



## Tax expenditures- Data

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#### For information

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#### Key Points

- The first tax expenditure paper (Meeting 5) introduced the concepts behind tax expenditures, the current review process and set out some proposals in relation to its operation.
- This paper sets out the data behind the tax expenditures themselves, with the wider aim of informing the Commission and illustrating the proportion of overall tax expenditures that will be considered through existing or proposed Commission work-streams.
- The paper suggests a proposed approach and seeks agreement from the Commission in relation to examining specific tax expenditures through these work-streams and based broadly on a materiality threshold.
- This approach will be coupled with a comprehensive reforms to the review process and assessment of expenditures more generally which will be designed to capture wider concerns around defining the benchmark system, addressing data gaps and ensuring regular assessment of all existing and future tax expenditures.

Note: Whilst every effort is made to ensure the accuracy of the information contained in this document, this material is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive and the authors cannot be held responsible for any errors or omissions.

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## 1. Introduction

At the last discussion of tax expenditures (Meeting 5) there was broad agreement on the direction of travel for reform of the tax review process and the Secretariat have commenced drafting material and draft recommendations in relation to the process which will be presented to the Commission for consideration in due course.

As part of that discussion the Commission expressed a desire to better understand the most significant tax expenditures and how they will fit into the wider work plan. The Secretariat committed to come back to the Commission with a paper that set out further information on the most material tax expenditures and outline where certain tax expenditures will be considered as part of the vertical pillar work, as set out in the terms of reference for the Commission. It also committed to seek direction in relation to how the Commission might approach other tax expenditures not currently explicitly covered in the work plan. This paper provides information on those most material tax expenditures, and asks the Commission to consider a proposed approach to considering them.

As a reminder, the Terms of reference ask that the Commission ‘examine the process for reviewing taxation measures and expenditures in order to ensure it is aligned with best practice and where appropriate make recommendations as to how it can be improved’. The 2009 Commission on Taxation was asked specifically to examine all tax expenditures. While such an exercise does not form part of the TOR for the current Commission, as discussed at meeting 5, it will be important to look at some of them across other work-streams and an agreed path forward should be agreed in respect of the most material tax expenditures and this work will be coupled with comprehensive reforms to the review process and assessment of expenditures more generally.

## 2. Executive Summary

This paper sets out some of the data around the most material tax expenditures across the taxation system. A comprehensive list of tax expenditures, as published by the Department of Finance annually, is attached as Appendix 1 to this report.

Section 3 deals with the data and discusses sources of information, including why the Department of Finance list has been used as a base for discussing tax expenditures with the Commission.

Section 3.2 discusses tax expenditures where there is no, or only limited data available.

Section 3.3 discusses the 23 largest tax expenditures by value.

Section 3.4 discusses the number of the largest 23 that are covered by the vertical pillar work of the Commission.

Section 4 contains some conclusions along with some questions for discussion by the Commission.

### 3. Data

As a reminder of the limitations of the data sources on tax expenditures (see Meeting 5), both the Department of Finance tax expenditure report and the Revenue Commissioners tax expenditure statistics series are updated annually. By amalgamating these two sets of data, stripping out the ones which are likely no longer in existence in the Revenue data set (marked as having no data published in 5+ years) and the duplicates (which are on both lists) a data set has been derived of expenditures with costings available. As a foundation for the following analysis only those tax measures contained on the Department of Finance list have been included as that list most closely resembles the Commission on Taxation list from 2009<sup>1</sup>.

A new tax expenditure report was published shortly before circulation of this report (with Budget 2022)<sup>2</sup>. It has not been possible to update the figures to reflect that release in the time available, however the broad picture remains similar using either Budget 2021 figures, or those from the recently published Budget 2022 tax expenditure report.

#### 3.1 Overview of Tax expenditure data

A complete list of tax measures is contained in the Appendix to this report giving type, name, latest year for which information is available, number of beneficiaries in that year, value of revenue forgone and the same information for the year preceding the most recent year. An indication is also given on which tax expenditures are contained in the vertical pillar work.

##### 3.1.1 Sources of information on tax expenditures

Both Revenue and the Department of Finance publish annual data in relation to tax expenditure measures. Revenue publishes annual Cost of Tax Expenditures tables as part of its official statistics and open data releases, meaning that the methodologies used are validated against a set of statistical criteria reviewed with the Central Statistics Office and that they are made available in open and accessible formats<sup>3</sup>. Similarly the Department of Finance has produced annual tax expenditures reports as part of the budget process

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<sup>1</sup> Although it should be noted that the largest tax expenditure on the D/Finance list (S80 SDCA Certain company reconstructions and amalgamations) was classified as a benchmark system measure according to the 2009 report. We are consulting with the Department as to why it remains considered a tax expenditure in their report.

<sup>2</sup> Department of Finance – [Report on Tax Expenditures 2021](#)

<sup>3</sup> Revenue – [Tax Expenditures](#)

since October 2014. The publication of these annual reports meets obligations under Article 14(2) of EU Council Directive 2011/85/EU on requirements for budgetary frameworks of the member states, which states: "Member States shall publish detailed information on the impact of tax expenditures on revenues." These annual reports, published with the Budget, have included costings around the fiscal impact of a range of tax expenditures but do not include a number of tax measures such as zero or reduced rate VAT. These reports also include results of tax expenditure reviews that have been completed by the Department since the previous budget. The differences between the list that Revenue and Finance each publish arise due to the definitions applied to the classification of tax expenditures by each organisation<sup>4</sup>.

Between the two sources of data, there are 235 tax expenditures. Of these, the two data sources are in agreement about 90 tax expenditures, worth about €6.8 billion. A further 91 tax expenditures, worth about €1.3billion are contained on the Department of Finance list only, including 24 that are noted as being 'ceased or currently being phased out'. The Revenue Commissioners list contains a further 54 tax measures worth over €40.3billion. Many of these were explicitly considered part of the benchmark system by the 2009 Commission on Taxation.

