DIRECT TAX ACTS

CONTENTS

TABLE C	OF CASES	xlvii
TABLE C	OF STATUTORY REFERENCES	lxxii
TABLE C	OF UK/IRISH EQUIVALENT LEGISLATION	lxxviii
LIST OF	ABBREVIATIONS	xc
	PROVISIONAL COLLECTION OF TAXES ACT, 1927	
1	Definition	
2 3	Certain resolutions to have statutory effect	
4	Duration of statutory effect of resolution	2
4A	Effect of dissolution of Dáil Éireann	
5 6	Repayment of certain payments and deductions Certain payments and deductions deemed to be legal	
7	Repeal	
8	Short title	3
	WAIVER OF CERTAIN TAX, INTEREST AND PENALTIES ACT, 1993	
1	Interpretation	
2 3	Waiver of certain tax and related interest and penalties	6
4	Non-application of sections 2(5) and 3(4)	10
5	Enquiries or action by inspection or other officers	10
6	Demands or other requests for payment	11
7 8	ConfidentialityRemittances	
9	Penalty for failure to comply with section 2(3)(a) or 3(6)(b)	14
10	Amendment of section 512 (mitigation and application of fines and penalties)	
11	of Income Tax Act, 1967 Penalty for false statement made to obtain allowance	15 11
12	Amendment of Schedule 15 to Income Tax Act, 1967	16
13	Furnishing of certain information of financial institutions	16
14 15	Care and management	16 11
Schedule	Section 7	17
	INTERPRETATION ACT, 2005	
PART 1	Preliminary and General	
1	Short title and commencement	19
2	Interpretation	19
3 4	Repeals and savings	19
	**	
PART 2	Miscellaneous Rules Construing ambiguous or obscure provisions, etc	2(
6	Construing provisions in changing circumstances	20
7	Supplemental provision to sections 5 and 6	20
8 9	Reading provisions together as one and summary proceedings for offences	
10	References in enactments to Parts, etc Enactment always speaking	2
11	References in enactments to examples	21
12	Deviation from form	21
PART 3 13	Citation and Operation of Enactments Judicial notice	2′
14	Citation and references to amended enactments	22
15	Date of passing of Acts of Oireachtas	22
16 17	Commencement Exercise of statutory powers before commencement of Act	
	• •	
PART 4 18	Meaning and Construction of Words and Expressions General rules of construction	2
19	Construction of statutory instruments	24
20 21	Interpretation provisions	24
4 1	merpremation of words and expressions in selfedule	

PART 5	Powers and Duties Powers under enactments	
23 24	Duties under enactments	25
25	Service by post	25
PART 6	Amendment of Enactments, etc.	25
26 27	Repeals and substitutions	26
Schedule	Interpretation of Particular Words and Expressions	26
	FINANCE (TAX APPEALS) ACT, 2015	
PART 1 1 2	Preliminary and General Short title and commencement Interpretation	
PART 2	Tax Appeals Commission	
3	Establishment of Tax Appeals Commission	30
4 5	Membership of Commission	30
6	Functions of Commissioners	30
7	Functions of Commissioners performable by one of their number	31
8	Appointment of Commissioners	31
10	Independence	33
11	Recusal	
12 13	Declaration on appointment	
14	Terms and conditions of Commissioner's appointment	33
15	Superannuation	34
16	Resignation	
17 18	Disqualification of Commissioner	
19	Funding of Commission	35
20	Staff of Commission	
21	Reports to Minister	33
PART 3 22 23	Transitional Provisions Part 3 (Interpretation) Part 40 not to apply in case of appeal made on or after	
	the commencement date	36
24	Existing appeals: extent of application of Parts 40 and 40A to them	36
25 26	Application of section 933(1) of Act of 1997 to existing appeal	36 37
27	Existing appeals: transition from procedures under Part 40 to those under Part 40A	38
28	Appeal Commissioners vacating office before hearing or determination of appeal completed	38
29	Cases stated - particular instances of steps remaining to be taken	38
30 31	Supplemental provisions in relation to section 29	40 41
32	Transitional provision in relation to records	
33	References to Appeal Commissioners in other enactments	
Schedule	Section 12	42
	TAXES CONSOLIDATION ACT, 1997	
Part 1	Interpretation	
1 2	Interpretation of this Act	43
3	Interpretation of Income Tax Acts	44 47
4	Interpretation of Corporation Tax Acts	49
5	Interpretation of Capital Gains Tax Acts	
6 7	Construction of references to child in Tax Acts and Capital Gains Tax Acts Application to certain taxing statutes of Age of Majority Act, 1985	
8	Construction of certain taxing statutes in accordance with Status of Children Act, 1987	56
9	Subsidiaries	56
10 11	Connected persons	
Part 2	The Charge to Tax	
	Chapter 1 – Income tax	
12	The charge to income tax	61
13	Extension of charge to income tax to profits and income derived from activities carried on and employments exercised on the Continental Shelf	61
14	Fractions of a pound and yearly assessments	62
15	Rate of charge	62

16	Income tax charged by deduction	
17	Schedule C	
18	Schedule D	
19 20	Schedule E	
20		
21	Chapter 2 - Corporation tax	72
21 21 A	The charge to corporation tax and exclusion of income tax and capital gains tax Higher rate of corporation tax	
21B	Tax Treatment of Certain Dividends	77
22	Reduced rate of corporation tax for certain income	81
22A	Reduction of corporation tax liability in respect of certain trading income	81
23	Application of section 13 for purposes of corporation tax	
23A 23B	Company residence	81 83
24	Companies resident in the State: income tax on payments made or received	84
25	Companies not resident in the State	84
26	General scheme of corporation tax	85
27	Basis of, and periods for, assessment	85
	Chapter 3 - Capital gains tax	
28	Taxation of capital gains and rate of charge	87
29	Persons chargeable	88
29A	Temporary non-residents	
30 31	Partnerships	
31	Aniount Chargeable	
Part 3	Provisions Relating to The Schedule C Charge and Government and Other Public Securities	
	Chapter 1 - Principal provisions relating to the Schedule C charge	
32	Interpretation (Chapter 1)	93
33 34	Method of charge and payment	93
35	Securities of foreign territories	
	Chapter 2 – Government and other public securities: interest payable without deduction of tax	
36	Government securities	95
37	Securities of certain State-owned companies	95
38	Certain State-guaranteed securities	
39	Securities of certain European bodies	97
40	Securities of International Bank for Reconstruction and Development	
41	Securities of designated bodies under the Securitisation (Proceeds of Certain Mortgages) Act, 1995	07
	Chapter 3 – Government and other public securities:	, 91
	exemptions from tax	
42	Exemption of interest on savings certificates	97
43	Certain securities issued by Minister for Finance	98
44	Exemption from corporation tax of certain securities issued by Minister for Finance	99
45 46	Exemption of non-interest-bearing securities Exemption of premiums on Investment Bonds	100
47	Certain securities of ACC Bank plc.	
48	Exemption of premiums on certain securities	
49	Exemption of certain securities	
50	Securities of Irish local authorities issued abroad	103
	Chapter 4 - Miscellaneous provisions	
51	Funding bonds issued in respect of interest on certain debts	103
Part 4	Principal Provisions Relating to the Schedule D Charge	
	Chapter 1 - Supplementary charging provisions	
52	Persons chargeable	
53	Cattle and milk dealers	104
54 55	Interest, etc. paid without deduction of tax under Schedule C	
56	Tax on quarries, mines and other concerns chargeable under Case I(b) of Schedule D	
57	Extension of charge to tax under Case III of Schedule D in certain circumstances	107
58	Charge to tax of profits or gains from unknown or unlawful source	107
59	Charge to tax of income from which tax has been deducted	
	Chapter 2 - Foreign dividends	
60	Interpretation (Chapter 2)	
61 62	Dividends entrusted for payment in the State	
63	Exemption of dividends of non-residents	110
64	Interest on quoted Eurobonds	111

	Chapter 3 - Income tax: basis of assessment under Cases I and II	
65	Cases I and II: basis of assessment	113
66	Special basis at commencement of trade or profession	117
67	Special basis on discontinuance of trade or profession	118
68	Short-lived businesses	119
69	Changes of proprietorship	120
	Chapter 4 - Income tax: basis of assessment under Cases III, IV and V	
70	Case III: basis of assessment	121
71	Foreign securities and possessions	122
72	Charge to tax on sums applied outside the State in repaying certain loans	124
73	Income from certain possessions in Great Britain or Northern Ireland	125
74	Case IV: basis of assessment	
75	Case V: basis of assessment	126
	Chapter 5 - Computational provisions: corporation tax	
76	Computation of income: application of income tax principles	127
76A	Computation of profits or gains of a company – accounting standards	129
76B	Treatment of unrealised gains and losses in certain cases	133
76C	Use of different accounting policies within a group of companies	133
76D	Computation of income from finance leases	134
77 70	Miscellaneous special rules for computation of income	
78 79	Computation of companies' chargeable gains	130 137
79A	Matching of relevant foreign currency assets with foreign currency liabilities	139
79B	Matching of foreign currency assets with certain foreign currency share capital	141
79C	Exclusion of foreign currency as asset of certain companies	142
80	Taxation of certain foreign currencies	143
80A	Taxation of certain short-term leases plant and machinery	144
	Chapter 6 - Computational provisions: general	
81	General rule as to deductions	1/18
81A	Restriction of deductions for employee benefit contributions	140 153
81B	Equalisation reserves for credit insurance and reinsurance business	100
012	of companies	155
81C	Emissions allowances	156
82	Pre-trading expenditure	
83	Expenses of management of investment companies	158
83A	Expenditure involving crime	159
84	Expenses in relation to establishment or alteration of superannuation schemes	
85	Deduction for certain industrial premises	
86 87	Cost of registration of trade marks Debts set off against profits and subsequently released	160 160
87A	Deductions for gifts to Foundation for Investing in Communities	161
87B	Release of debts in certain trades	161
88	Deduction for gifts to Enterprise Trust Ltd	
88A	Double deduction in respect of certain emoluments	162
	Chapter 7 - Special measures on discontinuance of, and change	
	of basis of computation of profits or gains of, a trade or profession	
89	Valuation of trading stock at discontinuance of trade	163
90	Valuation of work in progress at discontinuance of profession	165
91	Receipts accruing after discontinuance of trade or profession	166
92	Receipts and losses accruing after change treated as discontinuance	168
93	Cash basis, etc: relief for certain individuals	168
94	Conventional basis: general charge on receipts after change of basis	169
95	Supplementary provisions as to tax under section 91 or 94	170
95A	Change of basis of computation of profits or gains of a trade or profession	171
	Chapter 8 - Taxation of rents and certain other payments	
96	Interpretation (Chapter 8)	173
97	Computational rules and allowable deductions	
97A	Pre-letting expenditure in respect of vacant premises	
98	Treatment of premiums, etc. as rent	
98A	Taxation of reverse premiums	
99	Charge on assignment of lease granted at undervalue	
100 100A	Charge on sale of land with right to reconveyance	
100A 101	Relief for amount not received	190 191
102	Deduction by reference to premium, etc. paid in computation of	191
	profits for purposes of Schedule D, Cases I and II	191
103	Deduction by reference to premiums, etc. paid in computation of	
	profits for purposes of this Chapter	192
104	Taxation of certain rents and other payments	
105	Taxation of rents: restriction in respect of certain rent and interest	
106 4	Tax treatment of receipts and outgoings on sale of premises	
106A	Transfer of Rent	195

	Chapter 9 - Miscellaneous provisions	
107	Apportionment of profits	
108	Statement of profits	
109 110	Payments in respect of redundancy	
111	Allowance to owner of let mineral rights for expenses of management of minerals	208
Part 5	Principal Provisions Relating to The Schedule E Charge	
	Chapter 1 - Basis of assessment, persons chargeable and extent of charge	
112	Basis of assessment, persons chargeable and extent of charge	210
112A	Taxation of certain perquisites	214
112AA	Taxation of certain perquisites: employees of authorised insurers and tied health	015
112B	insurance agents Granting of vouchers	215 217
1120		
110	Chapter 2 - Computational provisions	210
113 114	Making of deductions	218 218
115	Fixed deduction for certain classes of persons	
	Chapter 3 - Expenses allowances and provisions relating	
	to the general benefits in kind charge	
116	Interpretation (Chapter 3)	220
117	Expenses allowances	221
118	Benefits in kind: general charging provision	222
118A 118B	Costs and expenses in respect of personal security assets and services	
110D 119	Revenue approved salary sacrifice agreements	
120	Unincorporated bodies, partnerships and individuals	230
120A	Exemption from benefit-in-kind of certain childcare facilities	231
120B	Certain benefits in kind: members of Permanent Defence Force	232
	Chapter 4 - Other benefit in kind charges	
121	Benefit of use of car	
121A 122	Benefit of use of vanPreferential loan arrangements	
122A	Notional loans relating to shares, etc.	241
	Chapter 5 - Miscellaneous charging provisions	
123	General tax treatment of payments on retirement or removal from office or employment	246
124	Tax treatment of certain severance payments	
124A	Tax treatment of payments made pursuant to an order under section 2B of	
105	Employment Permits Act 2003	
125 126	Tax treatment of benefits received under permanent health benefit schemes	248 249
127	Tax treatment of restrictive covenants	
127A	Tax treatment of members of the European Parliament	254
127B	Tax treatment of flight crew in international traffic	254
128	Tax treatment of directors of companies and employees granted rights	OFF.
128A	to acquire shares or other assets	255 259
128B	Payment of tax under section 128	263
128C	Tax treatment of directors and employees who acquire convertible securities	265
128D	Tax treatment of directors of companies and employees who acquire	070
128E	restricted shares	2/0
120L	forfeitable shares	273
128F	Key Employee Engagement Programme	
Part 6	Company Distributions, Tax Credits, Franked Investment	
	Income and Advance Corporation Tax	
	Chapter 1 - Taxation of company distributions	
129	Irish resident company distributions not generally chargeable to corporation tax	279
129A	Dividends paid out of foreign profits	279
	Chapter 2 - Meaning of distribution	
130	Matters to be treated as distributions	
131	Bonus issues following repayment of share capital	286
132	Matters to be treated or not treated as repayments of share capital	287
133 134	Limitation on meaning of "distribution" - general Limitation on meaning of "distribution" in relation to certain payments	287
10-1	made in respect of "foreign source" finance	295
135	Distributions: supplemental	
	Chapter 3 - Distributions and tax credits - general	
136	Tax credit for certain recipients of distributions	299
	T	

137 138 139	Disallowance of reliefs in respect of bonus issues Treatment of dividends on certain preference shares Dividends and other distributions at gross rate or of gross amount	300
	Chapter 4 - Distributions out of certain exempt profits or gains or out of certain relieved income	
140	Distributions out of profits or gains from stallion fees, stud greyhound	201
141	services fees and occupation of certain woodlands	303
142	Distributions out of profits of certain mines	308
143	Distributions out of profits from coal, gypsum and anhydrite mining operations	309
144	Distributions out of profits from trading within Shannon Airport	310
145	Distributions out of profits from export of certain goods	312
146	Provisions supplementary to section 145	312
	Chapter 6 - Distributions - supplemental	
152	Explanation of tax credit to be annexed to interest and dividend warrants	312
153	Distributions to non-residents.	
154	Attribution of distributions to accounting periods	
155	Restriction of certain reliefs in respect of distributions out of certain exempt or relieved profits	317
	Chapter 7 - Franked investment income	
156	Franked investment income and franked payments	318
157	Set-off of losses, etc. against franked investment income	
158	Set-off of loss brought forward or terminal loss against franked	
	investment income in the case of financial concerns	319
	Chapter 8 - Advance corporation tax	
159	Liability for advance corporation tax	319
160	Set-off of advance corporation tax	320
161	Rectification of excessive set-off of advance corporation tax	320
162	Calculation of advance corporation tax where company receives distributions	320
163	Tax credit recovered from company	320
164	Restrictions as to payment of tax credit	
165	Group dividends	
166 167	Surrender of advance corporation tax	320
168	Distributions to certain non-resident companies	
169	Non-distributing investment companies	321
170	Interest in respect of certain securities	321
171	Returns, payment and collection of advance corporation tax	321
172	Application of Corporation Tax Acts	321
	Chapter 8A - Dividend withholding tax	
172A	Interpretation	
172B	Dividend withholding tax on relevant distributions	
172C	Exemption from dividend withholding tax for certain persons	328
172D	Exemption from dividend withholding tax for certain non-resident persons	330
172E 172F	Qualifying intermediariesObligations of qualifying intermediary in relation to relevant distributions	∠35 225
172G	Authorised withholding agent	341
172H	Obligations of authorised withholding agent in relation to relevant distributions	343
172I	Statement to be given to recipients of relevant distributions	
172J	Credit for, or repayment of, dividend withholding tax borne	345
172K	Returns, payment and collection of dividend withholding tax	346
172L	Reporting of distributions made under stapled stock arrangements	348
172LA	Deduction of dividend withholding tax on settlement of market claims	
172M	Delegation of powers and functions of Revenue Commissioners	351
	Chapter 9 - Taxation of acquisition by a company of its own shares	
173	Interpretation (Chapter 9)	351
174	Taxation of dealer's receipts on purchase of shares by issuing company or	252
175	by its subsidiary	
175	Purchase of own shares by quoted company	353
176 176A	Purchase of unquoted shares by issuing company or its subsidiary	
170A 177	Conditions as to residence and period of ownership	
178	Conditions as to reduction of vendor's interest as shareholder	357
179	Conditions applicable where purchasing company is member of a group	
180	Additional conditions	
181	Relaxation of conditions in certain cases	
182	Returns	360
183	Information	
184	Treasury shares	
185	Associated persons	
186	Connected persons	363

