	461	139.7	495
Dwelling House Exemption	CAT	58.0	631	52.0	741	41.0	614
Favourite Nephew Relief	CAT		83		133		114
Approved Sports Bodies	Stamps	0.5	62	0.5	62	0.2	65
Certain Company Reconstructions and Amalgamations (12)	Stamps	198.0	752	68.4	784	88.8	993
Certain Family Farm Transfers	Stamps	0.2	18	0.1	25	0.2	25
Charities	Stamps	4.6	1,159	2.9	837	3.5	589
Commercial Woodlands	Stamps	34.0	124	48.8	102	12.0	108
Consanguinity	Stamps	2.9	1,406	6.8	3,064	6.9	3,973
Housing Authorities and Affordable Homes Partnerships	Stamps	3.1	1,212	1.0	754	0.7	599
Intragroup Transactions (13)	Stamps	9195.0	1,108	2,977.8	1,200	3,841.0	1,237
Miscellaneous Instruments	Stamps	0.2	40	0.1	40	1.3	38
Oireachtas Funds	Stamps	2.0	898	2.3	618	3.2	758
Property Transfer Between Spouses	Stamps	11.6	3,850	10.5	3,731	9.1	3,579
Property Transfer Between Spouses on Foot of Court Orders	Stamps	0.8	507	0.8	439	0.6	405
Young Trained Farmer	Stamps	4.6	731	5.2	989	4.7	722
Air Navigation Services	VAT			0.0	0	0.0	0
European Space Agency	VAT			0.0	-	-	-
Donated Medical Equipment	VAT			0.7	11	0.6	17
Disabled Equipment	VAT			4.0	4,932	3.0	4322
Water Rescue Craft and Equipment	VAT			0.0	-	-	-
Exports by Philanthropic Organisations	VAT			0.0	-	0.1	10
Marine Diesel	VAT			0.0	100	0.1	103
Touring Coaches	VAT			6.3	141	5.5	118
Diplomatic Personnel	VAT			2.4	970	1.3	905
Disabled Car Drivers	VAT			5.5	1,777	5.1	1698
Disabled Vans Drivers	VAT			0.1	42	0.1	44
Disabled Car Passengers	VAT			14.0	3,291	12.7	3094
Disabled Vans Passengers	VAT			0.5	119	0.3	90
Disabled Car Organisation	VAT			0.1	10	-	-
Disabled Vans Organisation	VAT			0.0	-	-	-

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2013 €m</b>	<b>2013 Numbers</b>	<b>2012 €m</b>	<b>2012 Numbers</b>	<b>2011 €m</b>	<b>2011 Numbers</b>
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	5.5	2,400	5.5	2,400	5.5	2,400
Additional Credit for Incapacitated Child	IT	51.0	17,700	45.6	15,900	41.9	14,700
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.4	4,000	4.4	4,000	4.4	4,000
Additional Personal Credit for Lone Parent	IT	141.6	104,100	147.1	107,500	144.0	104,200
Age Credit	IT	55.3	149,600	52.3	141,500	47.6	129,100
Age Exemption with child addition (1)	IT	95.2	65,500	115.3	89,700	93.1	70,800
Allowable Expenses	IT	70.9	571,000	70.9	611,000	66.5	642,300
Allowance for seafarers	IT	0.4	190	0.4	200	0.4	190
Amounts Made as Compensation for Loss of Office	IT	48.2	4,260	32.9	3,640	32.0	3,350
Approved Profit Sharing Schemes *	IT	39.0	38,200	57.1	41,300	25.1	34,500
Approved Share Option Schemes	IT	-	-	-	-	-	-
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.2	1,540	2.1	1,450	2.0	1,430
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.0	20,900	6.0	22,300	5.9	24,900
Dependent Relative Credit	IT	1.8	18,000	1.8	18,100	1.7	17,200
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.5	6,780	17.7	6,790	18.0	6,890
Donation of Heritage Items	IT,CT,CAT	0.3	1	0.1	1	1.4	1
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	N/A	N/A	N/A	N/A	N/A	N/A
Donations to Approved Bodies	IT,CT	45.0	135,200	46.8	138,000	47.1	140,400
Donations to Sports Bodies	IT,CT	0.5	2,440	0.5	1,520	0.5	1,620
Employee (PAYE) Credit	IT	2,916.3	1,613,000	2,873.0	1,591,400	2,782.5	1,546,800
Employees' Contributions To Approved Superannuation Schemes (4)	IT	552.0	592,700	560.0	606,200	584.0	635,900
Employers' Contributions To Approved Superannuation Schemes (4)	IT	132.0	313,100	137.4	311,600	142.0	310,400
Employment and Investment Incentive (EII)	IT	12.7	1028	4.0	352	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	7.3	4,370	7.3	3,980	6.3	3,590
Exemption of Income arising from the Provision of Childcare Services	IT	1.0	590	1.0	560	0.9	510