**Table 1 Overview of tax expenditures, source of information and value**

Source	Tax head name	# tax expenditures in category	Revenue forgone in most recent year €m
<b>Finance</b>	Benefit-in-Kind	4	16.3
	CAT	1	-
	Ceased or currently being phased out Items	24	44.8
	CGT	4	-
	Mineral Oil Tax	4	1,012.1
	Personal Tax Credits	5	159.9
	Stamp Duty	47	0.6
	VAT Refund Orders	2	88.1
<b>Subtotal</b>		<b>91</b>	<b>1,321.8</b>
<b>Finance/Revenue</b>	Alcohol Product Tax (APT)	1	6.1
	CAT	2	359.0
	Ceased or currently being phased out Items	3	107.3
	CGT	5	205.9
	Corporation Tax	5	426.1
	LPT	2	25.4
	Mineral Oil Tax	4	510.6
	Pensions	6	1,750.5

<sup>4</sup> Oireachtas Committee on Budget Oversight – Department of Finance appearance [22 Jan 2019](#)

	Personal Tax Credits	37	1,362.3
	Stamp Duty	17	1,962.3
	VAT Refund Orders	3	42.6
	Vehicle Registration Tax (VRT)	5	100.3
Subtotal		<b>90</b>	<b>6,858.4</b>
<b>Revenue</b>	CAT	2	50.1
	Corporation Tax	1	536.4
	IT,CT	3	13,639.4
	Mineral Oil Tax	2	61.5
	Personal Tax Credits	20	9,880.1
	Stamp Duty	2	16,187.1
	VAT	7	3.2
	No data 5+ years	17	-
Subtotal		<b>54</b>	<b>40,357.8</b>
Total			<b>48,537.99</b>

*Source: Revenue Commissioners, Department of Finance, Secretariat analysis*

### 3.1.2 Why use the Department of Finance list as a base?

Extensive work was undertaken by the 2009 Commission on Taxation to set out what tax measures should be included in the benchmark system and therefore set out what tax measures should be regarded as tax expenditures and included in a monitoring and reporting framework. This work provides a foundation for further work by this Commission as it remains one of the main enunciations of the tax benchmark system in Ireland.

The 2009 Commission found that 115 out of 245 tax measures at that time could be considered tax expenditures. Many of the 130 tax measures that the Commission considered to be part of the benchmark system are contained on the Revenue list of costed tax measures. The 2009 Commission considered that there are valid reasons why a tax system might need to incorporate relieving measures and exemptions, for example to help it function equitably and efficiently and to interact with other systems at an international level. Such measures, they asserted, may reduce the tax base as compared with circumstances where they did not apply, may reasonably be regarded as part of the structure of the tax system or, if not inherently structural, are desirable elements that make the tax system function efficiently.

The Department of Finance list most closely resembles the list of tax expenditures as proposed by the 2009 Commission and the Secretariat therefore believes it is the most useful source of information when discussing tax expenditures.

### 3.2 Tax expenditures with no, or limited data

Some tax expenditures do not have regular cost or beneficiary information published. They are included in the tax expenditure report annually, however without costing or beneficiary information attached and are therefore not included in reporting or analysis relating to the largest tax expenditures that the Department of Finance produce annually. While some may be very small, others are potentially costly. A list of these is set out below in table 3.

In some cases there is no information gathered because that information was not required in primary legislation at the time of inception of the relief, while in other cases data is available on the disposal consideration rather than the actual taxable gain forgone. Many of these tax expenditures without data are expected to incur only small costs however three have been identified as being potentially sizeable, although no recent estimate is available for any of them.

The most significant of these are CGT Retirement Relief (estimated maximum cost of c.€191million), CGT Principal Private Residence (PPR) relief (the previous Commission estimated the cost at €2.4 billion for 2006, however tax cost is likely to be much lower now as the total consideration reported in 2019 for disposals of PPRs was just €906 million) and Tax Relief on 'tax free' lump sums upon retirement (the previous Commission estimated the cost at €130m)<sup>5</sup>. These are considered large enough to merit inclusion in the 'top 23' list discussed in section 3.3 below.

**Table 2 Tax Expenditures with data issues**

Type	Description	Most recent year with data	Beneficiaries in most recent year	Revenue Forgone in most recent year (€ millions)
Alcohol Product Tax (APT)	Repayment of excise duty	2019	N/A	6.1
CAT	CAT exemption of heritage property		N/A	N/A
Ceased or currently being phased out Items	Revenue Job Assist	2018	100	N/A
Ceased or currently being phased out Items	Multi-storey Car Parks	2018	N/A	0.1
Ceased or currently being phased out Items	Housing for the Elderly/ Infirm	2018	N/A	0.1
Ceased or currently being phased out Items	Qualifying Sports Injury Clinics	2018	N/A	0.1

<sup>5</sup> Commission on Taxation report, 2009. P254 and p 309.

Ceased or currently being phased out Items	Mid-Shannon Corridor Tourism Infrastructure	2018	N/A	0.2
Ceased or currently being phased out Items	Park & Ride	2018	N/A	0.3
Ceased or currently being phased out Items	Guest Houses	2018	N/A	Nil
CGT	CGT exemption on disposal of site to a child	2018	104	N/A
CGT	CGT Retirement Relief	2018	1,400	N/A
CGT	CGT entrepreneur relief		N/A	N/A
CGT	CGT principal private residence relief		N/A	N/A
CGT	CGT relief for venture fund managers		N/A	N/A
CGT	CGT relief on works of art loaned for public display		N/A	N/A
Pensions	Exemption of investment income and gains of approved superannuation funds		N/A	N/A
Pensions	Tax Relief on "tax free" lump sums		N/A	N/A
Personal Tax Credits	Woodlands Profits & Distributions		N/A	N/A
Personal Tax Credits	Exemption of Income of Charities, Colleges, Hospitals, Schools Friendly Societies etc.		N/A	N/A
Personal Tax Credits	100% Mortgage Interest Relief for Landlords of Social Housing Tenants		N/A	N/A
Stamp Duty	Certain transfers by cohabitants	2019	15	N/A
Stamp Duty	Shared ownership leases	2019	23	N/A
Stamp Duty	Demutualisation of insurance companies	2019	<10	N/A
Stamp Duty	Merger of companies	2019	<10	N/A
Stamp Duty	Amalgamation of unit trusts	2019	<10	N/A
Stamp Duty	Courts Service	2019	<10	N/A
Stamp Duty	Sport Ireland.	2019	<10	N/A
Stamp Duty	Single Farm Payment entitlement	2019	<10	N/A
Stamp Duty	Reconstructions or amalgamations of certain investment undertakings	2019	<10	N/A
Stamp Duty	Enterprise Securities Market		N/A	N/A
Vehicle Registration Tax (VRT)	Relief of VRT for leased cars	2019	N/A	0.1

Source: Revenue Commissioners, Department of Finance, Secretariat analysis

### 3.3 Value of tax forgone in 23 largest tax expenditures

By value of tax forgone, from the Department of Finance list, the following tax expenditures are the 20 largest in the State (those valued at €90m+ in the Budget 2021 tax expenditures report<sup>6</sup>), along with 3 tax

<sup>6</sup> Department of Finance – [Tax Expenditure Report 2020](#)



expenditures that do not have a cost associated with them but which are likely/possibly above the €90million threshold (the 'top 23') for the reasons outlined above.