Part 7	Income Tax and Corporation Tax Exemptions	
	Chapter 1 - Income tax	
187	Exemption from income tax and associated marginal relief	365
188	Age exemption and associated marginal relief	
189	Payments in respect of personal injuries	368
189A	Special trusts for permanently incapacitated individuals	369
189B	Exemption in respect of periodic payments for personal injuries	371
190	Certain payments made by the Haemophilia HİV Trust	371
191	Taxation treatment of Hepatitis C compensation payments	371
192 192A	Payments in respect of thalidomide children	373
192B	Foster care payments etc.	
192C	Exemption in respect of payments of State support	375
192D	Exemption in respect of fuel grant	376
192E	Exemption in respect of water conservation grant	376
193	Income from scholarships	
194	Child benefit	377
194A	Early childcare supplement	377
194AA 194B	Exemption of certain childcare support payments Back to work family dividend	3//
1946	Exemption of certain earnings of writers, composers and artists	378
195A	Exemption in respect of certain expense payments	382
195B	Exemption in respect of certain expense payments for relevant directors	383
195C	Exemption in respect of certain expenses of State Examinations Commission examiners	384
195D	Exemption in respect of certain expense payments for resident relevant directors	385
196	Expenses of members of judiciary	385
196A	State employees: foreign service allowances	386
196B	Employees of certain agencies: foreign service allowances	386
197	Bonus or interest paid under instalment savings schemes	
198 199	Certain interest not to be chargeable	290
200	Certain foreign pensions	
201	Exemptions and reliefs in respect of tax under section 123	390
202	Relief for agreed pay restructuring	394
203	Payments in respect of redundancy	398
204	Military and other pensions, gratuities and allowances	398
204A	Exemption in respect of annual allowance for reserve members of the Garda Síochána	398
204B	Exemption in respect of compensation for certain living donors	399
205	Veterans of War of Independence	399
205A	Magdalen Laundry Payments	
206 207	Income from investments under Social Welfare (Consolidation) Act, 1993	
207A	Charities Regulatory Authority and Common Investment Fund	403
208	Lands owned and occupied, and trades carried on by, charities	403
208A	Overseas charities	404
208B	Charities — miscellaneous	
209	Bodies for the promotion of Universal Declaration of Human Rights and	
	the implementation of European Convention for the Protection of Human Rights	106
210	and Fundamental Freedoms	
210 211	The Great Book of Ireland Trust Friendly societies	
212	Credit unions	
213	Trade unions	
214	Local authorities, etc.	
215	Certain profits of agricultural societies.	
216	Profits from lotteries	409
216A	Rent-a-room relief	
216B	Payments under Scéim na bhFoghlaimeoirí Gaeilge	
216C	Childcare services relief	412
	Chapter 2 – Corporation tax	
217	Certain income of Nítrigin Éireann Teoranta	413
218	Certain income of Housing Finance Agency plc.	413
218A	Certain income of Motor Insurers' Bureau of Ireland	414
219	Income of body designated under Irish Takeover Panel Act, 1997	
219A	Income of credit unions	
219B	Income of Investor Compensation Company Ltd	
220	Profits of certain bodies corporate	414
221	Certain payments to National Co-operative Farm Relief Services Ltd	41 F
222	and certain payments made to its members	
	·	410
	Chapter 3 - Income tax and corporation tax	
223	Small enterprise grants	418
224	Grants to medium and large industrial undertakings	418

225 226 227	Employment grants	418
228	Income arising to designated bodies under the Securitisation (Proceeds of Certain Mortgages) Act, 1995	420
229	Harbour authorities and port companies	
229A 230	Shannon Commercial Enterprises Ltd.	421
230A	National Treasury Management Agency	422
230AA	NAMA profits exempt from corporation tax	422
230AB	National Development Finance Agency	
230AC	Tax exemptions	423
231	Profits or gains from stallion fees	
232	Profits from occupation of certain woodlands	
233 234	Stud greyhound service fees	425
235	Bodies established for promotion of athletic or amateur games or sports	430
236	Loan of certain art objects	
Part 8	Annual Payments, Charges and Interest	
	Chapter 1 - Annual payments	
237	Annual payments payable wholly out of taxed income	434
238	Annual payments not payable out of taxed income	
239 240	Income tax on payments by resident companies	
240	Provisions as to tax under section 239	439 440
242	Annual payments for non-taxable consideration	441
242A	Tax treatment of certain royalties	
	Chapter 2 - Charges on income for corporation tax purposes	
243	Allowance of charges on income	442
243A	Restriction of relevant charges on income	445
243B	Relief for certain charges on income on a value basis	446
	Chapter 3 - Principal provisions relating to the payment of interest	
244	Relief for interest paid on certain home loans	447
244A	Application of s244 (relief for interest paid on certain home loans) of Principal Act	454
245	Relief for certain bridging loans	457
246 246A	Interest payments by companies and to non-residents	
247	Relief to companies on loans applied in acquiring interest in other companies	465
248	Relief to individuals on loans applied in acquiring interest in companies	476
248A	Restriction of relief in respect of loans applied in acquiring interest in	
	companies and partnerships	
249 250	Rules relating to recovery of capital and replacement loans	479
230	Extension of relief under <i>section</i> 248 to certain individuals in relation to loans applied in acquiring interest in certain companies	483
250A	Restriction of relief to individuals in respect of loans applied in acquiring interest in companies	486
251	Restriction of relief to individuals on loans applied in acquiring shares in companies where a claim for "BES relief" or "film relief" is made in respect	
	of amount subscribed for shares	488
252	Restriction of relief to individuals on loans applied in acquiring interest in	
	companies which become quoted companies	488
253	Relief to individuals on loans applied in acquiring interest in partnerships	489
254	Interest on borrowings to replace capital withdrawn in certain	401
255	circumstances from a business	
200	Chapter 4 - Interest payments by certain deposit takers	171
256	Interpretation (Chapter 4)	491
257	Deduction of tax from relevant interest	498
258	Returns and collection of appropriate tax	
259	Alternative amount on account of appropriate tax	502
260	Provisions supplemental to sections 258 and 259	
261	Taxation of relevant interest, etc.	
261A 261B	Taxation of interest on special term accounts	
262	Statement furnished by relevant deposit taker	509
263	Declarations relating to deposits of non-residents	509
263A	Declarations to a relevant deposit taker relating to deposits of certain persons	510
263B	Declarations to the Revenue Commissioners relating to deposits of certain persons	511
263C	Notifications by the Revenue Commissioners relating to deposits of certain persons	
263D 263E	Declarations to the Revenue Commissioners in relation to relevant amounts	
264	Conditions and declarations relating to special savings accounts	
264A	Conditions and declarations relating to special term accounts	517
264B	Returns of special term accounts by relevant deposit takers	519
265	Deposits of companies and pension schemes	520

265A 266 266A 267	Deposits of certain persons Deposits of charities Repayments of appropriate tax to first-time purchasers Repayment of appropriate tax in certain cases	520 521
207	Chapter 5 - Dividend Payments by Credit Unions	
267A	Interpretation (Chapter 5)	523
267AA	Taxation of dividends on regular share accounts	
267B	Election to open a special share account or a special term share account	525
267C	Taxation of dividends on special term share accounts	
267D	Conditions and declarations relating to special term share accounts	
267E 267F	Returns of special term share accounts by credit unions	
	Chapter 6 - Implementation of Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States	
267G	Interpretation (Chapter 6)	
267H 267I	Application (Chapter 6)	
267]	Exemptions from tax and withholding tax	
267K	Miscellaneous	
267L	Application of this Chapter to certain payments made to companies in Switzerland	
	Chapter 7 - Certain interest from sources [outside the State]	333
267M	Tax rate applicable to certain deposit interest received by individuals	534
Part 8A	Specified Financial Transactions	
	Chapter 1 - Interpretation	
267N	Interpretation	536
	Chapter 2 - Credit return	
2670	Treatment of credit return	539
267P	Treatment of credit transaction	
	Chapter 3 - Deposit return	
267Q	Treatment of deposit return	541
-	Chapter 4 - Investment certificates and returns	
267R	Treatment of investment return	541
267S	Treatment of certificate owner	
	Chapter 5 - Reporting	
267T	Reporting	542
2071	• •	
0.6711	Chapter 6 - Application	F40
267U 267V	Application	
Part 9	Principal Provisions Relating to Relief for Capital Expenditure	
I uit y	Chapter 1 - Industrial buildings or structures: industrial building	
	allowances, writing-down allowances, balancing allowances and	
	balancing charges	
268	Meaning of "industrial building or structure"	543
269 270	Meaning of "the relevant interest"	564 564
270	Industrial building allowances	
272	Writing-down allowances	
273	Acceleration of writing-down allowances in respect of certain expenditure	
254	on certain industrial buildings or structures	580
274 275	Balancing allowances and balancing charges Restriction of balancing allowances on sale of industrial building	583
2/3	or structure	590
276	Application of sections 272 and 274 in relation to capital expenditure	
077	on refurbishment	592
277	Writing off of expenditure and meaning of "residue of expenditure"	
278 279	Manner of making allowances and charges Purchases of certain buildings or structures	
280	Temporary disuse of building or structure	
281	Special provisions in regard to leases	596
282	Supplementary provisions (Chapter 1)	
	Chapter 2-Machinery or plant: initial allowances, wear and tear allowances,	
	balancing allowances and balancing charges	
283	Initial allowances	
284 285	Wear and tear allowances	
285A	Acceleration of wear and tear allowances for certain energy-efficient equipment	607

285B 285B	Acceleration of wear and tear allowances for childcare and fitness centre equipment Acceleration of wear and tear allowances for childcare and fitness centre equipment	609
285C	Acceleration of wear and tear allowances for gas vehicles and refuelling equipment	610
286	Increased wear and tear allowances for taxis and cars for short-term hire	611
286A	Wear and tear allowances for licences for public service vehicles	
287	Wear and tear allowances deemed to have been made in certain cases	
288	Balancing allowances and balancing charges	
289	Calculation of balancing allowances and balancing charges in certain cases	619
290	Option in case of replacement	
291	Computer software	621
291A	Intangible assets	623
292	Intangible assets	620
293	Application to partnerships	620
	Application to partnerships	625
294	Machinery or plant used partly for non-trading purposes	630
295	Option in case of succession under will or intestacy	630
296	Balancing allowances and balancing charges: wear and tear	(04
	allowances deemed to have been made in certain cases	631
297	Subsidies towards wear and tear	
298	Allowances to lessors	
299	Allowances to lessees	
300	Manner of making allowances and charges	635
301	Application to professions, employments and offices	
	Chapter 3 - Dredging: initial allowances and annual allowances	
302	Interpretation (Chapter 3)	635
303	Allowances for expenditure on dredging	636
	Chapter 4 - Miscellaneous and general	
304	Income tax: allowances and charges in taxing a trade, etc	637
305	Income tax: manner of granting, and effect of, allowances made by	
	means of discharge or repayment of tax	639
306	Meaning of basis period	641
307	Corporation tax: allowances and charges in taxing a trade	
308	Corporation tax: manner of granting, and effect of, allowances made by	0 12
000	means of discharge or repayment of tax	642
308A	Assets transferred in course of scheme of reconstruction or amalgamation	644
309A		
	Companies not resident in the State	
310	Allowances in respect of certain contributions to capital expenditure of local authorities	040
311	Apportionment of consideration and exchanges and surrenders of leasehold interests	
312	Special provisions as to certain sales	
313	Effect, in certain cases, of succession to trade, etc.	
314	Procedure on apportionment	650
315	Property used for purposes of "exempted trading operations"	651
316	Interpretation of certain references to expenditure and time when expenditure is incurred	651
317	Treatment of grants	653
318	Meaning of "sale, insurance, salvage or compensation moneys"	655
319	Adjustment of allowances by reference to value-added tax	656
320	Other interpretation (Part 9)	
321	Provisions of general application in relation to the making of allowances and charges	657
Part 10	Income Tax and Corporation Tax: Reliefs for Renewal and Improvement of Certain Urban Areas, Certain Resort Areas and Certain Islands Chapter 1 - Custom House Docks Area	
	Chapter 1 = Custom House Docks Area	
322	Interpretation (Chapter 1)	660
322	Interpretation (Chapter 1)	
	Interpretation (Chapter 1) Capital allowances in relation to construction of certain commercial premises	662
	Interpretation (Chapter 1)	662
323	Interpretation (Chapter 1)	662 663
323 324	Interpretation (Chapter 1) Capital allowances in relation to construction of certain commercial premises Double rent allowance in respect of rent paid for certain business premises Rented residential accommodation: deduction for certain expenditure on construction	662 663
323 324 325	Interpretation (Chapter 1) Capital allowances in relation to construction of certain commercial premises Double rent allowance in respect of rent paid for certain business premises Rented residential accommodation: deduction for certain expenditure on construction Rented residential accommodation: deduction for certain expenditure on conversion	662 663 667
323 324 325 326 327	Interpretation (Chapter 1)	662 663 667
323 324 325 326	Interpretation (Chapter 1)	662 663 667 667
323 324 325 326 327 328	Interpretation (Chapter 1)	662 663 667 667
323 324 325 326 327	Interpretation (Chapter 1)	662 663 667 667
323 324 325 326 327 328	Interpretation (Chapter 1)	662 663 667 667
323 324 325 326 327 328 329	Interpretation (Chapter 1)	662 663 667 667 668
323 324 325 326 327 328 329	Interpretation (Chapter 1)	662 663 667 667 668
323 324 325 326 327 328 329	Interpretation (Chapter 1)	662 663 667 667 668
323 324 325 326 327 328 329 330 331	Interpretation (Chapter 1)	662 663 667 667 668
323 324 325 326 327 328 329	Interpretation (Chapter 1)	662 667 668 668
323 324 325 326 327 328 329 330 331 332	Interpretation (Chapter 1)	662 667 667 668 668
323 324 325 326 327 328 329 330 331 332 333	Interpretation (Chapter 1)	662 667 667 668 668 669 673
323 324 325 326 327 328 329 330 331 332 333 334	Interpretation (Chapter 1)	662 663 667 668 668 669 673
323 324 325 326 327 328 329 330 331 332 333 334 335	Interpretation (Chapter 1)	662 667 668 668 668 668 669 673
323 324 325 326 327 328 329 330 331 332 333 334 335 336	Interpretation (Chapter 1)	662 667 668 668 668 668 669 673
323 324 325 326 327 328 329 330 331 332 333 334 335	Interpretation (Chapter 1)	
323 324 325 326 327 328 329 330 331 332 333 334 335 336	Interpretation (Chapter 1)	