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	387.9	467,800	424.0	469,200	356.0	388,800
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	0.0	0	0.0	0	0.0	0
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	40.2	22,800	40.3	22,800	41.7	23,900
Foster Care Payments	IT	32.4	4,235	32.6	4,396	32.2	4,340
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.3	2,580	4.8	2,490	5.5	2,520
Exemption of employers' contributions from employee BIK (4)	IT	497.0	313,100	515.7	311,600	532.0	310,400
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	33.0	N/A	29.7	N/A	31.1	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	92.9	N/A	70.0	N/A	50.4	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	865.0	N/A	765.0	N/A	805.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	568.2	N/A	615.8	N/A	674.8	n/a
Exemption of Statutory Redundancy Payments (7) *	IT	44.6	14,090	211.2	33,072	141.4	49,800
Foreign Earnings Deduction (FED)	IT	1.0	135	0.8	108	N/A	N/A
Stock Relief (General) (S666)	IT	5.2	8,950	5.2	7,720	2.0	N/A
Health Expenses (Nursing Homes + Others) (15)	IT	136.2	399,400	134.0	388,300	131.1	384,300
Health Expenses (Nursing Homes)	IT	25.2	5,800	25.2	5,500	23.1	5,000
Health Expenses (Other)	IT	111.0	396,700	108.8	385,600	108.0	381,800
Home Renovation Incentive Scheme (10)	IT	3.9	1,853	N/A	N/A	N/A	N/A
Homecarer Credit	IT	61.9	82,500	63.2	84,400	62.6	83,400
Interest paid: Loans relating to Principal Private Residence	IT	353.0	498,000	411.2	508,119	357.3	504,700
Interest paid: Other (5)	IT	15.2	2,900	15.2	3,300	19.4	4,100
Investment in Corporate Trades (BES)	IT	-	-	-	-	16.8	927
Investment in Seed Capital	IT	1.3	60	1.6	88	2.0	80
Married or a Civil Partners Person's Credit (2)	IT	2,513.4	857,400	2,483.1	845,800	2,400.6	817,500
Medical Insurance Premiums (3)	IT	575.8	1,118,400	883.9	1,197,500	737.2	1,271,600
Pension Contribution (Retirement Annuity and PRSA)	IT	211.0	99,800	-	-	-	-
Person Taking Care of Incapacitated Taxpayer	IT	7.9	1,900	7.4	1,780	7.1	1,700
Personal Retirement Savings Accounts	IT	-	-	68.9	48,200	72.3	53,800
Relief for expenditure on significant buildings and gardens	IT	2.1	120	2.1	110	3.0	150
Relief for New Shares Purchased by Employee	IT	-	-	-	N/A	0.1	70
Rent a Room	IT	8.3	5,730	8.0	5,250	5.6	3,920
Rent Paid in Private Tenancies	IT	37.9	153,100	48.0	166,400	66.5	179,600
Rented Residential Relief - Section 23 (9)	IT	7.3	754	8.8	840	12.5	1,091
Retirement Annuity Premiums	IT	-	-	168.0	69,100	164.3	78,700
Retirement Relief for certain Sports Persons	IT	0.3	46	0.3	25	0.3	23
Revenue Job Assist allowance	IT	1.5	2,030	1.5	1,710	1.1	1,220
Savings-Related Share Option Schemes *	IT	3.5	1,930	1.3	2,100	2.5	1,500
Service Charges	IT	0.0	0	0.0	0	26.6	462,800
Single Person Child Carer Tax Credit	IT	-	-	-	-	-	-
Single Person's Credit (2)	IT	1,809.0	1,255,300	1,778.7	1,230,000	1,742.2	1,206,700

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2013 €m</b>	<b>2013 Numbers</b>	<b>2012 €m</b>	<b>2012 Numbers</b>	<b>2011 €m</b>	<b>2011 Numbers</b>
Special Assignee Relief Programme (SARP)	IT	1.9	121	0.1	11	N/A	N/A
Special Savings Incentive Scheme	IT	-	-	-	-	-	0
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	0.1	30	0.1	30	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	1.1	310	1.1	280	N/A	N/A
Tax Relief on "tax free" lump sums (4)	IT	134.0	N/A	135.0	N/A	N/A	N/A
Third Level Education Fees	IT	12.5	23,600	13.4	25,300	14.5	27,600
Trade Union Subscriptions	IT	0.0	0	0.0	0	0.0	0
Widowed Person or Surviving Civil Partner Credit (2)	IT	186.9	88,700	182.3	86,600	170.1	80,600
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	616.3	24,300	738.6	22,900	622.7	20,200
Employee Share Ownership Trusts *	IT,CT	1.1	25,300	0.5	11,100	2.3	25,200