**Table 3 Top 23 Tax expenditures<sup>7</sup>**

Tax Expenditure	Revenue forgone (most recent year where data is available) €m	Included in CoTW vertical pillar work?
Certain company reconstructions and amalgamations	1,708.00	No*
Employees' contribution to approved superannuation schemes	677.70	Pensions
Exemption of employers' contributions from employee BIK	658.30	Pensions
Excise Rate on Kerosene	578.70	Environment
Reduced Rate on Marine Gas Oil (MGO)	473.00	Environment
Excise Rate on Auto-diesel	422.80	Environment
Medical Insurance Relief	355.70	Public Health
Research & Development (R&D) Tax Credit	355.00	Supporting economic activity
Pension Contribution (Retirement Annuity and PRSA)	241.30	Pensions
CAT business relief	200.40	Supporting economic activity
Health Expenses	190.10	Public health
Employers' contributions to approved superannuation schemes	173.20	Pensions
CAT agricultural relief	158.60	Supporting economic activity
Allowable Expenses (Personal Tax)	115.40	No
CGT relief on disposal of certain land or buildings	113.00	Housing
Mortgage Interest Relief	107.30	Housing
Single Person Child Carer Credit	99.10	No
Incapacitated Child Tax Credit	92.70	No
Revised CGT entrepreneur relief (S597AA)	92.40	Supporting economic activity
Home Carer's Tax Credit	90.00	No
CGT principal private residence relief	N/A	Housing
Tax Relief on "tax free" lump sums	N/A	Pensions
CGT Retirement Relief	N/A	Supporting economic activity

Source: Revenue Commissioners, Department of Finance, Secretariat analysis. \* This tax expenditure was listed as part of the Benchmark system by the 2009 Commission.

<sup>7</sup> This list is compiled of the published top 20 expenditures from the Department of Finance Tax Expenditure Report for 2019 along with the 3 other un-costed reliefs which the Secretariat estimate may be above the €90million threshold

Of the top expenditures listed above, 5 relate to tax relief linked to pension contributions and are estimated to cost c.€1.75 billion in terms of revenue forgone excluding the cost of tax relief related to lump sums which is uncoded (see table below). Given the significance of these tax expenditures the Secretariat is currently preparing a briefing paper which will consider these reliefs as a package. This paper is expected to be presented towards the end of the year.

**Table 4 Pension Tax Expenditures**

Pensions	€millions €m
Employees' contribution to approved superannuation schemes	677.7
Employers' contributions to approved superannuation schemes	173.2
Exemption of employers' contributions from employee BIK	658.3
Pension Contribution (Retirement Annuity and PRSA)	241.3
Tax Relief on "tax free" lump sums	0
<b>Total</b>	<b>1,750</b>

*Source: Revenue Commissioners, Department of Finance, Secretariat analysis.*

While many of the other largest tax expenditures are covered by the vertical work streams, the analysis above indicates that five reliefs worth some €2.1billion are not covered. While €1.7 billion of these are related to company reconstructions and amalgamations (which the last Commission included in the benchmark system), there are four other tax expenditures with a cost of c.€400 million which are not currently scheduled for specific consideration by the Commission, given its terms of reference. These are outlined below:

- Allowable expenses (€115m). Self-employed taxpayers are permitted to claim expenses related to the running of their business. Examples include rent, rates, running costs of vehicles, purchase of stock. This heading also includes employees who are entitled to flat rate expenses (usually tools, uniforms and stationery) required for work.
- Single person child carer credit is available to taxpayers where they care for a child on their own. In 2021 the credit is worth €1,650 regardless of how many children there are. Holding the tax credit will also increase the standard rate band by €4,000.
- Incapacitated child tax credit is available to the parent or guardian of a child who is permanently incapacitated (either physically or mentally) and where there is a reasonable expectation that the child will be unable to maintain themselves when over 18. The credit is worth €3,300 per year.
- Home carers tax credit is available to claimants who are married or in a civil partnership and who care for one or more dependent persons. The credit is not available if the dependent relative is the claimants spouse or civil partner. The credit is worth €1,600 per year.

Given the nature of these expenditures it is not currently envisaged that the work plan will explicitly consider these matters as they do not sit within any clear vertical pillar framework that would accommodate an examination of these reliefs. However, it should be noted that the three caring related tax credits outlined above will likely be considered as part of broader work around the tax treatment of family arrangements (including individualisation and childcare).

### **3.3.1 Value of expenditures covered by vertical pillar work**

Of the €8.1bn in total tax expenditures included in the 2020 Tax Expenditure Report, the work on the vertical pillars will cover at least 41% by value. With a decision to examine the specific pension tax expenditures as part of that vertical pillar, the figure rises to 62% of total tax expenditures. €1.7bn of the remaining €3.1bn of tax expenditures is made up of a tax expenditure that the last Commission considered part of the benchmark system and further detail is being sought in relation to it. The other 4 tax expenditures from the list above are worth c€400million, leaving c€0.9bn spread across the remaining 118 tax expenditures.

While many of these 118 tax expenditures may not be examined in detail by this Commission, the work that will be done to strengthen and reform the tax expenditure review process should lead to the regular scrutiny of all tax expenditures, including these smaller ones, leading hopefully to increased and rigorous assessment and related decisions around cessation or continuation and reform.

### **3.3.2 Size of tax expenditures in value terms**

Most tax expenditures are quite small in terms of annual cost. Half of all tax expenditures cost under €5 million in a year. Only a handful of tax expenditures are in the very large category of over €200 million per annum. Half of all tax expenditures cost less than €5 million, with many of these costing nothing at all in the most recent year published. In most cases the Department has not reviewed these small tax expenditures, so it is not possible to decide whether they are still needed.

**Table 5 Size of Tax expenditures**

Size	No. Tax Expenditures
Nil cost	40
<€5 million	51
€5 million- €50 million	40
€50 million -€200 million	15
€200 million- €500 million	6
>€500 million	4
No cost information available	24
<b>Total</b>	<b>180</b>

*Source: Revenue Commissioners, Department of Finance, Secretariat analysis*

### 3.3.3 Size of tax expenditures in beneficiary terms

Many tax expenditures are used by a very small number of taxpayers. 40 tax expenditures had no beneficiaries at all, while a further 33 small schemes (each with less than 500 beneficiaries) had a total beneficiary list of 953 between them but a cost of €173million. Schemes in this size range include ‘CGT exemption on disposal of a site to a child’ (104 beneficiaries) and the Knowledge Development Box (15 beneficiaries).

Tax expenditures utilised by 500-1,000 beneficiaries in each scheme however cost a much higher figure of €2.2bn. This group contains the most expensive tax expenditure in the list- a relief on Stamp Duty on certain company reconstructions and amalgamations, costing €1,708 million in 2019 for 928 recipients. This tax expenditures, as has been noted previously, was placed within the benchmark system by the last Commission.

The cohort from 50,001-500,000 contains some of the most widely utilised tax expenditures, as it contains the Small Benefits Exemption (70,000 beneficiaries) and Professional Subscriptions relief (150,000 beneficiaries) which both cost less than 5 million. The cohort also contained some tax expenditures that are being phased out, or that have already been phased out e.g. Mortgage interest relief, so they will not reoccur in future.