	Chapter 3 – Designated areas, designated streets, enterprise areas and multi-storey car parks in certain urban areas	
339	Interpretation (Chapter 3)	676
340	Designated areas, designated streets and enterprise areas	679
341	Accelerated capital allowances in relation to construction or	
2.42	refurbishment of certain industrial buildings or structures	681
342	Capital allowances in relation to construction or refurbishment of	(02
2.42	certain commercial premises	682
343	Capital allowances in relation to construction or refurbishment of certain buildings or structures in enterprise areas	695
344	Capital allowances in relation to construction or refurbishment of	003
344	certain multi-storey car parks	688
345	Double rent allowance in respect of rent paid for certain business premises	691
346	Rented residential accommodation: deduction for certain	
0.10	expenditure on construction	696
347	Rented residential accommodation: deduction for certain expenditure on conversion	696
348	Rented residential accommodation: deduction for certain expenditure on refurbishment	696
349	Residential accommodation: allowance to owner-occupiers in respect	
	of certain expenditure on construction or refurbishment	697
350	Provisions supplementary to sections 346 to 349	697
350A	Provision against double relief	697
	Chapter 4 – Qualifying resort areas	
251	1 - 7 0	607
351 352	Interpretation (Chapter 4)	097
332	refurbishment of certain industrial buildings or structures	698
353	Capital allowances in relation to construction or refurbishment	
333	of certain commercial premises	699
354	Double rent allowance in respect of rent paid for certain business premises	
355	Disclaimer of capital allowances on holiday cottages, holiday apartments, etc	
356	Rented residential accommodation: deduction for certain expenditure on construction	
357	Rented residential accommodation: deduction for certain expenditure on conversion	707
358	Rented residential accommodation: deduction for certain expenditure on refurbishment	707
359	Provisions supplementary to sections 356 to 358	707
	Chapter 5 - Designated islands	
	Chapter 6 - Dublin Docklands Area	
	-	
	Chapter 7 – Qualifying areas	
372A	Interpretation and application (Chapter 7)	707
372B	Qualifying areas	712
372BA	Qualifying streets	713
372C	Accelerated capital allowances in relation to construction or	
	refurbishment of certain industrial buildings or structures	715
372D	Capital allowances in relation to construction or refurbishment of	7 4.6
2725	certain commercial premises	716
372E	Double rent allowance in respect of rent paid for certain business premises	
372K	Non-application of relief in certain cases and provision against double relief	/19
	Chapter 8 - Qualifying rural areas	
372L	Interpretation (Chapter 8)	720
372M	Accelerated capital allowances in relation to construction or	
	refurbishment of certain industrial buildings or structures	723
372N	Capital allowances in relation to construction or refurbishment of	
	certain commercial buildings or structures	724
3720	Double rent allowances in respect of rent paid for certain business	
	premises	726
372T	Non-application of relief in certain cases and provision against	707
	double relief	726
	Chapter 9 - Park and ride facilities and certain related developments	
372U	Interpretation (Chapter 9)	727
372V	Capital allowances in relation to construction or refurbishment of	
	certain park and ride facilities	730
372W	Capital allowances in relation to construction or refurbishment of	
	certain commercial premises	733
372X	Rented residential accommodation: deduction for certain expenditure	
	on construction	736
	Chapter 10 - Designated areas of certain towns	
372AA	Interpretation and application (Chapter 10)	736
372AB	Qualifying areas	
372AC	Accelerated capital allowances in relation to construction or	
	refurbishment of certain industrial buildings or structures	741
372AD	Capital allowances in relation to construction or refurbishment of	
	certain commercial premises	742
372AE	Rented residential accommodation: deduction for certain	
	expenditure on construction	744

372AJ	Non-application of relief in certain cases and provision against double relief	744
	Chapter 11 – Reliefs for lessors and owner-occupiers in respect of expenditure incurred on the provision of certain residential accommodation	
372AK	Interpretation (Chapter 11)	
372AL	Qualifying period	748
372AM	Grant of certain certificates and guidelines, qualifying and special qualifying premises	
372AN 372AO	Eligible expenditure: lessors	750
372AC 372AP	Relief for lessors	
372AO	Qualifying expenditure: owner-occupiers	
372AR	Relief for owner-occupiers	766
372AS	Determination of expenditure incurred in qualifying period, and	
	date expenditure treated as incurred for relief purposes	768
372AT	Appeals	770
372AU 372AV	Saver for relief due, and for clawback of relief given under, old schemes Continuity	770 771
0,211	Chapter 12 - Mid-Shannon Corridor Tourism Infrastructure	
	Investment Scheme	
372AW	Interpretation, applications for approval and certification	773
372AX	Accelerated capital allowances in relation to the construction or	
252.437	refurbishment of certain registered holiday camps	776
372AY	Capital allowances in relation to the construction or returbishment of	777
272 4 7	certain tourism infrastructure facilities	777
372AZ	Restrictions on relief, non-application of relief in certain cases and provision against double relief	780
	Chapter 13 - Living City Initiative	
372AAA	Interpretation (Chapter 13)	792
372AAA 372AAB	Residential accommodation: allowance to owner-occupiers in respect	702
37 ZAAD	of qualifying expenditure incurred on the conversion and refurbishment	
	of Georgian houses	783
372AAC	Capital allowances in relation to conversion or refurbishment of certain	
	commercial premises	785
372AAD	Residential accommodation: capital allowances to lessors in respect of	
	eligible expenditure incurred on the conversion and refurbishment of	700
	relevant houses	788
	200 (411) 10 400	
Part 11		
Part 11 373	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	792
	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	792 794
373 374 375	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	792 794 796
373 374 375 376	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	792 794 796
373 374 375 376 377	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	792 794 796 796
373 374 375 376 377 378	Capital Allowances and Expenses for Certain Road Vehicles Interpretation Capital allowances for cars costing over certain amount Limit on renewals allowance for cars Restriction of deduction in respect of running expenses of cars Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc.	
373 374 375 376 377 378 379	Capital Allowances and Expenses for Certain Road Vehicles Interpretation. Capital allowances for cars costing over certain amount. Limit on renewals allowance for cars. Restriction of deduction in respect of running expenses of cars. Limit on deductions, etc. for hiring cars. Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner.	
373 374 375 376 377 378 379 380	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380N 380N 380O 380P	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380N 380N	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380N 380N 380N 380P Part 11D	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380N 380N 380P Part 11D 380Q	Capital Allowances and Expenses for Certain Road Vehicles Interpretation	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380N 380N 380N 380N 380P Part 11D 380Q 380R	Capital Allowances and Expenses for Certain Road Vehicles Interpretation Capital allowances for cars costing over certain amount Limit on renewals allowance for cars Restriction of deduction in respect of running expenses of cars Limit on deductions, etc. for hiring cars. Cars: provisions as to hire-purchase, etc Cars: provisions where hirer becomes owner Provisions supplementary to sections 374 to 379 Income Tax and Corporation Tax: Deduction for Expenditure on Construction, Conversion and Refurbishment of Certain Residential Accommodation for Certain Students Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation Emissions-Based Limits on Capital Allowances and Expenses for Certain Road Vehicles Interpretation and general (Part 11C) Emissions-based limits for certain cars Limit on deductions, etc. for hiring cars. Cars: provisions as to hire-purchase, etc. Cars: provisions supplementary to sections 380L to 380O. Income Tax and Corporation Tax: Reliefs for the Removal and Relocation of Certain Industrial Facilities Interpretation (Part 11D) Relocation allowance	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380O 380P Part 11D 380Q 380R 380R 380S	Capital Allowances and Expenses for Certain Road Vehicles Interpretation Capital allowances for cars costing over certain amount Limit on renewals allowance for cars Restriction of deduction in respect of running expenses of cars Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc Cars: provisions where hirer becomes owner Provisions supplementary to sections 374 to 379 Income Tax and Corporation Tax: Deduction for Expenditure on Construction, Conversion and Refurbishment of Certain Residential Accommodation for Certain Students Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation Emissions-Based Limits on Capital Allowances and Expenses for Certain Road Vehicles Interpretation and general (Part 11C) Emissions-based limits for certain cars Limit on deductions, etc. for hiring cars Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc Cars: provisions where hirer becomes owner Provisions supplementary to sections 380L to 380O. Income Tax and Corporation Tax: Reliefs for the Removal and Relocation of Certain Industrial Facilities Interpretation (Part 11D) Relocation allowance Additional allowance for relocation expenditure	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380N 380N 380O 380P Part 11D 380Q 380R 380R 380S 380T	Capital Allowances and Expenses for Certain Road Vehicles Interpretation. Capital allowances for cars costing over certain amount. Limit on renewals allowance for cars. Restriction of deduction in respect of running expenses of cars. Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner Provisions supplementary to sections 374 to 379 Income Tax and Corporation Tax: Deduction for Expenditure on Construction, Conversion and Refurbishment of Certain Residential Accommodation for Certain Students. Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation. Emissions-Based Limits on Capital Allowances and Expenses for Certain Road Vehicles Interpretation and general (Part 11C). Emissions-based limits for certain cars Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner Provisions supplementary to sections 380L to 380O. Income Tax and Corporation Tax: Reliefs for the Removal and Relocation of Certain Industrial Facilities Interpretation (Part 11D) Relocation allowance Additional allowance for relocation expenditure Additional allowance for relocation expenditure Additional allowance for machinery or plant.	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380O 380P Part 11D 380Q 380R 380R 380S	Capital Allowances and Expenses for Certain Road Vehicles Interpretation. Capital allowances for cars costing over certain amount. Limit on renewals allowance for cars. Restriction of deduction in respect of running expenses of cars. Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner. Provisions supplementary to sections 374 to 379. Income Tax and Corporation Tax: Deduction for Expenditure on Construction, Conversion and Refurbishment of Certain Residential Accommodation for Certain Students Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation. Emissions-Based Limits on Capital Allowances and Expenses for Certain Road Vehicles Interpretation and general (Part 11C) Emissions-based limits for certain cars. Limit on deductions, etc. for hiring cars. Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner. Provisions supplementary to sections 380L to 380C. Income Tax and Corporation Tax: Reliefs for the Removal and Relocation of Certain Industrial Facilities Interpretation (Part 11D). Relocation allowance Additional allowance for relocation expenditure Allowances in respect of certain buildings Improvement.	
373 374 375 376 377 378 379 380 Part 11A Part 11B Part 11C 380K 380L 380M 380N 380O 380P Part 11D 380Q 380R 380R 380S 380T 380U	Capital Allowances and Expenses for Certain Road Vehicles Interpretation. Capital allowances for cars costing over certain amount. Limit on renewals allowance for cars. Restriction of deduction in respect of running expenses of cars. Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner Provisions supplementary to sections 374 to 379 Income Tax and Corporation Tax: Deduction for Expenditure on Construction, Conversion and Refurbishment of Certain Residential Accommodation for Certain Students. Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation. Emissions-Based Limits on Capital Allowances and Expenses for Certain Road Vehicles Interpretation and general (Part 11C). Emissions-based limits for certain cars Limit on deductions, etc. for hiring cars Cars: provisions as to hire-purchase, etc. Cars: provisions where hirer becomes owner Provisions supplementary to sections 380L to 380O. Income Tax and Corporation Tax: Reliefs for the Removal and Relocation of Certain Industrial Facilities Interpretation (Part 11D) Relocation allowance Additional allowance for relocation expenditure Additional allowance for relocation expenditure Additional allowance for machinery or plant.	

Part 12	Principal Provisions Relating to Loss Relief, Treatment of Certain Losses and Capital Allowances, and Group Relief	
204	Chapter 1 - Income tax: loss relief	04.4
381	Right to repayment of tax by reference to losses	814
381A 381B	Restriction of loss relief in certain cases	
381C	Restriction of loss relief – passive trades	817 818
382	Right to carry forward losses to future years	819
383	Relief under Case IV for losses.	820
384	Relief under Case V for losses	
385	Terminal loss	
386	Determination of terminal loss	
387	Calculation of amount of profits or gains for purposes of terminal loss	822
388	Meaning of "permanently discontinued" for purposes of terminal loss	
389 390	Determination of claim for terminal loss	823
390	for certain purposes	824
	1 1	021
	Chapter 2 - Income tax: loss relief - treatment of capital allowances	
391	Interpretation (Chapter 2)	824
392	Option to treat capital allowances as creating or augmenting a loss	825
393	Extent to which capital allowances to be taken into account for purposes of section 392	825
394	Effect of giving relief under section 381 by reference to capital allowances	826
395	Relief affected by subsequent changes of law, etc	826
207	Chapter 3 - Corporation tax: loss relief	00/
396 306 A	Relief for trading losses other than terminal losses	826
396A 396B	Relief for certain trading losses on a value basis	049 830
396C	Relief from Corporation Tax for losses of participating institutions	832
397	Relief for terminal loss in a trade	
398	Computation of losses attributable to exemption of income from certain securities	836
399	Losses in transactions from which income would be chargeable under	
	Case IV or V of Schedule D	836
400	Company reconstructions without change of ownership	837
401	Change in ownership of company: disallowance of trading losses	840
	Chapter 4 - Income tax and corporation tax: treatment of certain	
400	losses and certain capital allowances	0.40
402	Foreign currency: tax treatment of capital allowances and trading losses of a company	
403 404	Restriction on use of capital allowances for certain leased assets	845
405	Restriction on use of capital allowances on holiday cottages	
406	Restriction on use of capital allowances on fixtures and fittings	
	for furnished residential accommodation	859
407	Restriction on use of losses and capital allowances for qualifying shipping trade	859
408	Restriction on tax incentives on property investment	862
409	Capital allowances: room ownership schemes	863
409A	Income tax: restriction on use of capital allowances on certain	0.64
400P	industrial buildings and other premises	864
409B	Income tax: restriction on use of capital allowances on certain hotels, etc	
409C 409D	Restriction of reliefs where individual is not actively participating in certain trades	
409E	Income tax: ringfence on use of certain capital allowances on	
	certain industrial buildings and other premises	872
	Chapter 4A - Termination of carry forward of certain losses	
409F	Interpretation and general (Chapter 4A)	873
409G	Termination of capital allowances	875
	Chapter 5 - Group relief	
410	Group payments	875
411	Surrender of relief between members of groups and consortia	877
412	Qualification for entitlement to group relief	881
413	Profits or assets available for distribution	882
414	Meaning of "the profit distribution"	883
415	Meaning of "the profit distribution"	884
416	Limited right to profits or assets	885
417	Diminished share of profits or assets	
418 419	Beneficial percentage	
419	Losses, etc. which may be surrendered by means of group relief	
420A	Group relief: relevant losses and charges	
420B	Group relief: Relief for certain losses on a value basis	892
420C	Group relief: relief for certain losses of non-resident companies	893
421	Relation of group relief to other relief	