Investment in Films *	IT,CT	73.1	4,217	58.5	3,372	45.7	2,669
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1,780.2	81,622	1,626.1	84,200	1,649.4	82,300
Start your Own Business Relief (Section 472AA)	IT	0.1	228				
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	0.0	0	0.0	0	73.3	454
Group Relief (14)	CT	313.1	1,730	318.1	1,780	372.5	2,318
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	421.4	1,576	281.9	1,543	252.6	1,409
Start Up Relief	CT	4.9	1,038	5.5	1,270	6.8	1,284
Capital Allowances Used (Total) * (8)	IT,CT	2,559.0	319,000	1,656.0	300,700	1,691.4	297,000
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	0.7	65	1.0	77	1.3	76
Agricultural Relief	CAT	163.4	1,594	200.8	1,747	185.1	1,499
Business Relief (11)	CAT	135.2	440	371.9	622	135.9	504
Dwelling House Exemption	CAT	35.0	538	38.0	499	45.0	565
Favourite Nephew Relief	CAT		90		105		102
Approved Sports Bodies	Stamps	0.2	62	0.01	68	1.0	57
Certain Company Reconstructions and Amalgamations (12)	Stamps	59.0	718	111.7	995	49.9	584
Certain Family Farm Transfers	Stamps	0.1	20	0.01	14	0.4	17
Charities	Stamps	3.9	796	3.9	517	11.0	599
Commercial Woodlands	Stamps	8.4	89	8.9	64	10.6	76
Consanguinity	Stamps	5.3	3,207	8.3	5,109	26.5	6,153
Housing Authorities and Affordable Homes Partnerships	Stamps	0.86	1,158	1.0	1,021	0.24	442
Intragroup Transactions (13)	Stamps	3,080.0	975	2,059.7	1,154	18,057.0	1,254
Miscellaneous Instruments	Stamps	0.4	22	0.01	67	0.7	87
Oireachtas Funds	Stamps	8.0	1,145	9.0	1,482	11.0	898
Property Transfer Between Spouses	Stamps	9.6	3,590	17.0	5,332	36.0	6,141
Property Transfer Between Spouses on Foot of Court Orders	Stamps	0.8	449	1.0	567	1.6	513
Young Trained Farmer	Stamps	3.7	714	7.9	1,157	12.9	848
Air Navigation Services	VAT	0.0	0	0	0	N/A	N/A
European Space Agency	VAT	0.0	0	0	0	N/A	N/A
Donated Medical Equipment	VAT	0.6	18	0.5	11	N/A	N/A
Disabled Equipment	VAT	3.8	4,613	4.0	4,821	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.1	-	-	-	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.0	18	0.08	14	N/A	N/A
Marine Diesel	VAT	0.2	113	0.1	113	N/A	N/A
Touring Coaches	VAT	4.0	94	2.64	60	N/A	N/A
Diplomatic Personnel	VAT	1.5	992	1.4	963	N/A	N/A
Disabled Car Drivers	VAT	4.3	1,518	4.7	1,603	N/A	N/A
Disabled Vans Drivers	VAT	0.2	56	0.3	91	N/A	N/A
Disabled Car Passengers	VAT	10.5	2,685	10.6	2,754	N/A	N/A
Disabled Vans Passengers	VAT	0.4	92	0.6	142	N/A	N/A
Disabled Car Organisation	VAT	-	-	0.12	20	N/A	N/A
Disabled Vans Organisation	VAT	-	-	-	-	N/A	N/A

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2010 €m</b>	<b>2010 Numbers</b>	<b>2009 €m</b>	<b>2009 Numbers</b>	<b>2008 €m</b>	<b>2008 Numbers</b>
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	5.6	2,300	6.2	2,400	6.9	2,300
Additional Credit for Incapacitated Child	IT	39.1	13,000	38.0	12,200	39.0	12,300
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.9	4,000	4.9	4,000	4.9	4,000
Additional Personal Credit for Lone Parent	IT	141.9	95,500	174.1	103,600	197.4	116,700
Age Credit	IT	46.3	95,900	43.7	90,700	42.3	88,100
Age Exemption with child addition (1)	IT	92.1	63,500	83.0	55,700	91.0	58,600
Allowable Expenses	IT	66.5	695,000	73.7	744,300	75.2	835,900
Allowance for seafarers	IT	0.3	160	0.2	150	0.3	160
Amounts Made as Compensation for Loss of Office	IT	36.7	4,580	47.8	6,110	44.7	3,790
Approved Profit Sharing Schemes *	IT	41.9	62,000	37.6	62,900	99.0	111,180
Approved Share Option Schemes	IT	-	-	0.5	370	0.1	280
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	1.9	1,220	1.9	1,190	2.1	1,320
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.9	25,900	3.9	27,300	4.0	29,200
Dependent Relative Credit	IT	2.0	17,400	2.1	18,200	2.0	18,700
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	19.3	6,960	19.5	6,840	22.3	7,820