Finally, the schemes with highest number of beneficiaries are also some of the most expensive ones. For example, in the last year with data the category for schemes with more than 500,001 beneficiaries include Medical Insurance Relief, costing €355million and benefitting 1,258,100 individuals. This group also

contains a relief on employee contributions to approved superannuation schemes at a cost of €677million, to the benefit of 663,900 taxpayers.

**Table 6 Tax expenditure beneficiaries**

Size	# schemes	Total beneficiaries	Revenue forgone in latest year €m
No beneficiaries	40	-	-
0-100 beneficiaries	34	953	72
101-500 beneficiaries	9	2,064	101
501-1,000 beneficiaries	15	12,021	2,185
1,000-2,000 beneficiaries	14	19,574	636
2,001-10,000 beneficiaries	13	77,412	306
10,001- 50,000	12	325,432	378
50,001-500,000 beneficiaries	12	2,257,338	1,517
>500,001	4	3,129,200	1,339

*Source: Revenue Commissioners, Department of Finance, Secretariat analysis*

It makes sense to expect that large, costly tax expenditures will be reviewed regularly to ensure that they are still fit for purpose. Conversely, there is an argument that tax expenditures used by tiny numbers of beneficiaries (or no beneficiaries) should be examined in order to ensure that they are still doing what they are intended to do and for the avoidance of tax code complexity. These are matters that will be considered as part of our work on the process for reviewing expenditures.

### 3.4 Number of Tax expenditures included in existing vertical pillar work

The work of the Commission on the vertical pillars under the terms of reference (Environment, Public Health, Housing, supporting economic activity, international tax, encouraging employment and pensions) will involve an examination of a number of tax expenditures. Some vertical pillars do not have any tax expenditures explicitly associated with them, for example the ‘encouraging employment’ vertical pillar. The personal tax credits are not aimed at encouraging employment, but instead are intended to reduce income tax liability in line with Government policy. The personal tax credits were viewed as part of the benchmark system set out by the 2009 Commission as ‘Measures related to the unit of taxation and measures which are tax neutral’.

**Table 7 Tax expenditures included in the vertical pillars**

CoTW vertical thread	Title of Tax Expenditure	Revenue Forgone in most recent year (€ millions)
Environment	Excise Rate on Auto-diesel	422.8
	Excise Rate on Kerosene	578.7
	Diesel Rebate Scheme	10.2
	Excise Rate on Fuel Oil	24.7
Housing	CGT principal private residence relief	N/A
	CGT relief on disposal of certain land or buildings	113
	CGT exemption on disposal of site to a child	N/A
	Exempt Income – Rent-a-Room	19.7
	Home Renovation Incentive	30.9
	Help to Buy scheme	126
Pensions	Employees' contribution to approved superannuation schemes	677.7
	Employers' contributions to approved superannuation schemes	173.2
	Exemption of employers' contributions from employee BIK	658.3
	Exemption of investment income and gains of approved superannuation funds	-
	Pension Contribution (Retirement Annuity and PRSA)	241.3
	Tax Relief on "tax free" lump sums	N/A
Public Health	Health Expenses	190.1
	Medical Insurance Relief	355.7
Supporting Economic Recovery	CGT entrepreneur relief	-
	CAT agricultural relief	158.6
	CAT business relief	200.4
	CGT Retirement Relief	-
	Revised CGT entrepreneur relief (S597AA)	92.4
	Research & Development (R&D) Tax Credit	355.0
	Approved Profit Sharing Schemes	55.2
	Employment and Investment Scheme	14.5
	Foreign Earnings Deduction	5.4
	Special Assignee Relief Programme (SARP)	28.1
	Start Your Own Business	16.0
	Start-Up Refunds for Entrepreneurs (SURE)	0.8
<b>Total covered by Pillars</b>		<b>5,027.8</b>
	Total Tax Expenditures 2020 Report	8,054.2
	% covered by vertical pillars work	<b>62%</b>

Source: Revenue Commissioners, Department of Finance, Secretariat analysis

## 4. Conclusion

As previously discussed, data on tax expenditures is inconsistent and causing some confusion around what is included in the benchmark system and what is not and therefore what constitutes a specific policy driven tax expenditure captured by the review guidelines.

Analysis of the 181 tax expenditures included on the Department of Finance tax expenditure list shows that there are 27 which are ceased or currently being phased out. A further 57 tax expenditures either had no cost in the most recent year for which information is available, or there is no data available on them. At least one tax expenditure is part of the benchmark system according to the last Commission on Taxation. A small number of tax expenditures account for the vast bulk of the tax expenditure cost on a recurring basis.

Given the breadth of its mandate and resource and time constraints associated with the work of the Commission it would not be practicable to cover all tax expenditures in detail. It is also relevant that the terms of reference explicitly call for an examination of the process of reviewing tax expenditures rather than a specific examination of expenditures themselves. At the last meeting on this topic, it was agreed that the Secretariat would provide further information on the largest tax expenditures, taking into account that some of these may lie under the 'no data' heading.

Focusing on the largest tax expenditures, cross referenced with the vertical pillar work means that it is estimated that at least 41% of the value of tax expenditures will be covered as part of the existing work plan. This figure rises to 62% if there is agreement to consider pensions tax expenditures as part of discrete work-stream. The remaining €3.1bn in tax expenditures not covered by the Vertical pillar Commission work are made up of:

- €1.7bn of a tax expenditure which was considered part of the benchmark system by the last Commission in 2009,
- €400m spread across 4 tax expenditures outlined in section 3.3 (including the 3 'caring' tax credits);
- €900m of various smaller tax expenditures (each worth less than €90m per annum)

While many of these 118 tax expenditures may not be examined in detail by this Commission, the work that will be done to strengthen and reform the tax expenditure review process should lead to the regular scrutiny of all tax expenditures, including these smaller ones, leading to decisions around cessation or continuation and reform. While it is not intended to conduct a line by line review of what might be considered part of the benchmark tax system in Ireland, concerns raised in this paper around the lack of clarity at present will form part of the Commission's recommendations around strengthening the tax

expenditure review process is also likely to include recommendations to the Department of Finance and the Revenue Commissioners to agree a common approach.

A separate paper will deal with anomalies in the VAT system, as raised in the first Tax expenditures paper.

In Budget 2022 new data will have been published on tax expenditures which will inform the final work on this topic however it was not possible to analyse that data in time to circulate this report.

#### **Discussion Points for Commission**

- Is the Commission satisfied with the suggested approach for analysis of tax expenditures as proposed?
- Does the Commission agree with the proposal to consider pension tax expenditures as part of a discrete work-stream?
- Against a backdrop of our broad terms of reference and limited time and resources, does the Commission agree with this approach to the work programme? If not, how should the work plan take account of the remaining tax expenditures, not covered by the vertical pillar work?