422	Corresponding accounting periods	896
423	Company joining or leaving group or consortium	896
424	Effect of arrangements for transfer of company to another group, etc	897
425	Leasing contracts: effect on claims for losses of company reconstructions	800
426		
	Partnerships involving companies: effect of arrangements for transferring relief	
427	Information as to arrangements for transferring relief, etc	900
428	Exclusion of double allowances, etc	
429	Claims and adjustments	902
Daul 12	Class Communica	
Part 13	Close Companies	
	Chapter 1 - Interpretation and general	
420		00.4
430	Meaning of "close company"	904
431	Certain companies with quoted shares not to be close companies	905
432	Meaning of "associated company" and "control"	907
433	Meaning of "participator", "associate", "director" and "loan creditor"	909
434	Distributions to be taken into account and meaning of "distributable"	
	income", "investment income", "estate income", etc	911
435	Information	914
	Chapter 2 - Additional matters to be treated as distributions, charges to tax in	
	respect of certain loans and surcharges on certain undistributed income	
436	Certain expenses for participators and associates	915
436A	Certain settlements made by close companies	916
437		
	Interest paid to directors and directors' associates	
438	Loans to participators, etc	
438A	Extension of section 438 to loans by companies controlled by close companies	
439	Effect of release, etc. of debt in respect of loan under section 438	921
440	Surcharge on undistributed investment and estate income	
441	Surcharge on undistributed income of service companies	923
	2	
Part 14	Taxation of Companies Engaged in Manufacturing Trades,	
	Certain Trading Operations Carried on in Shannon Airport and	
		_
	Certain Trading Operations Carried on in the Custom House Docks Area	a
	Chapter 1 - Interpretation and general	
110		026
442	Interpretation (Part 14)	
443	Meaning of "goods"	
444	Exclusion of mining and construction operations	930
445	Certain trading operations carried on in Shannon Airport	930
446	Certain trading operations carried on in Custom House Docks Area	930
447	Appeals	931
	**	
	Chapter 2 – Principal provisions	
448	Relief from corporation tax	931
449	Credit for foreign tax not otherwise credited	931
450	Double taxation relief	931
451	Treatment of income and gains of certain trading operations carried on	
401		
	in Contract House Bodie Acre (manifestation to Little Classes	022
450	in Custom House Docks Area from investments held outside the State	932
452	in Custom House Docks Area from investments held outside the State	932 932
452 452A	in Custom House Docks Area from investments held outside the State	932
452A	in Custom House Docks Area from investments held outside the State	932
	in Custom House Docks Area from investments held outside the State Application of section 130 to certain interest Application of section 130 of Principal Act to certain non-yearly interest Transactions between associated persons	932 933 934
452A	in Custom House Docks Area from investments held outside the State Application of section 130 to certain interest Application of section 130 of Principal Act to certain non-yearly interest Transactions between associated persons	932 933 934
452A 453	in Custom House Docks Area from investments held outside the State	932 933 934
452A 453 454 455	in Custom House Docks Area from investments held outside the State	932 933 934 935
452A 453 454 455 456	in Custom House Docks Area from investments held outside the State	932 933 934 935
452A 453 454 455	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456 457	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456 457	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456 457	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456 457 Part 15	in Custom House Docks Area from investments held outside the State	932933934935935
452A 453 454 455 456 457	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935
452A 453 454 455 456 457 Part 15	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935
452A 453 454 455 456 457 Part 15	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935
452A 453 454 455 456 457 Part 15	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935
452A 453 454 455 456 457 Part 15 458	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935 935
452A 453 454 455 456 457 Part 15 458 459 460 461	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935 936 940 941 942
452A 453 454 455 456 457 Part 15 458 459 460 461 461A	in Custom House Docks Area from investments held outside the State	932 933 934 934 935 935 935 935 941 942
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462	in Custom House Docks Area from investments held outside the State	932 933 934 935 935 935 935 936 941 942 942 943
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A	in Custom House Docks Area from investments held outside the State	932 933 934 935 935 935 935 936 941 942 942 943 943 944
452A 453 454 455 456 457 Part 15 458 459 460 461 461 461 462 462A 462B	in Custom House Docks Årea from investments held outside the State	932 933 934 935 935 935 935 936 940 941 942 943 944 944
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A 462B 463	in Custom House Docks Årea from investments held outside the State	932 933 934 934 935 935 935 935 940 941 942 943 944 944 944
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A 462B 463 464	in Custom House Docks Årea from investments held outside the State	932 933 934 935 935 935 935 935 940 941 942 943 944 944 944 944
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A 462B 463 464 465	in Custom House Docks Årea from investments held outside the State	932 933 934 935 935 935 935 935 940 941 942 943 944 944 944 944 946 947 948
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A 462B 463 464	in Custom House Docks Årea from investments held outside the State	932 933 934 935 935 935 935 935 940 941 942 943 944 944 944 944 946 947 948
452A 453 454 455 456 457 Part 15 458 459 460 461 461A 462 462A 462B 463 464 465	in Custom House Docks Årea from investments held outside the State	932 933 934 935 935 935 935 935 941 942 944 944 944 944 947 948 949

468	Blind person's tax credit	
469	Relief for health expenses	954
470	Relief for insurance against expenses of illness	958
470A	Relief for premiums under qualifying long-term care policies	961
470B 471	Age-related relief for health insurance premiums	900
472	Employee tax credit	972
472A	Relief for the long term unemployed	974
472AA	Relief for long-term unemployed starting a business	978
472AB	Earned income tax credit	980
472B	Seafarer Allowance, etc.	
472BA	Fisher tax credit	
472C 472D	Relief for trade union subscriptions	983
473	Allowance for rent paid by certain tenants	
473A	Relief for fees paid for third level education, etc.	
474	Relief for fees paid to private colleges for full-time third level education	
474A	Relief for fees paid to publicly funded colleges in the European Union	
175	for full-time third level education	994
475 475A	Relief for fees paid for part-time third level education	
475A 476	Relief for fees paid for training courses	994
477	Relief for service charges	996
477A	Relief for energy efficient works	998
477B	Home renovation incentive	998
477C	Help to Buy	
478	Relief for payments made by certain persons in respect of alarm systems	1016
479	Relief for new shares purchased on issue by employees	1017
480	Relief for certain sums chargeable under Schedule É	1019
480A	Relief on retirement for certain income of certain sportspersons	1020
480B	Relief arising in special circumstances	1022
	Chapter 2 - Income tax and corporation tax: reliefs applicable to both	
481	Relief for investment in films	1025
482	Relief for expenditure on significant buildings and gardens	1040
483	Relief for certain gifts	
484	Relief for gifts for education in the arts	
485	Relief for gifts to third-level institutions	1048
485A 485B	Relief for gifts to the Scientific and Technological Education (Investment) Fund	1049
1002		
	Chapter 2A - Limitation on amount of certain reliefs used by certain high	
	income individuals	
485C	Interpretation (Chapter 2A)	
485D	Application (Chapter 2A)	1053
485E 485F	Recalculation of taxable income for purposes of limiting reliefs	1053
485FA	Carry forward of excess relief	1054
485FB	Requirement to provide estimates and information	1054
485G	Miscellaneous (Chapter 2A)	1058
10.6	Chapter 3 - Corporation tax reliefs	4064
486	Corporation tax: relief for gifts to First Step	1061
486A 486B	Corporate donations to eligible charities	1061
486C	Relief from tax for certain start-up companies	1065
487	Corporation tax: credit for bank levy	
Part 16	Relief for Investment in Corporate Trades	
I alt 10	•	
488	Chapter 1 - Interpretation (Part 16) Interpretation	1077
	•	
	Chapter 2 - Qualifying companies	
489	Interpretation (Chapter 2)	1079
490	Qualifying companies	
491	Qualifying companies (supplemental)	
492	Qualifying subsidiaries	1083
	Chapter 3 - Qualifying investments	
493	Interpretation (Chapter 3)	1084
494	Eligible shares	1084
495	Anti-avoidance: eligible shares	
496	Qualifying investment (company perspective)	
497	Limits on amounts a qualifying company can raise	
498	Qualifying investment (investor perspective)	
499		

	Chapter 4 - Employment investment incentive	
500	Qualifying investors	
501	Anti-avoidance: qualifying investors	
502	The relief (Chapter 4)	
503	The relief: start-up capital incentive	1093
	Chapter 5 - Start-up relief for entrepreneurs (SURE)	
504	Interpretation (Chapter 5)	
505	Specified individuals	
506	Anti-avoidance: qualifying company (SURE)	1096
507	The relief (Chapter 5)	1097
	Chapter 6 - Administrative requirements and reporting obligations	
508	Carry forward of unused relief	
508A	Statement of qualification by qualifying company	11099
508B 508C	Statement of qualification (second stage relief) by qualifying company	
508D	Statement of qualification (SURE) by qualifying company Confirmation of compliance with certain conditions	1101 1102
508E	Reporting of relief by qualifying companies	1102
508F	Claims for relief by qualifying investors	
508G	Claims for relief by specified individuals	
	Chapter 7 - Designated funds	
508H		1104
508I	Authorised officers Designated investment funds	
508J	Relief for investment through designated investment funds	1104
555		
	Chapter 8 - Capital gains tax implications	
508K	Capital gains tax	1106
	Chapter 9 - Anti-avoidance	
508L	Prevention of misuse	1107
	Chamber 10 Clayback events	
EOOM	Chapter 10 - Clawback events Disposals of shares	1107
508M 508N	Anti-avoidance: disposal of shares	
508O	Anti-avoidance: disposal of shares	
508P	Anti-avoidance: qualifying investor receiving value from the company	
508Q	Qualification to section 508P for specified persons	
508R	Value received by persons other than qualifying investors	
508S	Failure to commence a relevant employment (relief under section 508G)	1114
	Chapter 11 - Withdrawing relief	
508T	Withdrawing relief - general	1114
508U	Assessments for withdrawing relief claimed under Chapter 4 - company	
508V	Assessments for withdrawing relief under Chapter 4 - investor	
508W	Assessments for withdrawing relief under Chapter 5	1117
508X	Treatment of statement of qualification as a return	1118
508Y	Information	1119
	Chapter 12 - Application of this Part	
508Z	Application of this Part	1120
	••	
Part 17	Profit Sharing Schemes And Employee Share Ownership Trusts	
	Chapter 1 - Profit sharing schemes	
509	Interpretation (Chapter 1)	
510	Approved profit sharing schemes: appropriated shares	
511	The period of retention, release date and appropriate percentage	
511A 512	Shares acquired from an employee share ownership trust	
513	Disposals of scheme shares	
514	Company reconstructions, amalgamations, etc	
515	Excess or unauthorised shares	
516	Assessment of trustees in respect of sums received	
517	Payments to trustees of approved profit sharing scheme	1134
518	Costs of establishing profit sharing schemes	1135
	Chapter 2 – Employee share ownership trusts	
519	Employee share ownership trusts	1135
	Chapter 3 – Approved savings related share option schemes	
519A	Approved savings-related share option schemes	1138
519B	Costs of establishing savings related share option schemes	
519C	Interest, etc. under certified contractual savings schemes	1140
	Chapter 4 - Approved share option schemes	
519D	Approved Share Option Schemes	1141
	* * * * * * * * * * * * * * * * * * *	

Part 18	Payments in Respect of Professional Services by Certain Persons and Payments to Subcontractors in Certain Industries	l
	Chapter 1 - Payments in respect of professional services	
	by certain persons	
520	Interpretation (Chapter 1)	1144
521 522	Accountable personsObligation on authorised insurers	
523	Deduction of tax from relevant payments	
524	Identification of, and issue of documents to, specified persons	1149
525	Returns and collection of appropriate tax	1150
526	Credit for appropriate tax borne	1151
527 528	Interim refunds of appropriate tax	1152 115 <i>4</i>
529	Limitation on credits or interim refunds of appropriate tax	1154
529A	Partnerships	1154
	Chapter 1A – Payments in respect of non-resident artistes by companies qualifying for relief for investment in films	
529B	Interpretation (Chapter 1A)	1155
529C	Deduction of tax from relevant payments	1156
529D	Identification of, and issue of documents to, specified persons	
529E	Returns by qualifying company	1157
529F 529G	Payment of tax by qualifying company	1137 1158
529H	Interest on late payment of appropriate tax	
529I	Repayment of appropriate tax	1159
529J	Obligation on specified person	1160
529K	Record keeping and inspection of records	
529L 529M	Civil penalties	
	Chapter 2-Payments to subcontractors in certain industries	
530	Interpretation (Chapter 2)	
530A 530B	Principal to whom relevant contracts tax applies	1167 1160
530C	Notification of relevant payment by principal	1170
530D	Deduction authorisation	1171
530E	Rates of tax	1171
530F	Obligation on principals to deduct tax	1172
530G 530H	Zero rate subcontractor	
530I I	Determination of rates	
530J	Register of principals	
530K	Return by principal	1178
530L	Payment of tax by principal	
530M 530N	Late returns and amendments	
530N 530O	Computation of subcontractor's profit	
530P	Treatment of deducted tax	
530Q	Interest	1183
530R	Partnerships	
530S	Record keeping	
530T 530U	Inspection of records	
530V	Miscellaneous	
531	Payments to subcontractors in certain industries	
Part 18A	Income Levy	1001
531A	Definitions (Part 18A)	
531B 531C	Charge to income levy	
531D	Deduction and payment of income levy on relevant emoluments	
531E	Record keeping	
531F	Power of inspection	
531G	Estimation of income levy due for income tax months and for year	1208
531H	Assessment, collection, payment and recovery of income levy on aggregate income for the year of assessment	1208
531I	Married couples	
531J	False statements.	
531K	Repayments	1209
531L	Restriction on deduction	1210
531M	Application of provisions relating to income tax	
531N 531NA	Care and management	
		1210
Part 18B 531O	Parking Levy in Urban Areas Interpretation (Part 18B)	1211

531P	Urban areas to which parking levy applies and making of orders by the Minister	
531Q	Entitlement to use a parking space	1212
531R 531S	Provision of parking space by employer	1213 121 <i>1</i>
531T	Charge to parking levy	1214
531U	Rate of charge to parking levy	1214
531V	Deduction of levy by employer	1215
531W	No relief for any payment in relation to parking levy	1216
531X	Records and regulations	1216
531Y	Payment, collection and recovery	1217
531Z	Penalties	1218
Part 18C	Domicile Levy	
531AA	Interpretation (Part 18C)	1219
531AB	Charge to domicile levy	1222
531AC	Credit for income tax paid	1222
531AD	Valuation procedures	1222
531AE	Appeals regarding value of real property	1223
531AF	Delivery of returns	1223
531AG	Opinion of Revenue Commissioners	1223
531AH 531AI	Making and amending of assessments by Revenue Commissioners Right of Revenue Commissioners to make enquiries and amend assessments	122 4 122 <i>4</i>
531AJ	Application of provisions relating to income tax	1224
531AK	Care and management	1225
	<u> </u>	
Part 18D	Universal Social Charge	
531AL	Definitions (Part 18D)	
531AM	Charge to universal social charge	1227
531AN	Rate of charge Deduction and payment of universal social charge on relevant	1230
531AO	emolumentsemoluments	1222
531AOA	Return by employer	1233 1233
531ACA 531AP	Record keeping	1234
531AQ	Power of inspection	
531AR	Estimation of universal social charge due	
531AS	Universal social charge payable by chargeable persons	
	(within the meaning of Part 41)	1235
531AT	Universal social charge payable by persons other than chargeable persons	1007
E21 ATT	(within the meaning of Part 41)	1236
531AU 531AUA	Capital allowances and losses	1237 1238
531AUA 531AV	Married couples	1236
531AW	Repayments	1239
531AX	Restriction on deduction	
531AY	Recovery of unpaid universal social charge	1240
531AZ	Repayments of, and recovery of unpaid, income levy	1241
531AAA	Application of provisions relating to income tax	1241
531AAB	Regulations	
531AAC	Care and management	
531AAD 531AAE	Excess bank remuneration charge	
531AAF	Delegation of functions and discharge of functions by electronic means	1248
		1210
Part 19	Principal Provisions Relating to Taxation of Chargeable Gains	
	Chapter 1 - Assets and acquisitions and disposals of assets	
532	Assets	1249
533	Location of assets	
534	Disposals of assets	
535	Disposals where capital sums derived from assets	1251
536	Capital sums: receipt of compensation and insurance moneys not treated	
	as a disposal in certain cases	
537	Mortgages and charges not to be treated as disposals	
538	Disposals where assets lost or destroyed or become of negligible value	
539 540	Disposals in cases of hire purchase and similar transactions Options and forfeited deposits	
540A	Disposal of certain emissions allowances	
541	Debts	
541A	Treatment of debts on a change in currency	
541B	Restrictive covenants	1263
541C	Tax treatment of certain venture fund managers	1263
542	Time of disposal and acquisition	
543	Transfers of value derived from assets	1266
	Chapter 2 - Computation of chargeable gains and allowable losses	
544	Interpretation and general (Chapter 2)	1266
545	Chargeable gains	
546	Allowable losses	1268