Donation of Heritage Items	IT,CT,CAT	0.2	3	0.7	2	4.7	5
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	N/A	N/A	N/A	N/A	3.6	4
Donations to Approved Bodies	IT,CT	51.1	146,800	54.1	155,100	52.4	131,100
Donations to Sports Bodies	IT,CT	0.5	1,540	0.7	2,100	0.3	850
Employee (PAYE) Credit	IT	2,968.6	1,522,800	2,995.2	1,560,600	3,253.8	1,710,200
Employees' Contributions To Approved Superannuation Schemes (4)	IT	598.5	625,100	729.0	713,600	655.0	792,600
Employers' Contributions To Approved Superannuation Schemes (4)	IT	141.0	302,900	153.0	342,200	165.0	362,700
Employment and Investment Incentive (EII)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	5.0	3,230	4.4	2,960	N/A	N/A
Exemption of Income arising from the Provision of Childcare Services	IT	0.8	450	0.8	470	0.8	440
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	385.8	399,000	390.7	372,900	235.3	401,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	0.0	0	47.5	154,300	98.3	195,200
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	40.1	23,500	41.7	23,300	18.2	23,420
Foster Care Payments	IT	29.2	3,370	28.4	3,360	28.1	3,470
Exemption of Certain Earnings of Writers, Composers and Artists	IT	9.6	2,350	22.1	2,590	21.8	2,630
Exemption of employers' contributions from employee BIK (4)	IT	515.0	302,900	558.0	342,200	595.0	362,700
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	35.5	N/A	40.7	N/A	35.8	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	48.7	N/A	138.2	N/A	88.1	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	835.0	N/A	780.0	N/A	685.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	660.8	N/A	486.7	N/A	320.8	N/A
Exemption of Statutory Redundancy Payments (7) *	IT	214.3	58,700	147.8	77,000	85.4	29,800
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0	N/A	2.0	N/A	2.0	N/A
Health Expenses (Nursing Homes + Others) (15)	IT	126.6	367,600	145.5	492,800	266.8	542,600
Health Expenses (Nursing Homes)	IT	21.0	5,100	23.1	6,700		
Health Expenses (Other)	IT	105.6	365,100	122.4	489,400		
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Homecarer Credit	IT	67.8	82,100	63.9	77,500	79.5	93,100
Interest paid: Loans relating to Principal Private Residence	IT	374.6	490,900	486.3	782,700	704.6	778,100
Interest paid: Other (5)	IT	17.5	4,600	26.5	5,000	48.5	5,400
Investment in Corporate Trades (BES)	IT	24.0	1,470	25.6	1,640	55.7	3,200
Investment in Seed Capital	IT	1.8	54	2.9	77	1.7	56
Married or a Civil Partners Person's Credit (2)	IT	2,619.7	821,300	2,853.2	835,000	2,944.9	853,100
Medical Insurance Premiums (3)	IT	697.9	1,268,400	589.6	1,233,900	321.0	1,322,400
Pension Contribution (Retirement Annuity and PRSA)	IT						
Person Taking Care of Incapacitated Taxpayer	IT	6.9	1,620	5.9	1,470	5.8	1,260
Personal Retirement Savings Accounts	IT	73.0	52,300	77.0	56,200	73.8	53,900
Relief for expenditure on significant buildings and gardens	IT	3.9	140	4.6	150	5.9	290
Relief for New Shares Purchased by Employee	IT	0.2	210	0.3	250	0.3	280
Rent a Room	IT	5.3	3,770	5.6	3,770	5.6	3,600
Rent Paid in Private Tenancies	IT	82.8	189,000	85.9	196,900	96.5	222,100
Rented Residential Relief - Section 23 (9)	IT	22.9	1,316	46.9	1,620	74.7	2,429
Retirement Annuity Premiums	IT	180.1	82,200	237.2	101,300	352.8	116,000
Retirement Relief for certain Sports Persons	IT	0.3	45	0.2	15	0.2	17
Revenue Job Assist allowance	IT	0.5	650	0.3	390	0.2	330
Savings-Related Share Option Schemes *	IT	1.3	2,100	0.8	1,800	1.3	2,800
Service Charges	IT	26.2	448,900	26.8	452,600	27.1	455,200
Single Person Child Carer Tax Credit	IT						
Single Person's Credit (2)	IT	1,956.3	1,238,400	2,088.2	1,316,900	2,406.8	1,503,300