## Appendix 1 Complete list of tax expenditures

**Table 2 Tax Expenditure list**

Type	Description	Further Information	Most recent year for which data is available	No. Utilising or No. of Claims in most recent year for which information is available	Revenue Forgone in most recent year for which information is available (€ millions)	No. Utilising / No. of Claims in previous year*	Revenue Forgone in previous year (€ millions)*	Dealt with under Vertical Pillars
<b>Alcohol Product Tax (APT)</b>	Repayment of excise duty	Section 78A of the Finance Act 2003	2019	N/A	6.1	90	5.79	Public Health
<b>Benefit-in-Kind</b>	Small Benefits Exemption	Tax relief where employer provides an employee/director with one annual benefit, the value not exceeding €500 ** estimated	2019	70,000	5	70,000	5	
<b>Benefit-in-Kind</b>	Cycle to Work Scheme***	Tax relief on the purchase of a bicycle for commuting purposes ** estimated as no separate returns	2019	20,000	4	20,000	4	
<b>Benefit-in-Kind</b>	Professional subscriptions relief	Tax relief on the payment of certain professional subscriptions. ** estimated as separate returns are not collected	2019	150,000	3.75	150,000	3.75	
<b>Benefit-in-Kind</b>	TaxSaver Travel Scheme	Tax relief on commuter tickets ** estimated	2019	35,000	3.5	35,000	3.5	
<b>CAT</b>	CAT exemption of heritage property	Exemption from tax for transfers of heritage houses and objects ** Indicative information suggests the number and costs of using this exemption is negligible		N/A	N/A	N/A	N/A	
<b>CAT</b>	CAT business relief	Relief for transfers of businesses (90% reduction in market value for tax purposes)	2019	648	200.4	643	189.9	Supporting Economic Recovery

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CAT	CAT agricultural relief	Relief for transfer of farms (90% reduction in market value for tax purposes)	2019	1,413	158.6	1,463	165.5	Supporting Economic Recovery
CGT	CGT entrepreneur relief	Provides relief for disposals of business assets.		N/A	N/A	N/A	N/A	Supporting Economic Recovery
CGT	CGT principal private residence relief	Provides relief for disposal of main residence.		N/A	N/A	N/A	N/A	Housing
CGT	CGT relief for venture fund managers	Provides relief in respect of carried interest earned by venture fund managers		N/A	N/A	N/A	N/A	
CGT	CGT relief on works of art loaned for public display	Provides relief for disposals of works of art loaned for public display.		N/A	N/A	N/A	N/A	
CGT	CGT Retirement Relief	Provides relief for disposals of business and farming assets. ** Tax cost is not available as the only information in respect of this relief is the disposal consideration rather than the actual taxable gain forgone.	2018	1,400	N/A	1,421	N/A	Supporting Economic Recovery
CGT	CGT exemption on disposal of site to a child	Provides relief for parents transferring a site to their children in order to build a house. ** Tax cost is not available as the only information in respect of this relief is the disposal consideration rather than the actual taxable gain forgone.	2018	104	N/A	95	N/A	Housing
CGT	CGT relief on disposal of certain land or buildings	Section 604A	2018	632	113	N/A	N/A	

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<b>CGT</b>	Revised CGT entrepreneur relief (S597AA)	Provides relief for disposals of business assets. (at reduced 10% rate in 2018)	2018	875	92.4	875	81.8	Supporting Economic Recovery
<b>CGT</b>	CGT Farm consolidation relief	Provides relief for disposals of land in order to consolidate farm holdings.	2018	15	0.5	N/A	N/A	
<b>Corporation Tax</b>	Research & Development (R&D) Tax Credit	Provides a tax credit for expenditure on certain R&D activities (Sections 766, 766A & 766B of the Taxes Consolidation Act 1997)	2018	1,303	355	1,505	448	Supporting Economic Recovery
<b>Corporation Tax</b>	Film Relief	Note- this has previously been listed under "Personal Tax Credits" ** estimated costs	2018	82	49.2	105	99.65	
<b>Corporation Tax</b>	Knowledge Development Box (KDB)	The KDB provides for relief on income arising from qualifying assets. The relief is given by way of a deduction equal to 50% of the qualifying profits. (Sections 769G – 769R of the Taxes Consolidation Act 1997) * provisional figures	2019	15	12.2	15	10.3	
<b>Corporation Tax</b>	Corporation Tax Relief for start-up Relief companies	Provides relief from corporation tax for start-up companies for the first 3 years of trading up to €40,000 per annum (Section 468C of the Taxes Consolidation Act 1997)	2018	1,171	6	1,071	5.8	
<b>Corporation Tax</b>	Accelerated Capital Allowance scheme for Energy Efficient Equipment	Finance Act 2016 extended the scheme to un-incorporated businesses with effect from 1 January 2017. Therefore this represents both Corporation Tax and Income Tax relief.	2018	776	3.7	317	3.1	

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LPT	Exemptions		2019	49,000	13.7	49,000	12.7	
LPT	Deferrals	LPT deferrals, although forgone in a particular year, are still owed to the Exchequer at a later date.	2019	50,000	11.7	58,000	9.9	
<b>Mineral Oil Tax</b>	Excise Rate on Kerosene**	Excise Rate applied to Kerosene (Sections 94-109 Finance Act 1999)	2019	N/A (no means to determine the number availing)	578.7	N/A (no means to determine the number availing)	622.5	Environment
<b>Mineral Oil Tax</b>	Reduced Rate on Marine Gas Oil (MGO)**	Reduced rate applied to Marine Gas Oil (MGO) used in home heating, agriculture, marine and rail sectors (Sections 94-109 Finance Act 1999)	2019	N/A (no means to determine the number availing)	473	N/A (no means to determine the number availing)	454.9	Environment
<b>Mineral Oil Tax</b>	Excise Rate on Auto-diesel**	Finance Act 2011, Section 42 ** no means to determine the number availing	2019	N/A	422.8	N/A	414.8	Environment
<b>Mineral Oil Tax</b>	Excise Rate on Fuel Oil**	Excise Rate applied to Fuel Oil (Sections 94-109 Finance Act 1999)	2019	N/A (no means to determine the number availing)	24.7	N/A (no means to determine the number availing)	27.1	Environment
<b>Mineral Oil Tax</b>	Commercial Sea Navigation	Repayment of Mineral Oil Tax (MOT) on tax-paid mineral oil used for the purpose of commercial sea navigation, including sea-fishing. Section 100 (2)(a) of Finance Act 1999.	2019	N/A (no means to determine the number availing)	10.5	N/A (no means to determine the number availing)	9.8	