546A	Restrictions on allowable losses	1269
547	Disposals and acquisitions treated as made at market value	
548	Valuation of assets	1271
549	Transactions between connected persons	1273
550	Assets disposed of in series of transactions	1275
551	Exclusion from consideration for disposals of sums chargeable to income tax	1275
552	Acquisition, enhancement and disposal costs	1276
553	Interest charged to capital	
554	Exclusion of expenditure by reference to income tax	1280
555	Restriction of losses by reference to capital allowances and renewals allowances	1290
556	Adjustment of allowable expenditure by reference to consumer	1200
330	price indexprice index	1281
557	Part disposals	1285
558	Part disposals before 6th day of April, 1978	
559	Assets derived from other assets	1286
560	Wasting assets	1286
561	Wasting assets qualifying for capital allowances	1287
562	Contingent liabilities	1288
563	Consideration due after time of disposal	
564	Woodlands	1290
565	Expenditure reimbursed out of public money	1290
566	Leases	1290
	Chapter 3 - Assets held in a fiduciary or representative capacity,	
	inheritances and settlements	
567	Nominees, bare trustees and agents	1290
568	Liability of trustees, etc	
569	Assets of insolvent person	1291
570	Company in liquidation	1292
571	Chargeable gains accruing on disposals by liquidators and certain other persons	1293
572	Funds in court	
573	Death	
574	Trustees of settlement	
575 576	Gifts in settlement	
577	Person becoming absolutely entitled to settled property Termination of life interest on death of person entitled	1299
577A	Relinquishing of a life interest by the person entitled	1301
578	Death of annuitant	1301
579	Non-resident trusts	
579A	Attribution of gains to beneficiaries	
579B	Trustees ceasing to be resident in the State	
579C	Death of trustee: special rules	1308
579D	Past trustees: liability for tax	1309
579E	Trustees ceasing to be liable to Irish tax	
579F	Migrant settlements	1311
	Chapter 4 - Shares and securities	
580	Shares, securities, etc: identification	1311
581	Disposals of shares or securities within 4 weeks of acquisition	1312
582	Calls on shares	
583	Capital distributions by companies	
584	Reorganisation or reduction of share capital	
585	Conversion of securities	1317
586	Company amalgamations by exchange of shares	1318
587	Company reconstructions and amalgamations	
588	Demutualisation of assurance companies	
589	Shares in close company transferring assets at undervalue	
590	Attribution to participators of chargeable gains accruing to non-resident company	
591	Relief for individuals on certain reinvestment	1327
591A 592	Dividends paid in connection with disposals of shares or securities	1222
392		1332
	Chapter 5 - Life assurance and deferred annuities	
593	Life assurance and deferred annuities	1333
594	Foreign life assurance and deferred annuities: taxation and returns	1333
595	Life assurance policy or deferred annuity contract entered into or acquired by company	1336
	Chapter 6 - Transfers of business assets	
596	Appropriations to and from stock in trade	1338
597	Replacement of business and other assets	1339
597A	Entrepreneur relief	1342
597AA	Revised entrepreneur relief	1345
598	Disposals of business or farm on "retirement"	1348
598A	Relief on dissolution of farming partnerships	
599	Disposals within family of business or farm	
600	Transfer of business to company	
600A	Replacement of qualifying premises	1359

	Chapter 7 - Other reliefs and exemptions	
601	Annual exempt amount	
602	Chattel exemption	
603 603A	Wasting chattels Disposal of site to child	
604	Disposals of principal private residence	
604A	Relief for certain disposals of land or buildings	1369
604B	Relief for farm restructuring	
604C 605	Exemption of certain payment entitlements	1373
606	Disposals of work of art, etc., loaned for public display	
607	Government and certain other securities	1376
608	Superannuation funds	1377
609	Charities	1378
610 610A	Other bodiesExemption for proceeds of disposal by sports bodies	1378
611	Disposals to State, public bodies and charities	1379
611A	Treatment of certain disposals made by The Pharmaceutical Society of Ireland	1380
612	Scheme for retirement of farmers	1381
613	Miscellaneous exemptions for certain kinds of property	1381
613A	Supplementary provisions	1383
Part 20	Companies' Chargeable Gains	
	Chapter 1 - General	
614	Capital distribution derived from chargeable gain of company:	1205
615	recovery of tax from shareholder	1385
616	Groups of companies: interpretation	1388
617	Transfers of assets, other than trading stock, within group	1391
618	Transfers of trading stock within group	1393
619 620	Disposals or acquisitions outside group	
620A	Replacement of business assets by members of group Deemed disposal in certain circumstances	
621	Depreciatory transactions in group	1396
622	Dividend stripping	1397
623	Company ceasing to be member of group	1398
623A 624	Transitional provisions in respect of section 623	1401
625	Shares in subsidiary member of group	
625A	Transitional provisions in respect of section 625	1404
626	Tax on company recoverable from other members of group	1404
626A	Restriction on set-off of pre-entry losses	1405
626B 626C	Exemption from tax in the case of gains on certain disposals of shares Treatment of assets related to shares	
0200	Chapter 2 – Provisions relating to exit tax, etc.	110
627	Charge to exit tax	141(
628	Value of certain assets to be accepted for purposes of Capital Gains Tax Acts	1412
629	Deferral of exit tax	
629A	Tax on non-resident company recoverable from another member of group or from	1 41 5
629B	controlling director	1/16
629C	Company ceasing to be resident on formation of SE or SCE	
Part 21	Provisions Relating to Mergers, Divisions and Transfers of Assets	
1 411 21	Chapter 1 - Mergers, divisions, transfers of assets and exchanges of shares concern	nino
	companies of different Member States	8
630	Interpretation (Part 21)	1418
631	Transfer of assets generally	1419
632	Transfer of assets by company to its parent company	
633 633A	Company reconstruction or amalgamation: transfer of development land	
633B	Formation of SE of SCE by merger – not leaving assets in the State	1423
633C	Treatment of securities on a merger	1423
633D	Mergers where a company is dissolved without going into liquidation	1424
634	Credit for tax	
635 636	Avoidance of tax	
637	Other transactions	
638	Apportionment of amounts	
	Chapter 2 – Mergers and divisions pursuant to Companies Act 2014	
638A	Company mergers and divisions	1427

Part 22	Provisions Relating to Dealing in or Developing Land and Disposals of Development Land	
	Chapter 1 - Income tax and corporation tax: profits or gains from dealing in or developing land	
639	Interpretation (Chapter 1)	1428
640	Extension of charge under Case I of Schedule D to certain profits from dealing in or developing land	1/28
641	Computation under Case I of Schedule D of profits or gains from	
	dealing in or developing land	
642	Transfers of interests in land between certain associated persons	
643	Tax to be charged under Case IV on gains from certain disposals of land	1432
644 644A	Provisions supplementary to section 643	1433
011/1	residential development land	1436
644AA	Treatment of losses from dealing in residential development land	1438
644AB	Treatment of profits or gains from land rezonings	
644B	Relief from corporation tax in respect of income from dealing in residential development land	1///2
644C	Relief from corporation tax for losses from dealing in residential development land	1443 1445
645	Power to obtain information	1451
646	Postponement of payment of income tax to be permitted in certain cases	1452
647	Postponement of payment of corporation tax to be permitted in certain cases	1453
	Chapter 2 - Capital gains tax: disposals of development land	
648	Interpretation (Chapter 2)	1453
649	Companies chargeable to capital gains tax in respect of chargeable	
C 10 A	gains accruing on relevant disposals	1455
649A 649B	Relevant disposals: rate of charge	1455 1457
650	Exclusion of certain disposals	1457
651	Restriction of indexation relief in relation to relevant disposals	1458
652	Non-application of reliefs on replacement of assets in case	
(F2)	of relevant disposals	1459
653	Restriction of relief for losses, etc. in relation to relevant disposals	1461
Part 23	Farming and Market Gardening	
	Chapter 1 - Interpretation and general	
654	Interpretation (Part 23)	1462
655	Farming and market gardening profits to be charged to tax under Schedule D	1460
656	Farming: trading stock of discontinued trade	
657	Averaging of farm profits	
657A	Taxation of certain farm payments	1468
657B	Restructuring and diversification aid for sugar beet growers	1470
658	Farming: allowances for capital expenditure on construction of	1.470
659	buildings and other worksFarming: allowances for capital expenditure on the construction	1470
007	of farm buildings, etc. for control of pollution	1472
660	Farming: wear and tear allowances deemed to have been made	
	in certain cases	
661	Farming: restriction of relief in respect of certain losses	1477
662	Income tax: restriction of relief for losses in farming or market gardening	1/177
663	Corporation tax: restriction of relief for losses in farming or market	1477
	gardening	1478
664	Relief for certain income from leasing of farm land	1479
664A	Relief for increase in carbon tax on farm diesel	1485
	Chapter 2 - Farming: relief for increase in stock values	
665	Interpretation (Chapter 2)	1486
666	Deduction for increase in stock values	1487
667	Special provisions for qualifying farmers	1488
667A 667B	Further provisions for qualifying farmers	
667C	New arrangements for qualifying farmers	1492
667D	Succession farm partnerships	
667E	Authorised officers	1503
667F	Appeals officer	1504
667G	Appeals	1505
668	Compulsory disposals of livestock	1507
669	Supplementary provisions (Chapter 2)	1509
	Chapter 3 - Milk Quotas	
669A	Interpretation	1511
669B 669C	Annual allowances for capital expenditure on purchase of milk quota Effect of sale of quota	
0070	Effect of said of quota	1912

669D	Manner of making allowances and charges	1514
669E	Application of Chapter 4 of Part 9	1514
669F	Commencement (Chapter 3)	1514
	Chapter 4 - Taxation of stallion profits and gains	.=
669G 669H	Interpretation (Chapter 4)	1514 1516
669I	Provisions as to deductions	
669J	Credit for tax paid	1518
669K	Miscellaneous (Chapter 4)	1518
Part 24	Taxation of Profits of Certain Mines and Petroleum Taxation	
	Chapter 1 - Taxation of profits of certain mines	
670	Mine development allowance	1520
671 672	Marginal coal mine allowance	1523
673	Allowance in respect of development expenditure and	
CT4	exploration expenditure	
674 675	Expenditure on abortive exploration	1525 1526
676	Expenditure incurred by person not engaged in trade of mining	
677	Investment allowance in respect of exploration expenditure	1528
678 679	Allowance for machinery and plant Exploration expenditure	1529 1520
680	Annual allowance for mineral depletion	
681	Allowance for mine rehabilitation expenditure	1532
682	Marginal mine allowance	
683	Charge to tax on sums received from sale of scheduled mineral assets	153/
691	Chapter 2 - Petroleum taxation Interpretation (Chapter 2)	1520
684 685	Separation of trading activities	1536
686	Reduction of corporation tax	1542
687	Treatment of losses	
688 689	Treatment of group relief	1543 1543
690	Interest and charges on income	
691	Restriction of set-off of advance corporation tax	1545
692	Development expenditure: allowances and charges	1545
693 694	Exploration expenditure: allowances and charges	
695	Abandonment expenditure: allowances and loss relief	1549
696	Valuation of petroleum in certain circumstances	1551
696A	Treatment of certain disposals	1551
(O(D	Chapter 3 - Profit resource rent tax	4550
696B 696C	Interpretation and application (Chapter 3)	
696D	Provisions relating to groups (Chapter 3)	
696E	Returns (Chapter 3)	1556
696F	Collection and general provisions	1557
	Chapter 4 - Petroleum production tax	
696G 696H	Interpretation and application (Chapter 4)	
696I	Petroleum production tax and corporation tax	
696J	Provisions relating to groups	
696K	Returns	
696L 696M	Payment of tax Collection and general provisions	
Part 24A		
697A	Shipping: Tonnage Tax Interpretation (Part 24A)	1563
697B	Application	1566
697C	Calculation of profits of tonnage tax company	
697D 697E	Election for tonnage tax	1567
077 L	is chartered in	1567
697F	Requirement not to enter into tax avoidance arrangements	1568
697G	Appeals	1569
697H 697I	Relevant shipping income: distributions of overseas shipping	1569 1570
697]	Relevant shipping income: targo and passengers	
697K	General exclusion of investment income	1570
697L	Tonnage tax trade	1570
697LA	Transactions between associated persons and between tonnage tax trade and other activities of same company	1571

697LB 697M	Treatment of finance costs	
697N	Chargeable gains	
697O	Capital allowances: general	
697P	Withdrawal of relief etc. on company leaving tonnage tax	1576
697Q	Ten year disqualification from re-entry into tonnage tax	1577
Part 25	Industrial and Provident Societies, Building Societies, and Trustee Savings Banks	
	Chapter 1 - Industrial and provident societies	
698	Interpretation (Chapter 1)	1578
699	Deduction as expenses of certain sums, etc.	
700 701	Special computational provisions Transfer of shares held by certain societies to members of society	
	Chapter 2 - Building societies	
702 703	Union or amalgamation of, transfer of engagement between, societies	1581 1581
	Chapter 3 - Trustee savings banks	
704	Amalgamation of trustee savings banks	1582
705	Reorganisation of trustee savings banks into companies	1582
Part 25A	Real Estate Investment Trusts	1500
705A	Interpretation and application	
705B 705C	Conditions for notice under section 705E	
705D	Conditions regarding an accounting period	
705E	Notice to become a Real Estate Investment Trust	1587
705F	Duration of Real Estate Investment Trust	
705G	Charge to tax	
705H	Profit: financing cost ratio	
705I	Funds awaiting reinvestment	1589
705J 705K	Taxation of shareholders	
705L	Transfer of assets	
705M	Annual statement to Revenue	
705N	Breach of conditions regarding distributions	
705O	Cessation Notice	
705P	Effect of cessation	1594
705Q	Anti-avoidance provision	1594
Part 26	Life Assurance Companies Chapter 1 - General provisions	
706	Interpretation and general (Part 26)	1595
707	Management expenses	1597
708	Acquisition expenses	
709	Companies carrying on life business	1601
710	Profits of life business	
711	Chargeable gains of life business	
712	Distributions received from Irish resident companies	
713 714	Investment income reserved for policyholders	
715	Annuity business: separate charge on profits	
716	General annuity business.	
717	Pension business	
718	Foreign life assurance funds	1611
719	Deemed disposal and reacquisition of certain assets	
720	Gains or losses arising by virtue of section 719	
721	Life policies carrying rights not in money	1616
722	Benefits from life policies issued before 6th April, 1974	1616
723	Chapter 2 - Special investment policies Special investment policies	1616
723 724	Transfer of assets into or out of special investment fund	
725	Special investment policies: breaches of conditions	
	Chapter 3 - Provisions applying to overseas life assurance companies	
726	Investment income	1621
727	General annuity and pension business	1622
728	Expenses of management	1623
729	Income tax, foreign tax and tax credit	
730	Tax credit in respect of distributions	1624
720 A	Chapter 4 – Taxation of Assurance Companies – New Basis	1/04
730A	Profits of life business: new basis	1024

	Chapter 5 - Policyholders - New Basis	
730B	Taxation of policyholders	1627
730BA	Personal portfolio life policy	
730C	Chargeable event	1631
730D 730E	Gain arising on a chargeable event Declarations	1632 1630
730E 730F	Deduction of tax on the happening of a chargeable event	
730FA	Assessment of appropriate tax where tax not deducted under section 730F	
730G	Returns and collection of appropriate tax	
730GA	Repayment of appropriate tax	1646
730GB	Capital acquisitions tax: set-off	1646
	Chapter 6 - Certain Foreign Life Policies - Taxation and Returns	
730H	Interpretation and application	1647
730H 730I	Returns on acquisition of foreign life policy	
730I	Payment in respect of foreign life policy	1648
730K	Disposal of foreign life policy	1649
Part 27	Unit Trusts and Offshore Funds	
	Chapter 1 - Unit trusts	
731	Chargeable gains accruing to unit trusts	1651
731	Special arrangements for qualifying unit trusts	
733	Reorganisation of units in unit trust scheme	
734	Taxation of collective investment undertakings	1655
735	Certain unit trusts not to be collective investment undertakings	1663
736	Option for non-application of section 735	1664
737	Special investment schemes	1664
738	Undertakings for collective investment	
739	Taxation of unit holders in undertakings for collective investment	1676
739A	Reorganisation of undertakings for collective investment	16/9
	Chapter 1A - Investment Undertakings	
739B	Interpretation and application	1680
739BA	Personal portfolio investment undertaking	
739C	Charge to tax	
739D	Gain arising on a chargeable event	1689 1700
739E 739F	Deduction of tax on the occurrence of a chargeable event	1700 1704
739FA	Electronic account filing requirement	1704
739G	Taxation of unit holders in investment undertakings	
739H	Investment undertakings: reconstructions and amalgamations	
739HA	Investment undertakings: amalgamations with offshore funds	1710
739I	Common contractual funds	
739J	Investment limited partnerships	1712
7201/	Chapter 1B - Irish real estate funds	1710
739K 739L	Interpretation	1/12 1 7 16
739M	Anti-avoidance: multiple funds	
739N	Anti-avoidance: multiple funds further measures	
7390	Tax arising on IREF taxable event	1718
739P	Withholding tax arising on IREF taxable event	1719
739Q	Repayment of IREF withholding tax	
739QA	Advance clearance procedures for indirect investors in respect of withholding tax	
739QB	Advance clearance procedures for direct investors in respect of withholding tax	
739R	Returns, payment and collection of IREF withholding tax	
739S 739T	Statement to be given to recipients on the making of an IREF relevant payment Deduction from consideration on the disposal of certain units	
739U	Retention and examination of documentation	
739V	Transfer of IREF business to a company	
739W	Transfer of IREF business to a REIT	
739X	Application of this Chapter	1729
	Chapter 2 - Offshore funds	
740	Interpretation (Chapter 2 and Schedules 19 and 20)	1729
741	Disposals of material interests in non-qualifying offshore funds	1729
742	Offshore funds operating equalisation arrangements	1731
743	Material interest in offshore funds	1732
744	Non-qualifying offshore funds	
745	Charge to income tax or corporation tax of offshore income gain	1735
746	Offshore income gains accruing to persons resident or	100
747	domiciled abroad	1/36
/ 1/		1/30
= 4 = 1	Chapter 3 – Offshore Funds: supplementary provisions	
747A	Capital Gains tax: rate of charge	1739
747AA	Treatment of certain offshore funds	1/40