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2010 €m</b>	<b>2010 Numbers</b>	<b>2009 €m</b>	<b>2009 Numbers</b>	<b>2008 €m</b>	<b>2008 Numbers</b>
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Special Savings Incentive Scheme	IT	-	-	-	-	-	-
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums (4)	IT	136.0	N/A	140.0	N/A	140.0	N/A
Third Level Education Fees	IT	19.4	31,700	20.6	34,700	19.9	36,000
Trade Union Subscriptions	IT	26.0	337,500	26.7	345,800	26.4	341,900
Widowed Person or Surviving Civil Partner Credit (2)	IT	178.7	78,600	184.8	81,100	184.3	81,100
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	677.0	19,500	589.1	18,900	596.5	18,000
Employee Share Ownership Trusts *	IT,CT	3.3	25,300	1.3	16,400	8.4	29,200
Investment in Films *	IT,CT	65.4	3,892	42.0	2,553	32.8	3,200
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT						
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	403.2	1,180	340.6	1,370	160.9	1,046
Group Relief (14)	CT	408.8	2,503	390.5	2,507	450.3	2,430
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	223.7	1,172	216.1	900	146.0	582
Start Up Relief	CT	4.6	872	N/A	N/A	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	2,262.0	290,000	2,281.6	298,800	2,019.2	270,900
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	0.6	68	1.6	93	N/A	N/A
Agricultural Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Business Relief (11)	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Nephew Relief	CAT						
Approved Sports Bodies	Stamps	1.3	47	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	297.0	695	N/A	N/A	N/A	N/A
Certain Family Farm Transfers	Stamps	0.1	17	N/A	N/A	N/A	N/A
Charities	Stamps	8.9	536	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	7.6	70	N/A	N/A	N/A	N/A
Consanguinity	Stamps	25.0	7,959	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	2.8	139	N/A	N/A	N/A	N/A
Intragroup Transactions (13)	Stamps	2,729.0	1,273	N/A	N/A	N/A	N/A
Miscellaneous Instruments	Stamps	1.5	147	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	17.0	1,055	N/A	N/A	N/A	N/A
Property Transfer Between Spouses	Stamps	45.0	5,509	N/A	N/A	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	2.6	475	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	21.5	1,150	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Marine Diesel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2007 €m</b>	<b>2007 Numbers</b>	<b>2006 €m</b>	<b>2006 Numbers</b>	<b>2005 €m</b>	<b>2005 Numbers</b>
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	6.6	2,400	4.9	2,300	4.3	2,400
Additional Credit for Incapacitated Child	IT	31.4	12,000	16.0	11,000	10.3	10,400
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.8	4,000	4.5	4,000	4.7	4,000
Additional Personal Credit for Lone Parent	IT	199.0	122,200	186.1	123,100	194.1	124,900
Age Credit	IT	33.7	82,900	28.3	76,700	20.6	68,800
Age Exemption with child addition (1)	IT	76.0	52,300	620.0	50,900	62.0	50,600
Allowable Expenses	IT	69.8	894,400	71.2	960,400	65.0	908,800
Allowance for seafarers	IT	0.3	170	0.3	170	0.4	200
Amounts Made as Compensation for Loss of Office	IT	27.8	3,020	20.2	2,050	11.1	1,480
Approved Profit Sharing Schemes *	IT	107.6	98,870	87.8	87,500	55.8	55,000
Approved Share Option Schemes	IT	3.0	1,000	3.4	1,400	0.4	464
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	0.0	0	1.2	880	0.8	890
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.6	26,300	3.1	23,000	3.2	21,600
Dependent Relative Credit	IT	1.8	17,600	1.4	15,500	1.0	15,200
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	20.5	7,220	20.2	7,640	18.9	6,100
Donation of Heritage Items	IT,CT,CAT	5.3	4	5.7	5	5.8	7
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	1.9	7	N/A	N/A	N/A	N/A