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<b>Mineral Oil Tax</b>	Diesel Rebate Scheme	Partial repayment of excise duty to qualifying road transport operators (Section 51 of the Finance Act 2013)	2019	830	10.2	713	3.4	Environment
<b>Mineral Oil Tax</b>	Marine Diesel Scheme	Repayment of MOT on tax-paid mineral oil used for the purpose of commercial sea navigation, including sea-fishing. Section 100 (2)(a) of Finance Act 1999.	2019	N/A (no means to determine the number availing)	2.7	N/A (no means to determine the number availing)	3.2	
<b>Mineral Oil Tax</b>	Horticulture Excise Duty Repayment	Partial Repayment of MOT paid on heavy oil and LPG used in the horticultural production and cultivation of mushrooms (Section 98 of Finance Act 1999)	2019	N/A (no means to determine the number availing)	0.08	N/A (no means to determine the number availing)	0.05	
<b>Pensions</b>	Exemption of investment income and gains of approved superannuation funds	Exempts the investment income of a fund held or maintained for the purpose of a scheme (Section 774 – Approved Fund, Section 785 – RSA, Section 787I – PRSA)		N/A	N/A	N/A	N/A	Pensions
<b>Pensions</b>	Tax Relief on “tax free” lump sums	From 1 January 2011, the lifetime tax-free limit on the aggregate of all retirement lump sums paid to an individual on or after 7 December 2005 is €200,000 (Section 790AA)		N/A	N/A	N/A	N/A	Pensions
<b>Pensions</b>	Employees’ contribution to approved superannuation schemes	Contributions are allowable as an expense in computing Schedule E income (Sections 774 & 776)	2018	663,900	677.7	614,200	598.1	Pensions

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<b>Pensions</b>	Exemption of employers' contributions from employee BIK	Sums paid by an employer into an approved, statutory or foreign government employee retirement scheme are not chargeable to tax in the hands of the employee (Section 778)	2018	413,000	658.3	366,700	607.3	Pensions
<b>Pensions</b>	Pension Contribution (Retirement Annuity and PRSA)	Figures in this field are a total for RAC's and PRSA's which are not available individually	2018	98,300	241.3	93,600	229.3	Pensions
<b>Pensions</b>	Employers' contributions to approved superannuation schemes	Contributions are allowable as an expense in computing Schedule D Case I or Case II income (Section 774)	2018	413,000	173.2	366,700	159.8	Pensions
<b>Personal Tax Credits</b>	Woodlands Profits & Distributions	Section 140		N/A	N/A	N/A	N/A	
<b>Personal Tax Credits</b>	Exemption of Income of Charities, Colleges, Hospitals, Schools Friendly Societies etc.	No figures available since 2013		N/A	N/A	N/A	N/A	
<b>Personal Tax Credits</b>	100% Mortgage Interest Relief for Landlords of Social Housing Tenants	Commenced in 2016		N/A	N/A	N/A	N/A	
<b>Personal Tax Credits</b>	Medical Insurance Relief	Risk equalisation credits are not given through the tax system effective from 1 January 2013	2018	1,258,100	355.7	1,271,400	350	Public Health
<b>Personal Tax Credits</b>	Health Expenses	General & Nursing Home	2018	527,100	190.1	486,200	172.5	Public Health
<b>Personal Tax Credits</b>	Help to Buy scheme	Scheme is due to end on 31 dec 2021. Figures from review published Sept 2021.	2020	6227	126			Housing
<b>Personal Tax Credits</b>	Allowable Expenses		2018	680,100	115.4	600,600	100	

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<b>Personal Tax Credits</b>	Single Person Child Carer Credit		2018	70,500	99.1	67,400	93.9	
<b>Personal Tax Credits</b>	Incapacitated Child Tax Credit		2018	30,700	92.7	27,700	82.1	
<b>Personal Tax Credits</b>	Home Carer's Tax Credit		2018	83,100	90	83,800	83.5	
<b>Personal Tax Credits</b>	Age Tax Credit		2018	209,900	77.5	195,500	72.1	
<b>Personal Tax Credits</b>	Approved Profit Sharing Schemes		2018	34,800	55.2	32,240	47.7	Supporting Economic Recovery
<b>Personal Tax Credits</b>	Donations to Approved Bodies		2018	182,438	43.5	175,400	43.3	
<b>Personal Tax Credits</b>	Woodlands	Section 232	2018	9,192	33.7	9,160	29.4	
<b>Personal Tax Credits</b>	Home Renovation Incentive	Introduced in 2013, expired 2018	2018	14,850	30.9	12,600	22.4	Housing
<b>Personal Tax Credits</b>	Exempt Income – Foster-Care Payments		2018	4,320	29.6	4,380	30.1	
<b>Personal Tax Credits</b>	Special Assignee Relief Programme (SARP)		2017	1,084	28.1	793	18.1	Supporting Economic Recovery
<b>Personal Tax Credits</b>	Rental Deductions – leasing of farm land		2018	10,820	27.2	9,790	23.7	
<b>Personal Tax Credits</b>	Exempt Income – Rent-a-Room		2018	9,240	19.7	8,160	12	Housing

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<b>Personal Tax Credits</b>	Dispositions (Including Maintenance Payments made to Separated Spouses)		2018	7,530	18.4	7,900	18.9	
<b>Personal Tax Credits</b>	Approved Training Courses/ Third Level Fees		2018	33,200	17.2	29,000	15.2	
<b>Personal Tax Credits</b>	Start Your Own Business	From Oct. 2013	2018	4,588	16	5,451	18.8	Supporting Economic Recovery
<b>Personal Tax Credits</b>	Employment and Investment Scheme		2018	1,137	14.5	1,538	18.6	Supporting Economic Recovery
<b>Personal Tax Credits</b>	Exemption of Certain Earnings of Writers, Composers and Artists		2018	3,270	10	3,110	12.7	
<b>Personal Tax Credits</b>	Employing a Carer		2018	1,600	6.6	1,650	7	
<b>Personal Tax Credits</b>	Foreign Earnings Deduction		2018	817	5.4	591	3.9	Supporting Economic Recovery
<b>Personal Tax Credits</b>	General Stock Relief	Section 666	2018	9,090	4.9	10,130	6.3	
<b>Personal Tax Credits</b>	Dependent Relative Tax Credit		2018	24,300	2.7	21,000	2.2	
<b>Personal Tax Credits</b>	Save as You Earn Scheme (savings related share options)		2017	1,680	2.4	1,680	2.4	
<b>Personal Tax Credits</b>	Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)		2018	1,700	2.3	1,630	2.2	
<b>Personal Tax Credits</b>	Significant Buildings and Gardens Relief		2018	160	1.9	150	1.9	