	Chapter 4 - Certain Offshore Funds - Taxation and Returns	
747B	Interpretation and application	
747C 747D	Return on acquisition of material interest	
747E	Disposal of an interest in offshore funds	
747F	Reconstructions and amalgamations in offshore funds	1747
747FA	Offshore funds: amalgamations with investment undertakings	1747
	Chapter 5 - Relevant UCITS and Relevant AIF	
747G	Tax treatment of relevant UCITS or a relevant AIF	1747
Part 28	Purchase and Sale of Securities	
	Chapter 1 - Purchase and sale of securities	
748	Interpretation and application (Chapter 1)	1749
749	Dealers in securities	
750 751	Persons entitled to exemption	
751A	Exchange of shares held as trading stock	
751B	Exchange of Irish Government bonds	1753
	Chapter 2 – Purchases of shares by financial concerns and persons exempted from tax, and restriction on relief for losses by repayment	
750	of tax in case of dividends paid out of accumulated profits	100
752 753	Purchases of shares by financial concerns and persons exempted from tax	1755
755	paid out of accumulated profits	1758
Part 29	Patents, Scientific and Certain Other Research, Know-How	
1 art 2)	and Certain Training	
	Chapter 1 - Patents	
754	Interpretation (Chapter 1)	1759
755	Annual allowances for capital expenditure on purchase of patent rights	
756	Effect of lapse of patent rights	1760
757	Charges on capital sums received for sale of patent rights	
758 759	Relief for expenses	
760	Capital sums: effect of death, winding up and partnership changes	
761	Manner of making allowances and charges	1766
762	Application of Chapter 4 of Part 9	1766
	Chapter 2 – Scientific and certain other research	
763	Interpretation (sections 764 and 765)	
764 765	Deduction for revenue expenditure on scientific research Allowances for capital expenditure on scientific research	1/68 1770
766	Tax credit for research and development expenditure	
766A	Tax credit on expenditure on buildings or structures used for	
7((P	research and development	
766B 767	Limitation of tax credits to be paid under section 766 or 766A	1705
707	or teaching of, approved subjects	1790
	Chapter 3 - Know-how and certain training	
768	Allowance for know-how	1790
769	Relief for training of local staff before commencement of trading	1793
	Chapter 4 - Transmission Capacity Rights	
769A	Interpretation (Chapter 4)	
769B 769C	Annual allowances for capital expenditure on purchase of capacity rights Effect of lapse of capacity rights	
769D	Manner of making allowances and charges	
769E	Application of Chapter 4 of Part 9	1797
769F	Commencement (Chapter 4)	1797
T(0C	Chapter 5 - Taxation of companies engaged in knowledge development	4 50
769G 769H	Interpretation and general	
769H 769I	Corporation tax referable to a specified trade	
769J	Interaction with sections 766, 766A and 766B	
769K	Adaptation of provisions relating to relief for relevant trading losses	10-
769L	and relevant charges on income	
769L 769M	Anti-avoidance	
769N	Application of Part 35A	1806
769O	Transitional measures	1806
769P 769Q	Time limits	
769Q 769R	Companies with income arising from intellectual property of less than €7,500,000	
	1	

Part 30	Annuities and Certain Pensions	ife
	Chapter 1 - Occupational pension schemes	
770	Interpretation and supplemental (Chapter 1)	1810
771	Meaning of "retirement benefits scheme"	1813
772	Conditions for approval of schemes and discretionary approval	1814
772A	Approval of retirement benefits products	1821
773 774	General Medical Services: scheme of superannuation	1823
77 4 775	Certain approved schemes: provisions supplementary to section 774(6)	1828
776	Certain statutory schemes: exemptions and reliefs	
777	Charge to income tax in respect of certain relevant benefits provided	
	for employees	1832
778	Exceptions to charge to tax under section 777	1833
779 779A	Charge to income tax of pensions under Schedule E	1834 183 <i>1</i>
779A 780	Charge to income tax on repayment of employees' contributions	
781	Charge to income tax: commutation of entire pension	1836
782	Charge to tax: repayments to employer	1837
782A	Pre-retirement access to AVCs	
	Chapter 2 - Retirement annuities	
783	Interpretation and general (Chapter 2)	1839
784	Retirement annuities: relief for premiums	1843
784A	Approved retirement fund	1849
784B	Conditions relating to an approved retirement fund	1857
784C	Approved minimum retirement fund	
784D 784E	Conditions relating to an approved minimum retirement fund	1862
785	Approval of contracts for dependants or for life assurance	1863
786	Approval of certain other contracts	
787	Nature and amount of relief for qualifying premiums	
	Chapter 2A - Personal Retirement Savings Accounts	
787A	Interpretation and supplemental	1869
787B	Relevant earnings and net relevant earnings	1872
787C	PRSAs – method of granting relief for PRSA contributions	1874
787D	Claims to relief	
787E	Extent of relief	
787F 787G	Transfers to PRSAs	
787H	Taxation of payments from a PRSAApproved Retirement Fund option	
787I	Exemption of PRSA	1882
787J	Allowance to employer	1882
787K	Revenue approval of PRSA products	1883
787L	Transfers to and from PRSA	1886
	Chapter 2B - Overseas Pension Plans: Migrant Member Relief	
787M	Interpretation and general (Chapter 2B)	1887
787N	Qualifying overseas pension plans: relief for contributions	1889
	Chapter 2C - Limit on Tax-Relieved Pension Funds	
787O	Interpretation and general (Chapter 2C)	1890
787P	Maximum tax-relieved pension fund	1897
787Q	Chargeable excess	1899
787R	Liability to tax and rate of tax on chargeable excess	1902
787RA	Credit for tax paid on an excess lump sum	
787S 787T	Payment of tax due on chargeable excess	
787TA	Encashment option	
787TB	Penalties	
787U	Regulations (Chapter 2C)	
	Chapter 3 - Purchased life annuities	
788	Capital element in certain purchased annuities	1925
789	Supplementary provisions (Chapter 3)	
700	Chapter 4 - Miscellaneous Liability of cortain penalogs at a to tay	1000
790 790A	Liability of certain pensions, etc. to tax Limit on Earnings	1928
790A 790AA	Taxation of lump sums in excess of the tax free amount	
790B	Exemption of cross-border scheme	
790C	Relief for deduction under Financial Emergency Measures in the	
	Public Interest Act 2009	1937
790CA	Relief for additional superannuation contribution under Public Service Pay and	4000
790D	Pensions Act 2017Imputed distribution from certain funds	
790D 790E	Taxation of certain investment returns to relevant pension arrangements	

Part 31	Taxation of Settlors, etc. in Respect of Settled or Transferred Income	
	Chapter 1 - Revocable dispositions for short periods and certain dispositions in favour of children	
791	Income under revocable dispositions	1944
792	Income under dispositions for short periods	
793	Recovery of tax from trustee and payment to trustee of excess	
	tax recoupment	1946
	Chapter 2 - Settlements on children generally	
794	Interpretation and application (Chapter 2)	1947
795	Income settled on children	
796	Irrevocable instruments	1949
797	Recovery of tax from trustee and payment to trustee of excess tax recoupment	1050
798	Transfer of interest in trade to children	1950
Part 32	Estates of Deceased Persons in Course of Administration and Surcharge on Certain Income of Trustees	
	Chapter 1 - Estates of deceased persons in course of administration	
799	Interpretation (Chapter 1)	1050
800	Limited interest in residue.	
801	Absolute interest in residue	1955
802	Supplementary provisions as to absolute interest in residue	1956
803	Special provisions as to certain interests	
804	Adjustments and information	1958
	Chapter 2 – Surcharge on certain income of trustees	
805	Surcharge on certain income of trustees	1959
Part 33	Anti-Avoidance	
	Chapter 1 - Transfer of assets abroad	
806	Charge to income tax on transfer of assets abroad	1962
807	Deductions and reliefs in relation to income chargeable to income	4066
807A	tax under section 806	
807B	Certain transitional arrangements in relation to transfer of assets abroad	
807C	Supplementary provisions in relation to section 806 – apportionment	
	in certain cases	
808	Power to obtain information	
809	Saver	
810	Application of Income Tax Acts	19/2
	Chapter 2 – Miscellaneous	
811	Transactions to avoid liability to tax	1973
811A	Transactions to avoid liability to tax: surcharge, interest and protective notification	1001
811B	Tax treatment of loans from employee benefit schemes	1981 1987
811C	Transactions to avoid liability to tax	
811D	Transactions to avoid liability to tax: surcharge, interest and protective notifications	1994
812	Taxation of income deemed to arise from transfers of right to	4000
813	receive interest from securities	1998
814	Taxation of income deemed to arise from transactions in certificates	1999
011	of deposit and assignable deposits	2000
815	Taxation of income deemed to arise on certain sales of securities	2001
816	Taxation of shares issued in place of cash dividends	
817	Schemes to avoid liability to tax under Schedule F	2005
817A 817B	Restriction of relief for payments of interest	2008
817C	Restriction on deductibility of certain interest.	
	Chapter 3 – Mandatory disclosure of certain transactions	
817D	Interpretation and general (Chapter 3)	2011
817DA	References to "specified description" — classes of transaction for purposes	
	of that expression	
817E	Duties of promoter	
817F	Duty of person where promoter is outside the State	2018
817G 817H	Duty of person where there is no promoter	2019 2010
817HA	Duty of person who obtains tax advantage	2019
817HB	Duty of Revenue Commissioners	
817I	Pre-disclosure enquiry	2021
817J	Legal professional privilege	
817K 817L	Supplemental information	

817M 817N	Duty of promoter to provide client list	2025
817O 817P 817Q 817R	Penalties	2028 2030
017 K	Chapter 4 – Payment notices and scheme participants	2001
817S 817T	Payment notices	2031
Part 34	Provisions Relating to The Residence of Individuals	
818	Interpretation (Part 34)	2035
819	Residence	
820 821	Ordinary residence	2036 2037
822	Split year residence	2037
823	Deduction for income earned outside the State	2038
823A	Deduction for income earned in certain foreign states	2041
824	Appeals	2043
825	Residence treatment of donors of gifts to the State	
825A 825B	Reduction in income tax for certain income earned outside the State	
825C	Special assignee relief programme	2048
Part 35	Double Taxation Relief	
	Chapter 1 - Principal reliefs	
826	Agreements for relief from double taxation	
826A	Unilateral relief from double taxation	2060
827	Application to corporation tax of arrangements made in relation	2060
828	to corporation profits tax under old law	2060 2061
829	Treatment for double taxation relief purposes of foreign tax	2001
	incentive reliefs	2061
	Chapter 2 - Miscellaneous	
830	Relief to certain companies liable to foreign tax	2062
831	Implementation of Council Directive No. 90/435/EEC concerning	
	the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States	2064
831A	Treatment of distributions to certain parent companies	
832	Provisions in relation to Convention for reciprocal avoidance of double	2007
	taxation in the State and the United Kingdom of income and	
	capital gains	
833	Convention with United States of America	2069
834	Relief in respect of ships documented under laws of United States of America	2060
835	Saver for arrangements made under section 362 of Income Tax Act, 1967	2069
Part 35A	Transfer Pricing	
835A	Interpretation	2070
835B	Meaning of associated	
835C	Basic rules on transfer pricing	
835D	Principles for construing rules in accordance with OECD Guidelines	
835E	Small or medium-sized enterprise	
835F 835G	Documentation and enquiries	
835H	Capital allowances	
Part 35B	Implementation of Articles 7 and 8 of Council Directive (EU) 2016/1164 of 12 July 2016 (Controlled Foreign Companies)	
	Chapter 1-Interpretation	
835I	Interpretation	2078
835J	Meaning of "control"	2081
835K	Accounting periods	2082
835L 835M	Application of Part to a controlled foreign company	
835M 835N	Determination of residence	
835O	Corresponding chargeable profits in the State	
835P	Corresponding corporation tax in the State	
	Chapter 2-Controlled foreign company charge	
835Q	Undistributed income	2086
835R	Controlled foreign company charge	
835S	Creditable tax	ZUðð