Donations to Approved Bodies	IT,CT	47.6	110,700	49.5	107,100	34.0	63,800
Donations to Sports Bodies	IT,CT	0.4	700	0.3	580	0.2	430
Employee (PAYE) Credit	IT	3,153.1	1,732,000	2,522.0	1,626,700	2,030.8	1,493,300
Employees' Contributions To Approved Superannuation Schemes (4)	IT	543.3	693,100	543.3	693,100	423.5	565,200
Employers' Contributions To Approved Superannuation Schemes (4)	IT	120.0	363,100	120.0	363,100	90.0	296,700
Employment and Investment Incentive (EII)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Income arising from the Provision of Childcare Services	IT	0.7	400	0.3	230	N/A	N/A
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	0.1	900
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	355.0	347,760	377.4	375,300	366.6	373,500
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	84.3	193,200	64.9	192,000	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	15.2	20,940	12.2	14,900	9.6	10,800
Foster Care Payments	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	27.4	2,650	65.9	2,890	34.8	2,220
Exemption of employers' contributions from employee BIK (4)	IT	510.0	363,100	510.0	363,100	370.0	296,700
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	30.3	N/A	35.0	N/A	19.8	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	130.3	N/A	216.3	N/A	129.5	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	1,200.0	N/A	1,200.0	N/A	1,050.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	240.8	N/A	197.0	N/A	169.3	N/A
Exemption of Statutory Redundancy Payments (7) *	IT	87.6	25,000	77.7	22,100	72.8	22,000
Foreign Earnings Deduction (FED)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (General) (S666)	IT	2.0	N/A	2.0	N/A	2.0	N/A
Health Expenses (Nursing Homes + Others) (15)	IT	225.7	496,300	167.2	348,800	134.0	260,700
Health Expenses (Nursing Homes)	IT						
Health Expenses (Other)	IT						
Home Renovation Incentive Scheme (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Homecarer Credit	IT	68.5	92,200	61.8	85,000	63.9	87,900
Interest paid: Loans relating to Principal Private Residence	IT	542.7	720,000	351.6	668,400	279.0	587,800
Interest paid: Other (5)	IT	46.9	5,300	31.1	4,900	22.2	4,800
Investment in Corporate Trades (BES)	IT	17.5	1,900	21.4	2,000	16.1	1,650
Investment in Seed Capital	IT	2.3	63	1.2	42	1.3	42
Married or a Civil Partners Person's Credit (2)	IT	2,776.7	834,900	2,396.9	777,700	2,268.9	756,500
Medical Insurance Premiums (3)	IT	300.3	1,195,300	260.5	1,134,800	229.6	1,073,400
Pension Contribution (Retirement Annuity and PRSA)	IT						
Person Taking Care of Incapacitated Taxpayer	IT	4.6	1,070	2.8	820	1.8	660
Personal Retirement Savings Accounts	IT	61.1	46,600	56.4	45,200	42.2	32,900
Relief for expenditure on significant buildings and gardens	IT	5.0	210	6.2	180	3.3	84
Relief for New Shares Purchased by Employee	IT	0.3	300	0.2	184	N/A	N/A
Rent a Room	IT	4.7	3,180	3.9	3,560	3.3	2,820
Rent Paid in Private Tenancies	IT	82.1	206,000	64.0	171,800	48.1	144,500
Rented Residential Relief - Section 23 (9)	IT	133.6	2,920	252.4	4,132	239.7	4,126
Retirement Annuity Premiums	IT	407.9	121,300	435.9	125,900	357.7	121,200
Retirement Relief for certain Sports Persons	IT	0.2	20	0.2	32	0.3	42
Revenue Job Assist allowance	IT	0.3	360	0.3	360	0.4	550
Savings-Related Share Option Schemes *	IT	11.9	N/A	2.8	N/A	6.2	N/A
Service Charges	IT	59.4	413,100	21.4	363,900	17.2	304,700
Single Person Child Carer Tax Credit	IT						
Single Person's Credit (2)	IT	2,392.0	1,552,800	2,137.2	1,494,700	1,854.3	1,330,100



**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2007 €m</b>	<b>2007 Numbers</b>	<b>2006 €m</b>	<b>2006 Numbers</b>	<b>2005 €m</b>	<b>2005 Numbers</b>
Special Assignee Relief Programme (SARP)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Special Savings Incentive Scheme	IT	438.9	718,570	438.9	718,570	597.4	1,083,600