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<b>Personal Tax Credits</b>	Exemption of Income arising from the Provision of Childcare Services		2018	690	1.6	700	1.6	
<b>Personal Tax Credits</b>	Stock Relief for Young Trained Farmer	Section 667B	2018	420	1.2	530	1.5	
<b>Personal Tax Credits</b>	Start-Up Refunds for Entrepreneurs (SURE)	Formerly Seed Capital Scheme	2018	39	0.8	64	1.6	Supporting Economic Recovery
<b>Personal Tax Credits</b>	Donation of Heritage Items		2018	10	0.4	5	2.8	
<b>Personal Tax Credits</b>	Donations to Approved Sporting Bodies		2018	1,240	0.3	1,170	0.3	
<b>Personal Tax Credits</b>	Stock Relief for Registered Farm Partnerships	Section 667C	2018	210	0.3	370	0.6	
<b>Personal Tax Credits</b>	Seafarer's Allowance		2018	140	0.3	160	0.3	
<b>Personal Tax Credits</b>	Retirement relief for certain sports persons		2018	31	0.3	31	0.4	
<b>Personal Tax Credits</b>	Living City Initiative	Commenced in 2015	2018	27	0.2	20	0.1	
<b>Personal Tax Credits</b>	Employee Share Ownership Trusts	S519 and Schedule 12 TCA.	2018	11,900	0.1	10,600	0.2	
<b>Personal Tax Credits</b>	Donation of Heritage Property to the Irish Heritage Trust	2015 was last year in which expenditure recorded	2018	0	0	0	0	
<b>Stamp Duty</b>	Reconstructions or amalgamations of certain investment undertakings	Section 88D of SDCA 1999	2019	<10	N/A	32	17.59	
<b>Stamp Duty</b>	Enterprise Securities Market	Section 86A of SDCA 1999		N/A	N/A	N/A	N/A	
<b>Stamp Duty</b>	Demutualisation of insurance companies	Section 80A of SDCA 1999	2019	<10	N/A	<10	N/A	

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Stamp Duty	Merger of companies	Section 87B of SDCA 1999	2019	<10	N/A	<10	N/A	
Stamp Duty	Amalgamation of unit trusts	Section 88G of SDCA 1999	2019	<10	N/A	<10	N/A	
Stamp Duty	Courts Service	Section 99A of SDCA 1999	2019	<10	N/A	<10	N/A	
Stamp Duty	Sport Ireland.	Section 99B of SDCA 1999	2019	<10	N/A	<10	N/A	
Stamp Duty	Single Farm Payment entitlement	Section 101A of SDCA 1999	2019	<10	N/A	<10	N/A	
Stamp Duty	Shared ownership leases	Section 103 of SDCA 1999	2019	23	N/A	<10	N/A	
Stamp Duty	Certain transfers by cohabitants	Section 97A of SDCA 1999	2019	15	N/A	<10	N/A	
Stamp Duty	Certain company reconstructions and amalgamations	Section 80 of SDCA 1999 The relief applies where one company either – • acquires the undertaking, or part of the undertaking, of another company, or • acquires at least 90% of the issued share capital of another company, in exchange for the issue of new shares in the acquiring company.”	2019	928	1,708	935	273	
Stamp Duty	Transfers between spouses/civil partners	Section 96 of SDCA 1999	2019	4,860	85.4	4,445	21.9	
Stamp Duty	Commercial woodland – duty not chargeable on the value of the trees growing on the land	Section 95 of SDCA 1999	2019	189	77	190	66	
Stamp Duty	Consanguinity relief		2019	1,780	29	1,647	22	
Stamp Duty	Young Trained Farmer Relief	Section 81AA of SDCA 1999	2019	1,128	14.6	1,056	16.8	
Stamp Duty	Charities – conveyance/ transfer/lease of land	Section 82 of SDCA 1999	2019	1,763	13	1,471	9.6	
Stamp Duty	Residential Development Refund Scheme	Section 83D of SDCA 1999 (Introduced in Budget 2018)	2019	954	9.1	166	1.2	

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Stamp Duty	Oireachtas Funds	Section 111 of SDCA 1999	2019	874	8.3	821	8.6	
Stamp Duty	Housing Authorities and Affordable Homes Partnership	Section 106B of SDCA 1999	2019	2,892	7.6	2,365	5.9	
Stamp Duty	Approved voluntary body	Section 93A of SDCA 1999	2019	907	4.1	652	2.7	
Stamp Duty	Miscellaneous instruments	Section 113 of SDCA 1999	2019	31	2.3	42	2.6	
Stamp Duty	Certain transfers following a dissolution of marriage	Section 97 of SDCA 1999	2019	702	2.1	542	1	
Stamp Duty	Farm Consolidation Relief	Section 81C of SDCA 1999	2019	90	0.6	45	0.3	
Stamp Duty	Approved Sports Bodies - conveyance/ transfer/lease of land	Section 82B of SDCA 1999	2019	66	0.5	94	0.5	
Stamp Duty	Certain family farm transfers	Section 83B of SDCA 1999	2019	24	0.4	18	0.3	
Stamp Duty	Certain stocks and marketable securities	Section 88 of SDCA 1999	2019	14	0.4	<10	N/A	
Stamp Duty	Pension schemes and charities	Section 82C of SDCA 1999	2019	79	0.2	50	0.1	
Stamp Duty	Transfer of assets within unit trusts	Section 88E of SDCA 1999	2019	23	0.12	18	0.1	
Stamp Duty	Relief for certain leases of farmland	Section 81D of SDCA 1999	2019	272	0.1	23	0.03	
Stamp Duty	Ireland Strategic Investment Fund	Section 108C of SDCA 1999	2019	15	0.1	0	0	
Stamp Duty	Donations to approved bodies	Section 82A of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Repayment of stamp duty on certain transfers of shares	Section 84 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Certain loan capital and securities	Section 85 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Certain Loan Stock	Section 86 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Stock borrowing	Section 87 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Stock repo	Section 87A of SDCA 1999	2019	0	0	0	0	

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Stamp Duty	Reorganisation of undertakings for collective investment	Section 88A of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Funds: reorganisation	Section 88B of SDCA 1999	2019	0	0	<10	59.04	
Stamp Duty	Reconstructions or amalgamations of certain common contractual funds	Section 88C of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Reconstruction or amalgamation of offshore funds	Section 88F of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Foreign Government Securities	Section 89 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Certain financial services instruments	Section 90 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Greenhouse gas emissions allowance	Section 90A of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Houses acquired from industrial and provident societies	Section 93 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Purchased of land from Land Commission	Section 94 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Foreign immovable property	Section 98 of SDCA 1999	2019	0	0	<10	N/A	
Stamp Duty	Dublin Docklands Development Authority	Section 99 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Harbours Act 2015	Section 99C of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Temple Bar Properties Limited	Section 100 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Intellectual Property	Section 101 of SDCA 1999	2019	0	0	<10	N/A	
Stamp Duty	The Alfred Beit Foundation	Section 102 of SDCA 1999	2019	0	0	<10	N/A	
Stamp Duty	Licences and leases granted under Petroleum and Other Mineral Development Act, 1960, etc.	Section 104 of SDCA 1999	2019	0	0	0	0	
Stamp Duty	Securitisation agreements	Section 105 of SDCA 1999	2019	0	0	0	0	

