

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

| Tax Year | 2011 | 2011 | 2011 | 2012 | 2012 | 2012 | 2013 | 2013 | 2013 |
|-----------------------------------------------|----------------------|--------------------------------------------------------------------------|------------------------|----------------------|--------------------------------------------------------------------------|------------------------|----------------------|--------------------------------------------------------------------------|------------------------|
| Incentive | Amount claimed €M | Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M | Number of Claimants | Amount claimed €M | Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M | Number of Claimants | Amount claimed €M | Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M | Number of Claimants |
| Urban renewal | 143.4 | 56.8 | 3,125 | 129.3 | 51.6 | 2,939 | 116.6 | 46.0 | 2,664 |
| Town Renewal | 44.1 | 18.0 | 900 | 31.4 | 12.7 | 846 | 26.9 | 10.9 | 749 |
| Seaside Resorts | 7.4 | 2.9 | 446 | 6.6 | 2.6 | 353 | 5.7 | 2.3 | 286 |
| Rural Renewal | 57.9 | 23.2 | 2,539 | 53.2 | 21.5 | 3,116 | 45.1 | 18.5 | 2,198 |
| Multi-storey car parks | 24.7 | 5.4 | 76 | 2.1 | 0.8 | 73 | 7.5 | 3.0 | 57 |
| Living Over the shop | 3.8 | 1.5 | 52 | 2.2 | 0.9 | 54 | 1.5 | 0.6 | 41 |
| Enterprise Areas | 5.3 | 2.1 | 135 | 4.9 | 2.0 | 125 | 4.7 | 1.9 | 105 |
| Park and Ride | 1.6 | 0.7 | 19 | 1.5 | 0.6 | 19 | 1.7 | 0.7 | 17 |
| Holiday Cottages | 21.9 | 8.8 | 706 | 29.7 | 11.9 | 657 | 27.1 | 11.0 | 574 |
| Hotels | 213.3 | 83.4 | 1,807 | 163.5 | 63.9 | 1,573 | 93.5 | 35.5 | 1,017 |
| Nursing Homes | 41.7 | 15.4 | 610 | 33.1 | 12.5 | 510 | 29.3 | 10.9 | 418 |
| Housing for the Elderly/infirm | 7.4 | 2.5 | 164 | 5.4 | 2.2 | 145 | 3.6 | 1.4 | 100 |
| Hostels | 0.5 | 0.1 | 6 | 0.4 | 0.1 | N/A | 0.5 | 0.1 | N/A |
| Guest houses | 0.3 | 0.1 | 10 | 0.2 | 0.1 | 10 | 0.2 | 0.1 | N/A |
| Convalescent Homes | 2.0 | 0.8 | 33 | 2.0 | 0.8 | 27 | 1.3 | 0.5 | 12 |
| Qualifying Private Hospitals | 35.0 | 14.4 | 508 | 29.5 | 12.1 | 498 | 22.4 | 9.2 | 357 |
| Qualifying sports injury clinics | 4.5 | 1.8 | 92 | 4.5 | 1.9 | 89 | 3.5 | 1.4 | 82 |
| Buildings Used for certain childcare purposes | 20.2 | 8.1 | 443 | 15.1 | 6.0 | 376 | 10.7 | 4.4 | 304 |
| Qualifying Hospitals | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0 |
| Qualifying Mental Health Centres | 0.3 | 0.1 | N/A | 0.3 | 0.1 | N/A | 0.1 | 0.0 | N/A |
| Student Accommodation | 35.5 | 14.5 | 640 | 29.9 | 12.4 | 606 | 31.2 | 11.9 | 537 |
| Caravan Camps | 0.2 | 0.1 | N/A | 0.2 | 0.1 | N/A | 0.2 | 0.1 | N/A |
| Mid-Shannon Corridor Tourism Infrastructure | 0.7 | 0.3 | N/A | 0.1 | 0.0 | N/A | 0.5 | 0 | N/A |
| Living City | | | | | | | 0.1 | 0.05 | N/A |
| Woodlands | 79.0 | 24.3 | 6,679 | 77.9 | 25.2 | 7,550 | 84.4 | 26.50 | 8,013 |
| Patents* | 18.8 | 2.4 | 63 | | | | | | |
| Other Property Incentives | 31.8 | 12.6 | 560 | 29.0 | 11.7 | 540 | 23.2 | 9.40 | 493 |
| | | | | | | | | | |
| Totals | 801.2 | 300.3 | 19,613 | 651.9 | 253.7 | 20,106 | 541.4 | 206.7 | 18,024 |