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Tax Relief on "tax free" lump sums (4)	IT	130.0	N/A	130.0	N/A	120.0	N/A
Third Level Education Fees	IT	18.1	34,500	15.7	30,800	14.3	29,900
Trade Union Subscriptions	IT	20.7	316,300	19.2	294,300	11.8	272,100
Widowed Person or Surviving Civil Partner Credit (2)	IT	171.3	79,500	155.2	78,400	132.2	71,500
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	610.8	17,600	590.0	15,400	439.1	13,200
Employee Share Ownership Trusts *	IT,CT	4.7	25,900	6.2	16,200	1.7	16,800
Investment in Films *	IT,CT	31.1	3,000	36.4	3,500	15.7	1,500
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT						
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	406.9	2,667	384.1	2,831	396.0	3,034
Group Relief (14)	CT	254.1	1,936	255.6	1,592	421.6	1,578
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	165.6	479	74.7	141	65.2	135
Start Up Relief	CT	N/A	N/A	N/A	N/A	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	2,019.2	270,900	2,036.3	260,700	1,877.5	266,200
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	N/A	N/A	N/A	N/A	N/A	N/A
Agricultural Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Business Relief (11)	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Nephew Relief	CAT						
Approved Sports Bodies	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Family Farm Transfers	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Charities	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (13)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Marine Diesel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A



**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2004 €m</b>	<b>2004 Numbers</b>
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner (2)	IT	4.0	2,500
Additional Credit for Incapacitated Child	IT	5.0	9,800
Additional Credit to Widowed Person or Surviving Civil Partner in Year of Bereavement (2)	IT	4.9	4,000
Additional Personal Credit for Lone Parent	IT	150.8	101,700
Age Credit	IT	19.4	65,100
Age Exemption with child addition (1)	IT	58.9	54,400
Allowable Expenses	IT	122.1	867,300
Allowance for seafarers	IT	0.4	230
Amounts Made as Compensation for Loss of Office	IT	12.2	1,420
Approved Profit Sharing Schemes *	IT	43.5	47,400
Approved Share Option Schemes	IT	0.3	91.0
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	0.7	830
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	2.5	21,300
Dependent Relative Credit	IT	1.0	15,650
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.1	6,000
Donation of Heritage Items	IT,CT,CAT	5.2	3
Donation of Heritage Property to the Irish Heritage Trust	IT,CT,CAT	N/A	N/A
Donations to Approved Bodies	IT,CT	25.9	42,900
Donations to Sports Bodies	IT,CT	0.2	380
Employee (PAYE) Credit	IT	1,512.7	1,372,400
Employees' Contributions To Approved Superannuation Schemes (4)	IT	N/A	N/A
Employers' Contributions To Approved Superannuation Schemes (4)	IT	N/A	N/A
Employment and Investment Incentive (EII)	IT	N/A	N/A
Exempt Rental Income from Leasing of Farm Land	IT	N/A	N/A
Exemption of Income arising from the Provision of Childcare Services	IT	N/A	N/A
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (14)	IT	9.7	10,400
Foster Care Payments	IT	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	32.1	1,970
Exemption of employers' contributions from employee BIK (4)	IT	N/A	N/A
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	IT	19.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	150.1	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds (4) *	IT	900.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland *(17)	IT	199.7	N/A