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<b>Stamp Duty</b>	Housing Finance Agency	Section 106 of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Housing Finance Agency Limited	Section 106A of SDCA 1999	2019	0	0	<10	N/A	
<b>Stamp Duty</b>	Grangegor-man Development Agency	Section 106C of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	National Concert Hall	Section 106D of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	National Development Finance Agency, etc. (expired 27.01.15)	Section 108A of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Strategic Banking Corporation of Ireland	Section 108AA of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	National Asset Management Agency (NAMA)	Section 108B of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Certain instruments made in anticipation of an informal insurance policy	Section 109 of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Certain Health Insurance Contracts	Section 110 of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Certain policies of insurance	Section 110A of SDCA 1999	2019	0	0	0	0	
<b>Stamp Duty</b>	Certificates of indebtedness, etc.	Section 112 of SDCA 1999	2019	0	0	0	0	
<b>VAT Refund Orders</b>	Farm construction. A refund of VAT is available to flat-rate farmers on the construction of farm buildings, fencing, drainage, reclamation of farm land, and on micro-generation equipment	Value Added Tax (Refund of Tax) (No.25) Order, 1993 (SI No.266 of 1993)	2019	36,750	83.1	21,769	75.2	
<b>VAT Refund Orders</b>	Disabled Drivers & Passengers Scheme. Repayment of VAT to disabled drivers and disabled passengers and/or organisations on the purchase of specially constructed or adapted vehicles,	Disabled Drivers and Disabled Passengers (Tax Concessions) Regulations, 1994 (S.I. 353 of 1994)	2019	6,408	28.8	6,429	28.9	

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	which are used for the transport of persons with disabilities.							
<b>VAT Refund Orders</b>	Touring Coaches - VAT repayment may be claimed by persons engaged in the carriage of tourists for reward by road, on the purchase, lease/hire of touring coaches	Value-Added Tax (Refund of Tax) (Touring Coaches) Order 2012 (S.I. 266 of 2012)	2019	162	8.3	214	8.5	
<b>VAT Refund Orders</b>	Disabled Equipment – a refund of VAT is available on certain aids and appliances purchased by disabled persons.	Value Added Tax (Refund of Tax) (No.15) Order 1981 (S.I. 428 of 1981)	2019	6,268	5.5	11	0.012	
<b>VAT Refund Orders</b>	Charities VAT Compensation Scheme	Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order, 2018 (SI No. 580 of 2018) ** first payments made 2019	2019	900	5	0	0	
<b>Vehicle Registration Tax (VRT)</b>	Relief from VRT	VRT relief for hybrid, plug-in hybrid, and electric cars	2019	24,112	47.9	15,712	27.9	
<b>Vehicle Registration Tax (VRT)</b>	Remissions/repayments of VRT	Disabled Drivers and Disabled Passengers Scheme	2019	6,374	35.4	6,420	33	
<b>Vehicle Registration Tax (VRT)</b>	Exemptions from VRT	Section 134 of the Finance Act 1992	2019	3,380	11.1	3,229	10.3	
<b>Vehicle Registration Tax (VRT)</b>	VRT Export Repayment Scheme	Section 135D of the Finance Act 1992	2019	1,175	5.8	1,271	6	

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<b>Vehicle Registration Tax (VRT)</b>	Relief of VRT for leased cars	Section 134(7) of the Finance Act 1992	2019	N/A	0.1	N/A	22.3	
<b>Ceased or currently being phased out Items</b>	Guest Houses		2018	N/A	Nil	N/A	0.1	
<b>Ceased or currently being phased out Items</b>	Revenue Job Assist		2018	100	N/A	120	N/A	
<b>Ceased or currently being phased out Items</b>	Mortgage Interest Relief		2018	400,000	107.3	414,300	171.1	
<b>Ceased or currently being phased out Items</b>	Urban Renewal		2018	889	14.9	1,124	22.8	
<b>Ceased or currently being phased out Items</b>	Student Accommodation		2018	194	7.5	246	8.8	
<b>Ceased or currently being</b>	Rural Renewal		2018	599	6.8	786	8.5	

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phased out Items								
Ceased or currently being phased out Items	Rent Tax Credit		2018	117,100	6.3	126,300	13.7	
Ceased or currently being phased out Items	Town Renewal		2018	317	4.8	401	5.1	
Ceased or currently being phased out Items	Buildings Used for Certain Childcare Purposes		2018	30	0.9	39	0.5	
Ceased or currently being phased out Items	Hotels		2018	33	0.8	45	1	
Ceased or currently being phased out Items	Nursing Homes		2018	29	0.6	53	1.2	
Ceased or currently being	Seaside Resorts		2018	38	0.5	69	0.8	



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phased out Items								
Ceased or currently being phased out Items	Park & Ride		2018	N/A	0.3	N/A	0.3	
Ceased or currently being phased out Items	Holiday Cottages		2018	28	0.3	52	0.5	
Ceased or currently being phased out Items	Mid-Shannon Corridor Tourism Infrastructure		2018	N/A	0.2	N/A	0.2	
Ceased or currently being phased out Items	Living Over The Shop		2018	22	0.2	29	0.3	
Ceased or currently being phased out Items	Qualifying Private Hospitals		2018	15	0.2	29	0.5	
Ceased or currently being	Enterprise Areas		2018	11	0.2	14	0.2	

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phased out Items								
Ceased or currently being phased out Items	Multi-storey Car Parks		2018	N/A	0.1	11	0.3	
Ceased or currently being phased out Items	Housing for the Elderly/ Infirm		2018	N/A	0.1	N/A	0.2	
Ceased or currently being phased out Items	Qualifying Sports Injury Clinics		2018	N/A	0.1	Nil	Nil	
Ceased or currently being phased out Items	"Other" Relief on Interest on Loans	Acquisition of interest in a company or partnership	2018	48	0.04	70	0.1	
Ceased or currently being phased out Items	Hostels		2018	0	0	N/A	N/A	
Ceased or currently being	Convalescent Homes		2018	0	0	0	0	

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phased out Items								
Ceased or currently being phased out Items	Qualifying Hospitals		2018	0	0	0	0	
Ceased or currently being phased out Items	Qualifying Mental Health Centres		2018	0	0	0	0	
Ceased or currently being phased out Items	Caravan Camps		2018	0	0	N/A	0.1	

Source: Department of Finance Tax Expenditure Report, October 2020