BUDGET 2015



COMPETING IN A CHANGING WORLD

A ROAD MAP FOR IRELAND'S TAX COMPETITIVENESS

COMMITTED TO 12.5% RATE

₩#Budget15

y @IRLDeptFinance



COMPANY TAX RESIDENCE ON INCORPORATION INTELLECTUAL PROPERTY



ENHANCED R&D REGIME

STRENGTHEN COMPETENT AUTHORITY SARP SARP SARP SARP



RATE REGIME REPUTATION

OPEN AND TRANSPARENT SYSTEM

#RoadMap



- >150,000 employees in IDA-supported FDI firms
- For every 10 FDI jobs, another 7 indirect jobs generated
- 2nd in world for jobs created from FDI relative to population



- R&D Tax Credit ranked "Best in Class" internationally
- Supports 1,400 companies and >150,000 jobs in Ireland
- R&D expenditure has increased by over 50% to €1.86bn



- 1st in the world for inward investment by quality and value
- IDA-client companies export >€120bn annually
- FDI companies spend >€20bn p.a. in the Irish Economy