Exemption of Statutory Redundancy Payments (7) *	IT	76.9	25,000
Foreign Earnings Deduction (FED)	IT	N/A	N/A
Stock Relief (General) (S666)	IT	1.9	N/A
Health Expenses (Nursing Homes + Others) (15)	IT	109.6	218,100
Health Expenses (Nursing Homes)	IT		
Health Expenses (Other)	IT		
Home Renovation Incentive Scheme (10)	IT	N/A	N/A
Homecarer Credit	IT	75.1	103,600
Interest paid: Loans relating to Principal Private Residence	IT	231.5	477,400
Interest paid: Other (5)	IT	19.6	5,500
Investment in Corporate Trades (BES)	IT	21.1	2,600
Investment in Seed Capital	IT	2.7	106
Married or a Civil Partners Person's Credit (2)	IT	2,015.5	698,200
Medical Insurance Premiums (3)	IT	218.2	941,300
Pension Contribution (Retirement Annuity and PRSA)	IT		
Person Taking Care of Incapacitated Taxpayer	IT	1.3	870
Personal Retirement Savings Accounts	IT	13.7	6,300
Relief for expenditure on significant buildings and gardens	IT	2.5	66
Relief for New Shares Purchased by Employee	IT	N/A	N/A
Rent a Room	IT	2.7	2,300
Rent Paid in Private Tenancies	IT	33.0	118,500
Rented Residential Relief - Section 23 (9)	IT	182.2	3,578
Retirement Annuity Premiums	IT	318.9	115,000
Retirement Relief for certain Sports Persons	IT	0.2	41
Revenue Job Assist allowance	IT	0.4	550
Savings-Related Share Option Schemes *	IT	1.7	N/A
Service Charges	IT	12.7	229,600
Single Person Child Carer Tax Credit	IT		
Single Person's Credit (2)	IT	1,655.1	1,228,300

**Cost of Tax Allowances, Credits, Exemptions and Reliefs**

<b>Costs of Tax Expenditures (Allowances, Credits, Exemptions and Reliefs)</b>	<b>Tax</b>	<b>2004 €m</b>	<b>2004 Numbers</b>
Special Assignee Relief Programme (SARP)	IT	N/A	N/A
Special Savings Incentive Scheme	IT	548.0	1,094,300
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N/A	N/A
Stock Relief (for Young Trained Farmers) (S667B)	IT	N/A	N/A
Tax Relief on "tax free" lump sums (4)	IT	N/A	N/A
Third Level Education Fees	IT	11.1	26,600
Trade Union Subscriptions	IT	10.7	248,300
Widowed Person or Surviving Civil Partner Credit (2)	IT	125.7	73,400
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	434.4	11,200
Employee Share Ownership Trusts *	IT,CT	0.1	234.0
Investment in Films *	IT,CT	19.5	1,900
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A
Start your Own Business Relief (Section 472AA)	IT		
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	364.1	3,360
Group Relief (14)	CT	207.6	1,472
Relief in Investment in Renewable energy	CT	N/A	N/A
Research & Development Tax Credit	CT	70.5	73
Start Up Relief	CT	N/A	N/A
Capital Allowances Used (Total) * (8)	IT,CT	1,683.6	272,300
Capital Allowances Used (Energy Efficient Capital Allowance only)	CT	N/A	N/A
Agricultural Relief	CAT	N/A	N/A
Business Relief (11)	CAT	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A
Favourite Nephew Relief	CAT		
Approved Sports Bodies	Stamps	N/A	N/A
Certain Company Reconstructions and Amalgamations (12)	Stamps	N/A	N/A
Certain Family Farm Transfers	Stamps	N/A	N/A
Charities	Stamps	N/A	N/A
Commercial Woodlands	Stamps	N/A	N/A
Consanguinity	Stamps	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	N/A	N/A
Intragroup Transactions (13)	Stamps	N/A	N/A
Miscellaneous Instruments	Stamps	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A
Property Transfer Between Spouses	Stamps	N/A	N/A
Property Transfer Between Spouses on Foot of Court Orders	Stamps	N/A	N/A
Young Trained Farmer	Stamps	N/A	N/A
Air Navigation Services	VAT	N/A	N/A
European Space Agency	VAT	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A
Disabled Equipment	VAT	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A
Marine Diesel	VAT	N/A	N/A
Touring Coaches	VAT	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A