Certain Property Based Tax Exemptions and Incomes Exempt from Tax

| Tax Year | 2014 | 2014 | 2014 | 2015 | 2015 | 2015 |
|-----------------------------------------------|----------------------|--------------------------------------------------------------------------|------------------------|----------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------|
| Incentive | Amount claimed €M | Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M | Number of Claimants | Amount claimed €M Provisional | Maximum tax cost assumed at 41% for Inc.Tax and 12.5% for CT €M Provisional | Number of Claimants Provisional |
| Urban renewal | 94.5 | 37.0 | 2,060 | 81.4 | 28.8 | 1,653 |
| Town Renewal | 34.4 | 14.0 | 623 | 25.3 | 8.0 | 523 |
| Seaside Resorts | 3.6 | 1.5 | 174 | 3.3 | 1.3 | 132 |
| Rural Renewal | 38.6 | 15.7 | 1,866 | 37.6 | 13.3 | 1,477 |
| Multi-storey car parks | 2.8 | 1.1 | 44 | 1.5 | 0.5 | 30 |
| Living Over the shop | 0.7 | 0.3 | 40 | 0.7 | 0.3 | 35 |
| Enterprise Areas | 2.3 | 0.9 | 50 | 0.8 | 0.3 | 35 |
| Park and Ride | 2.3 | 1.0 | 15 | 1.0 | 0.4 | 13 |
| Holiday Cottages | 13.1 | 5.3 | 452 | 8.4 | 3.3 | 278 |
| Hotels | 47.1 | 16.2 | 504 | 32.0 | 12.7 | 147 |
| Nursing Homes | 18.1 | 6.9 | 248 | 10.1 | 3.4 | 130 |
| Housing for the Elderly/infirm | 1.3 | 0.5 | 37 | 0.7 | 0.2 | 18 |
| Hostels | 0.3 | 0.1 | N/A | 0.1 | 0.0 | 4 |
| Guest houses | 0.2 | 0.1 | N/A | 0.1 | 0.1 | 4 |
| Convalescent Homes | 0.1 | 0.0 | N/A | 0.4 | 0.2 | 3 |
| Qualifying Private Hospitals | 16.3 | 6.7 | 245 | 10.8 | 4.3 | 159 |
| Qualifying sports injury clinics | 1.1 | 0.4 | 20 | 0.0 | 0.0 | 0 |
| Buildings Used for certain childcare purposes | 5.6 | 2.3 | 172 | 2.6 | 1.0 | 67 |
| Qualifying Hospitals | 0.0 | 0.0 | 0 | 0.0 | 0.0 | 0 |
| Qualifying Mental Health Centres | 0.1 | 0.0 | N/A | 0.0 | 0.0 | 0 |
| Student Accommodation | 26.4 | 11.1 | 414 | 28.9 | 11.4 | 341 |
| Caravan Camps | 0.2 | 0.1 | N/A | 0.2 | 0.1 | 2 |
| Mid-Shannon Corridor Tourism Infrastructure | 0.5 | 0.2 | N/A | 0.0 | 0.0 | 1 |
| Living City | | | | 0.3 | 0.1 | 12 |
| Woodlands | 101.4 | 30.0 | 8,234 | 108.7 | 29.7 | 8,268 |
| Patents* | | | | | | |
| Other Property Incentives | 11.1 | 4.5 | 480 | 8.3 | 3.3 | 236 |
| | | | | | | |
| Totals | 421.9 | 155.9 | 15,678 | 363.3 | 122.9 | 13,568 |