	Chapter 3 - Exemptions	
835T	Effective tax rate exemption	2089
835U	Low profit margin exemption	2089
835V	Low accounting profit exemption	
835W	Exempt period exemption	
835X	Relief for certain distributions	2091
835Y	Relief on certain disposals of shares or securities in a controlled foreign company	2092
Part 36	Miscellaneous Special Provisions	
836	Allowances for expenses of members of Oireachtas	2094
837	Members of the clergy and ministers of religion	2095
838	Special portfolio investment accounts	2095
839	Limits to special investments	
840	Business entertainment	2102
840A	Interest on loans to defray money applied for certain purposes	2103
841	Voluntary Health Insurance Board: restriction of certain losses and deemed disposal of certain assets	210
842	Replacement of harbour authorities by port companies	2105
843	Capital allowances for buildings used for third level educational purposes	2105
843A	Capital allowances for buildings used for certain childcare purposes	
843B	Capital allowances for buildings used for the purposes of providing childcare services or	
	a fitness centre to employees	2112
843B	a fitness centre to employees	
	a fitness centre to employees	2113
844	Companies carrying on mutual business or not carrying on a business	2113
845	Corporation tax: treatment of tax-free income of non-resident banks,	244
0.45 A	insurance businesses, etc	2114
845A	Non-application of section 130 in the case of certain interest	2115
845B	paid by banks	2115 2115
845C	Treatment of additional Tier 1 instruments	
846	Tax-free securities: exclusion of interest on borrowed money	
847	Tax relief for certain branch profits	
847A	Donations to certain sports bodies	
847B	Tax treatment of return of value on certain shares	
847C	Tax treatment of return of value on certain shares where shareholders	
	affected by postal delays	2126
848	Designated charities: repayment of tax in respect of donations	
848A	Donations to approved bodies	212/
		212/
Part 36A 848B	Special Savings Incentive Accounts	
Part 36A		2133
Part 36A 848B	Special Savings Incentive Accounts Interpretation	2133 2135
Part 36A 848B 848C 848D 848E	Special Savings Incentive Accounts Interpretation	2133 2135 2137
Part 36A 848B 848C 848D 848E 848F	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138
Part 36A 848B 848C 848D 848E 848F 848G	Special Savings Incentive Accounts Interpretation	2135 2135 2137 2138 2138
Part 36A 848B 848C 848D 848E 848F 848G 848H	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2139
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2139 2141
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2139 2141 2141
Part 36A 848B 848C 848D 848E 848F 848F 848G 848H 848I 848I 848J	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2139 2141 2141 2141
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848J 848K 848K	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2141 2141 2142 2142
Part 36A 848B 848C 848D 848E 848F 848F 848G 848H 848I 848I 848J	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2141 2141 2142 2142 2143
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848J 848K 848K 848K	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2141 2141 2142 2142 2143 2144
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2137 2138 2139 2139 2141 2142 2142 2143 2144 2144 2144 2144
Part 36A 848B 848C 848D 848E 848F 848F 848G 848H 848I 848I 848J 848K 848L 848N 848N 848N	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2141 2141 2142 2143 2144 2144 2145 2144 2146 2147
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848J 848J 848J 848K 848L 848M 848N 848N 848N 848O 848P 848Q	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2141 2141 2142 2143 2144 2144 2145 2144 2145 2146 2147 2147
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848J 848J 848L 848M 848N 848N 848O 848P 848Q 848QA 848R	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2141 2141 2142 2143 2144 2144 2145 2146 2147 2147 2148
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets Termination of special savings incentive account Declaration on maturity. Gain on maturity Gain on cessation Gain on withdrawal Transfer of special savings incentive account Declaration of gains Iransfer of special savings incentive account Declaration of gains Other returns. Annual returns Other returns. Registration etc. Regulations	2133 2135 2137 2137 2138 2139 2141 2141 2142 2142 2144 2144 2145 2146 2147 2147 2148
Part 36A 848B 848C 848D 848E 848F 848F 848G 848H 848I 848I 848I 848K 848L 848K 848L 848N 848N 848N 848N 848N 848N 848O 848P 848QA 848R 848S 848S	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2141 2142 2142 2144 2144 2144 2144 214
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets Termination of special savings incentive account Declaration on maturity. Gain on maturity Gain on cessation Gain on withdrawal Transfer of special savings incentive account Declaration of gains Iransfer of special savings incentive account Declaration of gains Other returns. Annual returns Other returns. Registration etc. Regulations	2133 2135 2137 2138 2139 2139 2141 2142 2144 2144 2144 2144 2144 214
Part 36A 848B 848C 848D 848E 848F 848F 848G 848H 848I 848I 848I 848K 848L 848K 848L 848N 848N 848N 848N 848N 848N 848O 848P 848QA 848R 848S 848S	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2141 2142 2142 2144 2144 2144 2144 214
Part 36A 848B 848C 848B 848C 848E 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N 848N 848O 848P 848Q 848Q 848R 848S 848T 848U Part 36B 848V	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits. Payment of tax credit. Declaration on commencement Acquisition of qualifying assets. Termination of special savings incentive account Declaration on maturity. Gain on maturity Gain on cessation Gain on withdrawal Taxation of gains Transfer of special savings incentive account Declaration on transfer. Monthly returns Annual returns Other returns. Registration etc. Regulations Offences Disclosure of information Pensions: Incentive Tax Credits Interpretation (Part 36B).	2133 2135 2137 2138 2139 2139 2141 2142 2142 2143 2144 2144 2145 2147 2147 2147 2148 2150 2150
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848K 848L 848N 848N 848O 848P 848Q 848QA 848R 848S 848T 848U Part 36B 848V 848W	Special Savings Incentive Accounts Interpretation	2133 2135 2137 2138 2139 2139 2139 2141 2142 2142 2144 2144 2144 2145 2147 2147 2147 2148 2150 2150
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848K 848L 848M 848N 848N 848O 848P 848Q 848QA 848R 848C 848C 848C 848C 848C 848C 848C	Special Savings Incentive Accounts Interpretation. Special savings incentive account. Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets. Termination of special savings incentive account. Declaration on maturity. Gain on maturity. Gain on cessation Gain on withdrawal. Taxation of gains. Transfer of special savings incentive account. Declaration on transfer. Monthly returns Annual returns Other returns. Registration etc. Regulations Offences Disclosure of information. Pensions: Incentive Tax Credits Interpretation (Part 36B). Transfer of funds on maturity of SSIA Declaration.	2133 2137 2138 2139 2139 2139 2139 2141 2142 2142 2144 2144 2144 2145 2147 2147 2147 2147 2148 2150 2150 2151
Part 36A 848B 848C 848C 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation. Special savings incentive account Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets Termination of special savings incentive account Declaration on maturity. Gain on maturity. Gain on cessation Gain on withdrawal Taxation of gains Transfer of special savings incentive account Declaration on transfer Monthly returns Annual returns Other returns. Registration etc. Regulations Offences Disclosure of information Pensions: Incentive Tax Credits Interpretation (Part 36B) Transfer of funds on maturity of SSIA Declaration. Entitlement to pension tax credit	2133 2137 2138 2139 2139 2139 2141 2141 2142 2142 2144 2145 2145 2150 2151 2151
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848N 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account	2133 2135 2137 2138 2139 2139 2141 2141 2142 2142 2144 2145 2145 2145
Part 36A 848B 848C 848B 848C 848E 848F 848G 848H 848I 848I 848I 848I 848N 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets Termination of special savings incentive account Declaration on maturity Gain on maturity Gain on cessation Gain on withdrawal Taxation of gains Transfer of special savings incentive account Declaration on transfer Monthly returns Annual returns Other returns. Registration etc. Regulations Offences Disclosure of information Pensions: Incentive Tax Credits Interpretation (Part 36B). Transfer of funds on maturity of SSIA Declaration Entitlement to pension tax credit Tax credits. Payment of tax credits	2133 2135 2137 2137 2138 2139 2139 2141 2141 2142 2142 2144 2145 2146 2147 2147 2147 2148 2150 2150 2151 2152 2153 2153
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848K 848L 848N 848N 848N 848O 848P 848QA 848QA 848R 848S 848T 848U Part 36B 848V 848W 848X 848X 848A 848A	Special Savings Incentive Accounts Interpretation. Special savings incentive account	2133 2135 2137 2138 2139 2139 2139 2141 2142 2142 2144 2145 2146 2147 2147 2145 2150 2150 2151 2152 2153 2153 2155
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation. Special savings incentive account. Tax credits. Payment of tax credit Declaration on commencement Acquisition of qualifying assets. Termination of special savings incentive account Declaration on maturity. Gain on maturity. Gain on cessation Gain on withdrawal Taxation of gains. Transfer of special savings incentive account. Declaration on transfer. Monthly returns Annual returns. Other returns. Registration etc. Regulations Offences. Disclosure of information Pensions: Incentive Tax Credits Interpretation (Part 36B). Transfer of funds on maturity of SSIA Declaration. Entitlement to pension tax credit. Tax credits. Payment of tax credits Monthly return. Withdrawal of tax credits.	2133 2137 2138 2139 2139 2139 2139 2141 2142 2142 2144 2144 2145 2145 2150 2151 2151 2152 2153 2154 2156 2155
Part 36A 848B 848C 848C 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits	2133 2137 2138 2139 2139 2139 2139 2141 2142 2142 2144 2144 2144 2145 2145
Part 36A 848B 848C 848D 848E 848F 848G 848H 848I 848I 848I 848I 848I 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits. Payment of tax credit. Declaration on commencement Acquisition of qualifying assets Termination of special savings incentive account Declaration on maturity Gain on maturity Gain on withdrawal Taxation of gains Transfer of special savings incentive account Declaration on transfer. Monthly returns Annual returns Other returns. Registration etc. Regulations Offences Disclosure of information Pensions: Incentive Tax Credits Interpretation (Part 36B). Transfer of funds on maturity of SSIA Declaration Entitlement to pension tax credit Tax credits. Monthly return Withdrawal of tax credits Monthly return Withdrawal of tax credits Other returns Registration and audit of administrators	2133 2137 2138 2139 2139 2139 2141 2141 2142 2143 2144 2145 2145 2145 2156 2151 2152 2152 2155 2155 2155 215
Part 36A 848B 848C 848B 848C 848B 848C 848F 848G 848H 848I 848I 848I 848I 848N 848N 848N 848N	Special Savings Incentive Accounts Interpretation Special savings incentive account. Tax credits	2133 2137 2138 2139 2139 2139 2139 2141 2141 2142 2143 2144 2145 2145 2150 2151 2151 2152 2155 2155 2155 215

Part 37	Administration	
849	Taxes under care and management of Revenue Commissioners	2160
850	Appeal Commissioners	2160
851	Collector-General	2161
851A	Confidentiality of taxpayer information	
851B	Use of, and access to, taxpayer information	
852	Inspectors of taxes	
853	Governor and directors of Bank of Ireland	2168
854	Appointment of persons for purposes of assessment of certain	
055	public offices	
855	Declaration to be made by Commissioners	2168
856	Disqualification of Commissioners in cases of personal interest	
857	Declarations on taking office	
858	Evidence of authorisation	2169
859	Anonymity of authorised officers in relation to certain matters	
860	Administration of oaths Documents to be in accordance with form prescribed by	21/2
861	Revenue Commissioners	2172
862	Exercise of powers, etc. of Minister for Finance under Tax Acts	
863	Loss, destruction or damage of assessments and other documents	
864	Making of claims, etc.	
864A	Electronic claims.	
865	Repayment of tax	
865A	Interest on repayments	
865B	No offset where repayment prohibited	
866	Rules as to delivery of statements	2184
867	Amendment of statutory forms	
868	Execution of warrants	
869	Delivery, service and evidence of notices and forms	
870	Effect of want of form, error, etc. on assessments, charges,	
0.0	warrants and other proceedings	2185
871	Power to combine certain returns and assessments	2186
872	Use of information relating to other taxes and duties	
873	Proof that person is a Commissioner or officer	
874	Limitation of penalties on officers employed in execution of	
	Tax Acts and Capital Gains Tax Acts	2187
874A	Prescribing of forms, etc	
875		
Part 38	Exemption of appraisements and valuations from stamp duty Returns of Income and Gains, Other Obligations and	2100
	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers	2100
Part 38	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income	
Part 38	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189
Part 38 876 877	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189
Part 38 876 877 878	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2189 2190
Part 38 876 877 878 879	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents Returns of income	
Part 38 876 877 878	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
Part 38 876 877 878 879 880	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents. Returns of income Partnership returns Returns by married persons	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable. Persons acting for incapacitated persons and non-residents. Returns of income. Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies.	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable. Persons acting for incapacitated persons and non-residents. Returns of income. Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies.	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
Part 38 876 877 878 879 880 881 882 883 884	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents. Returns of income Partnership returns Returns by married persons Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies Notice of liability to corporation tax Returns of profits. Chapter 3 - Other obligations and returns	
Part 38 876 877 878 879 880 881	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents Returns of income Partnership returns Returns by married persons Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies Notice of liability to corporation tax Returns of profits Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts	
876 877 878 879 880 881 882 883 884	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
876 877 878 879 880 881 882 883 884	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents Returns of income Partnership returns Returns by married persons Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies Notice of liability to corporation tax Returns of profits Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts	
876 877 878 879 880 881 882 883 884 885 886 886	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2190 2190 2191 2192 2193 2195 2195 2197 2198 2198 2198 2199 2198 2290
876 877 878 879 880 881 882 883 884 885 886 886 886 886 887	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
Part 38 876 877 878 879 880 881 882 883 884 885 886 886 887 888	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 889 890 891	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
876 877 878 879 880 881 882 883 884 885 886 886 886A 887 888 889 890 891 891A	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	
876 877 878 879 880 881 882 883 884 885 886 886 886 887 888 889 890 891 891A 891B	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2190 2190 2191 2192 2195 2195 2195 2195 2200 2200 2204 2206 2207 2208 2207 2208 2201 2201 2202 2204 2206 2207 2208 2207 2208 2208 2208 2208 2208
876 877 878 879 880 881 882 883 884 885 886 886 886A 887 888 889 890 891 891A 891B 891C	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable. Persons acting for incapacitated persons and non-residents Returns of income. Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies. Notice of liability to corporation tax Returns of profits. Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts Obligation to keep certain records. Retention and inspection of records in relation to claims by individuals. Use of electronic data processing. Returns, etc. by lessors, lessees and agents. Returns of fees, commissions, etc. paid by certain persons. Returns of interest paid or credited without deduction of tax Returns of interest paid to non-residents. Returns of certain payments made by certain persons. Returns of certain information by investment undertakings.	2189 2190 2190 2191 2192 2195 2195 2195 2196 2200 2204 2206 2207 2208 2210 2211 2211
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 889 890 891 891A 891B 891C 891D	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2190 2190 2191 2192 2195 2195 2195 2196 2200 2204 2206 2207 2208 2210 2211 2211
876 877 878 879 880 881 882 883 884 885 886 886 886A 887 888 889 890 891 891A 891B 891C	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable. Persons acting for incapacitated persons and non-residents. Returns of income. Partnership returns. Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies. Notice of liability to corporation tax. Returns of profits. Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts. Obligation to keep certain records. Retention and inspection of records in relation to claims by individuals. Use of electronic data processing. Returns, etc. by lessors, lessees and agents. Returns of fees, commissions, etc. paid by certain persons. Returns of interest paid or credited without deduction of tax. Returns of interest paid to non-residents. Returns of certain payments made by certain persons. Returns of operation of the Agreement to Improve Tax Compliance and Provide	2189 2190 2190 2191 2192 2195 2195 2195 2196 2200 2204 2206 2207 2208 2210 2211 2211
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 889 890 891 891A 891B 891C 891D	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable Persons acting for incapacitated persons and non-residents. Returns of income Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies Notice of liability to corporation tax Returns of profits. Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts Obligation to keep certain records. Retention and inspection of records in relation to claims by individuals Use of electronic data processing. Returns, etc. by lessors, lessees and agents. Returns of fees, commissions, etc. paid by certain persons. Returns of interest paid to receipt of income belonging to others Returns of interest paid to non-residents. Returns of certain payments made by certain persons Returns of certain information by investment undertakings Returns of certain information by investment undertakings Returns of payment transactions by payment settlers Implementation of the Agreement to Improve Tax Compliance and Provide for Reporting and Exchange of Information concerning Tax Matters	2189 2189 2190 2190 2191 2192 2192 2195 2195 2195 2196 2200 2200 2200 2200 2200 2200 2200 22
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 889 890 891 891A 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2190 2190 2191 2192 2195 2195 2195 2195 2197 2198 2200 2204 2206 2207 2208 2210 2211 2211 2215 2217
876 877 878 879 880 881 882 883 884 885 886 886 886 887 888 889 890 891 891A 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax	2189 2190 2190 2191 2192 2195 2195 2195 2195 2197 2198 2200 2204 2206 2207 2208 2210 2211 2211 2215 2217
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 889 890 891 891A 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable. Persons acting for incapacitated persons and non-residents Returns of income. Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies. Notice of liability to corporation tax. Returns of profits Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts Obligation to keep certain records Retention and inspection of records in relation to claims by individuals Use of electronic data processing Returns, etc. by lessors, lessees and agents Returns of fees, commissions, etc. paid by certain persons. Returns of interest paid or credited without deduction of tax. Returns of interest paid to non-residents. Returns of certain payments made by certain persons. Returns of certain payments made by certain persons. Returns of certain information by investment undertakings. Returns of payment transactions by payment settlers. Implementation of the Agreement to Improve Tax Compliance and Provide for Reporting and Exchange of Information concerning Tax Matters (United States of America) Order 2013 Returns of certain information by financial institutions. Implementation of Council Directive 2014/107/EU of 9 December 2014	2189 2190 2190 2191 2192 2195 2195 2195 2195 2197 2198 2200 2204 2206 2207 2208 2210 2211 2211 2215 2217
876 877 878 879 880 881 882 883 884 885 886 886 886 886 887 888 890 891 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable	
876 877 878 879 880 881 882 883 884 885 886 886A 887 888 890 891 891A 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable	
876 877 878 879 880 881 882 883 884 885 886 886 886 886 887 888 890 891 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax Returns by persons chargeable Persons acting for incapacitated persons and non-residents. Returns of income Partnership returns Returns by married persons. Chapter 2 - Corporation tax: returns of profits Particulars to be supplied by new companies Notice of liability to corporation tax Returns of profits. Chapter 3 - Other obligations and returns Obligation to show tax reference number on receipts. Obligation to keep certain records. Retention and inspection of records in relation to claims by individuals. Use of electronic data processing. Returns, etc. by lessors, lessees and agents. Returns of fees, commissions, etc. paid by certain persons. Returns of interest paid or credited without deduction of tax Returns of interest paid to non-residents. Returns of certain payments made by certain persons Returns of certain information by investment undertakings. Returns of payment transactions by payment settlers Implementation of the Agreement to Improve Tax Compliance and Provide for Reporting and Exchange of Information concerning Tax Matters (United States of America) Order 2013 Returns of certain information by financial institutions. Implementation of Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation. Disclosure of certain information for the purposes of administrative	
876 877 878 879 880 881 882 883 884 885 886 886A 886A 887 888 890 891 891A 891B 891C 891D 891E	Returns of Income and Gains, Other Obligations and Returns, and Revenue Powers Chapter 1 - Income tax: returns of income Notice of liability to income tax. Returns by persons chargeable	2189 2189 2190 2190 2191 2192 2195 2195 2195 2195 2196 2201 2202 2204 2206 2207 2208 2210 2211 2215 2217 2222 2224 2224

892	Returns by nominee holders of securities	
893	Returns by certain intermediaries in relation to UCITS	
894	Returns of certain information by third parties	
894A	Returns by third parties in relation to personal reliefs	2238
895	Returns in relation to foreign accounts	2239
896	Returns in relation to certain offshore products	
896A 896B	Returns in relation to settlements and trustees	
896C	1 Tovision of information by Commission for Taxi Regulation	
897	Returns of employees' emoluments, etc.	2245
897A	Returns by employers in relation to pension products	2243
897B	Returns of information in respect of awards of shares to directors	
071 D	and employees	2248
898	Returns of copies of rates and production of certain valuations	2249
898A	Format of returns etc.	
	Chapter 3A - Implementation of Council Directive 2003/48/EC of	
	3 June 2003 on Taxation of Savings Income in the Form of Interest	
	Payments and Related Matters	
898B	Interpretation (Chapter 3A)	
898C	Beneficial owner	
898D	Paying agent and residual entity	2253
898E	Interest payment	2254
898F	Obligations of paying agents where contractual relations entered into	2256
0000	before 1 January 2004	
898G	Obligations of paying agents in other contractual relations entered into	2258
898H	Returns of interest payments made to or secured for beneficial owners	2260
898I 898J	Returns of interest payments to residual entities	2202
898K	Special arrangements for certain securities	
898L	Certificate for the purposes of Article 13.2 of the Directive	2263
898M	Credit for withholding tax	2264
898N	Audit	
898O	Penalty for failure to make returns, etc.	
898P	Arrangements with third countries and dependent and associated	
	territories of Member States	2268
898Q	Miscellaneous and supplemental	2270
898R	Commencement (Chapter 3A)	2271
898S	Cessation	2271
	Chapter 4 - Revenue powers	
899	Inspector's right to make enquiries	2272
900	Power to call for production of books, information etc	2272
901	Application to High Court: production of books, information etc	
902	Information to be furnished by third party: request of an	
702	authorised officer	2276
902A	Application to High Court: information from third party	
902B	Powers of inspection: life policies	2280
903	Power of inspection: PAYE	2281
904	Power of inspection: tax deduction from payments to certain	
	subcontractors	2282
904A	Power of inspection: returns and collection of appropriate tax	2283
904B	Report to Committee of Public Accounts: publication etc.	2286
904C	Power of inspection (returns and collection of appropriate tax):	
	assurance companies	2286
904D	Power of inspection (returns and collection of appropriate tax)	****
0045	investment undertakings	2288
904E	Power of inspection: claims by authorised insurers	2290
904F	Power of inspection: claims by qualifying lenders	2291
904G 904H	Power of inspection: claims by qualifying insurers	2292
904F1 904I	Power of inspection: qualifying savings managers	2293
7041	withholding tax	2204
904J	Power of inspection: tax deduction from payments in respect of	
701)	professional services by certain persons	2295
904K	Power of inspection: notices of attachment	
905	Inspection of documents and records	2297
906	Authorised officers and Garda Síochána	
906A	Information to be furnished by financial institutions	
907	Application to Appeal Commissioners: information from financial	
	institutions	2303
907A	Application to Appeal Commissioners: information from third party	2305
908	Application to High Court seeking order requiring information:	
	financial institutions	2306
908A	Revenue offence: power to obtain information from	
0007	financial institutions	2309
908B	Application to High Court seeking order requiring information:	
	associated institutions	2311

908C 908D	Search warrants	2315
908E 908F	Order to produce documents or provide information	
909	Power to require return of property	2321
910	Power to obtain information from Minister of the Government	
911 912	Valuation of assets Computer documents and records	
912A	Information for tax authorities in other territories	
912B	Questioning of suspects in Garda Síochána custody in	2225
	certain circumstances	2327
04.0	Chapter 5 - Capital gains tax: returns, information, etc.	2226
913 914	Application of income tax provisions relating to returns, etc	2328
915	Returns by nominee shareholders	2330
916	Returns by party to a settlement	
917	Returns relating to non-resident companies and trusts	2331
917A	Return of property transfers to non-resident trustees	
917B 917C	Return by settlor in relation to non-resident trustees	2332
917C		2330
	Chapter 6 - Electronic transmission of returns of income,	
917D	profits, etc., and of other Revenue returns Interpretation (Chapter 6)	2224
917E	Application	
917EA	Mandatory electronic filing and payment of tax	
917F	Electronic transmission of returns	2338
917G	Approved persons	
917H	Approved transmissions	2340
917I 917I	Digital signatures	
917K	Hard copies	
917L	Exercise of powers	
917M	Proceedings	
917N	Miscellaneous	
Part 39	Assessments	2344
Part 40	Appeals	
Part 40	Appeals Chapter 1 – Appeals against income tax and corporation tax assessments	
	Chapter 1 - Appeals against income tax and corporation tax assessments	2345
932	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal	
	Chapter 1 - Appeals against income tax and corporation tax assessments	2345
932 933	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts.	2345 2350 2352
932 933 934 935 936	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules	
932 933 934 935 936 937	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments	
932 933 934 935 936 937 938	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules	2345 2350 2352 2352 2353 2353 2353
932 933 934 935 936 937	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses	234E 235C 2352 2352 2352 2353 2353 2353 2353
932 933 934 935 936 937 938 939	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court	2345 2350 2352 2352 2353 2353 2353 2354 2354 2354
932 933 934 935 936 937 938 939 940	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts. Objection by inspector or other officer to schedules. Confirmation and amendment of assessments. Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default.	2345 2350 2352 2352 2353 2353 2353 2354 2354 2354
932 933 934 935 936 937 938 939 940 941 942 943	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941	2345 2350 2352 2352 2353 2353 2354 2354 2354 2354
932 933 934 935 936 937 938 939 940 941 942 943	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners.	234E 235C 2352 2352 2353 2353 2353 2354 2356 2356 2358 2358 2358 2358 2358 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules. Confirmation and amendment of assessments Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court. Extension of section 941 Communication of decision of Appeal Commissioners. Publication of determinations of Appeal Commissioners	234E 235C 2352 2352 2353 2353 2353 2354 2356 2356 2358 2358 2358 2358 2358 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules. Confirmation and amendment of assessments Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court. Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments	234E 235C 2352 2352 2352 2353 2358 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments	2345 2350 2352 2352 2353 2353 2354 2354 2354 2355 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals	2345 2350 2352 2352 2353 2353 2354 2354 2354 2355 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous	234E 235C 2352 2352 2352 2353 2358 2358 2358 2358
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100.	234E 235C 2352 2352 2352 2353 2354 2354 2355 2355
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules. Confirmation and amendment of assessments Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100 Appeals against amount of income tax deducted under Schedule E	234E 235C 2352 2352 2353 2353 2354 2354 2354 23554 2356 2356 2356 2356 2356 2356 2356 2356
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100.	234E 235C 2352 2352 2353 2353 2354 2354 2354 23554 2356 2356 2356 2356 2356 2356 2356 2356
932 933 934 935 936 937 938 939 940 941 942 943 944 944A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules. Confirmation and amendment of assessments Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100 Appeals against amount of income tax deducted under Schedule E	234E 235C 2352 2352 2353 2353 2354 2354 2354 23554 2356 2356 2356 2356 2356 2356 2356 2356
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts. Objection by inspector or other officer to schedules. Confirmation and amendment of assessments. Questions as to assessments or schedules. Summoning and examination of witnesses Determination of liability in cases of default. Statement of case for High Court. Appeals to Circuit Court. Extension of section 941 Communication of decision of Appeal Commissioners. Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments. Regulations with respect to appeals. Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100. Appeals against determinations of certain claims, etc. Appeals to Appeals Commissioners Chapter 1 - Interpretation and general	234E 235C 2352 2352 2353 2353 2353 2354 2354 2354
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court. Extension of section 941 Communication of decision of Appeal Commissioners Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100. Appeals against determination of certain claims, etc. Appeals to Appeals Commissioners Chapter 1 - Interpretation and general Interpretation.	234E 235C 235C 235C 235C 235C 235C 235C 235C
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal Appeals against assessment Procedure on appeals Power to issue precepts Objection by inspector or other officer to schedules Confirmation and amendment of assessments. Questions as to assessments or schedules Summoning and examination of witnesses Determination of liability in cases of default Statement of case for High Court Appeals to Circuit Court. Extension of section 941 Communication of decision of Appeal Commissioners. Publication of determinations of Appeal Commissioners Chapter 2 - Appeals against capital gains tax assessments Appeals against assessments Regulations with respect to appeals Chapter 3 - Miscellaneous Appeals against determination under sections 98 to 100 Appeals against amount of income tax deducted under Schedule E. Appeals to Appeals Commissioners Chapter 1 - Interpretation and general Interpretation Delegation of acts and functions of the Revenue Commissioners.	234E 235C 235C 235C 235S 235S 235S 235S 235S 235S 235S 235S
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A 949B 949C	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal	234E 235C 235C 235C 235C 235C 235C 235C 235C
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A	Chapter 1 – Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal	234E 235C 235C 235C 235C 235C 235C 235C 235C
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A 949A 949B 949C 943	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal	234E 235C 235C 235C 235C 235C 235C 235C 235C
932 933 934 935 936 937 938 939 940 941 942 943 944 944A 945 946 947 948 949 Part 40A 949A 949B 949C 949E	Chapter 1 - Appeals against income tax and corporation tax assessments Prohibition on alteration of assessment except on appeal	234E 235C 235C 235C 235C 235C 235C 235C 235C

	Chapter 2 - Making and acceptance of appeals	
949I	Notice of appeal	2367
949J	Valid appeal and references in this Part to acceptance of an appeal	2369
949K	Notification of appeal to Revenue Commissioners	2370
949L	Objection by Revenue Commissioners	2370
949M 949N	Acceptance of an appeal	
949O	Late appeals	2371
949P	Effect of enforcement action for collection of tax	2372
	Chapter 3 – Pre-hearing proceedings	
9490	Statement of case	2372
949R	Exchange of statement of case	
949S	Outline of arguments	2373
949T	Case management conference	2374
949U	Adjudication without a hearing	2374
949V	Settlement of appeal by agreement	
949W	Staying proceedings	23/5
	Chapter 4 - Hearings	
949X	Time and place for hearing	
949Y	Public hearings	
949Z	Exclusion from hearings	
949AA 949AB	Parties' attendance at hearings	23// 2277
949AD 949AC	Parties' representatives	
949AD	Oath	
949AE	Summoning and examination of witnesses	
949AF	Oral determinations	
	Chapter 5 - Determinations	
949AG	Appeal Commissioners to have regard to same matters as Revenue Commissioners	2370
949AG 949AH	Mode of proceeding if appeal adjudicated on by way of a hearing	2379 2379
949AI	Incomplete information	2379
949AJ	Determinations and their notification	
949AK	Determinations in relation to assessments	
949AL	Determinations other than in relation to assessments	
949AM	Revenue Commissioners to give effect to determinations	2381
949AN	Appeals raising common or related issues	2382
949AO	Publication of determinations	2382
	Chapter 6 - Appealing determinations of the Appeal Commissioners	
949AP	Appealing against determinations	2383
949AQ	Case stated for High Court	2384
949AR	Determinations of High Court	2385
949AS	Appeal to Court of Appeal	2385
949AT	Revenue Commissioners to give effect to decisions of High Court, Court of Appeal and Supreme Court	2385
949AU	Chapter 7 - Penalties and Sanctions Summoning and examination of witnesses	2386
949AV	Dismissal of an appeal	2387
	••	
Part 41	Self Assessment	2388
Part 41A	Assessing Rules Including Rules for Self Assessment	
	Chapter 1 - Interpretation (Part 41A)	
050 A	Interpretation	2200
959A 959B	Supplemental interpretation provisions	2309 2392
)0) D		2072
0500	Chapter 2 -Assessments: general rules	2000
959C	Making of assessments: general rules	
959D	Record of assessments and generation of notices by electronic means	2394
959E 959F	Notice of assessment by Revenue officer	
959G	Transmission to Collector-General of particulars of sums to be collected	
959H	Amended assessment and notice of amended assessment	
	Chapter 3 - Chargeable persons: returns	
959I	Obligation to make a return	2300
959J	Requirements for returns for income tax and capital gains tax purposes	
959K	Requirements for returns for corporation tax purposes	
959L	Delivery of return by person acting under authority	
959M	Delivery of return by precedent partner	2401
959N	Exclusion from obligation to deliver a return	2402

959O 959P 959Q	Failure to deliver a return Expression of doubt Miscellaneous (Chapter 3)	2403
	Chapter 4 - Chargeable persons: self-assessments	
959R	Inclusion of self assessment in return	2406
959S	Option for self assessment to be made by Revenue	2408
959T	Self assessment by person acting under authority	2409
959U	Self assessment by Revenue officer in relation to chargeable person	2409
959V	Amendment by chargeable person of return and of self assessment in return	2410
959W	Making of self assessment in accordance with return	2412
959X	Penalty for failure to make or amend self assessment	2412
	Chapter 5 - Revenue assessments and enquiries and related time limits	
959Y	Chargeable persons and other persons: assessment made or amended by Revenue officer	2413
9597	Right of Revenue officer to make enquiries	
959AA	Chargeable persons: time limit on assessment made or amended by Revenue officer	2415
959AB	Persons other than chargeable persons: time limit on Revenue	
	assessment and amended assessment	2417
959AC	assessment and amended assessment	
	assessments in absence of return, etc.	2418
959AD	Chargeable persons and other persons: Revenue assessment and	
	amendment of assessments where there is fraud or neglect	
959AE	Other Revenue assessments and miscellaneous matters	2420
	Chapter 6 - Appeals	
959AF	Appeals in relation to assessments	2421
959AG	Chargeable persons: no appeal against self assessment	2422
959AH	Chargeable persons: requirement to submit return and pay tax	
959AI	Chargeable persons and other persons: no appeal against agreed amounts	
959AJ	Appeals against time limits for making enquiries and taking actions	2424
959AK	Appeals against amended assessments and provisions concerning preliminary matters	
959AL	Persons other than chargeable persons: other rules	2425
	Chapter 7 - Chargeable persons: preliminary tax and dates for payment of tax	
959AM	Interpretation and miscellaneous (Chapter 7)	2426
959AN	Obligation to pay preliminary tax	
959AO	Date for payment of income tax	2429
959AP	Payment of preliminary tax by direct debit	2431
959AQ	Date for payment of capital gains tax	2432
959AR	Date for payment of corporation tax: companies other than with	2102
	relevant accounting periods	2433
959AS	Date for payment of corporation tax: companies with relevant	
	accounting periods	2435
959AT	Date for payment of corporation tax: groups	2437
959AU	Date for payment of tax: amended assessments	2440
959AV	Date for payment of tax: determination of an appeal	2441
Part 42	Collection and Recovery	
	·	
	Chapter 1 – Income tax	
960	Date for payment of income tax other than under self assessment	
961	Issue of demand notes and receipts	
962	Recovery by sheriff or county registrar	2444
963	Power of Collector-General and authorised officer to sue in	2444
964	Circuit Court or District Court	
965	Evidence in proceedings in Circuit Court or District Court for	2443
903	recovery of income tax	2445
966	High Court proceedings	
967	Evidence of electronic transmission of particulars of income	2110
,	tax to be collected in proceedings for recovery of tax	2446
968	Judgments for recovery of income tax	
969	Duration of imprisonment for non-payment of income tax	
970	Recovery of income tax charged on profits not distrainable	2446
971	Priority of income tax debts over other debts	2447
972	Duty of employer as to income tax payable by employees	2447
	Chapter 1A - Interpretation	
960A	Interpretation	2447
960B	Discharge of Revenue Commissioners' and Collector-General's functions	
	Chapter 1B - Collection of tax, etc.	
960C		2440
960C 960D	Tax to be due and payable to Revenue Commissioners	
960E	Collection of tax, issue of demands, etc.	
960EA	Payment of tax by relevant payment methods	
960F	Moneys received for capital acquisitions tax and stamp duties	
	and not appropriated to be recoverable	2451
	11 1	

960G 960H	Duty of taxpayer to identify liability against which payment to be set, etc	2451 2452
	Chapter 1C - Recovery provisions, evidential rules, etc.	
960I	Recovery of tax by way of civil proceedings	2453
960J	Evidential and procedural rules	2454
960K	Judgments for recovery of tax	2454
960L	Recovery by sheriff or county registrar	2455
960M	Taking by Collector-General of proceedings in bankruptcy	
960N	Continuance of pending proceedings and evidence in proceedings	
960O	Winding-up of companies: priority for taxes	2458
960P	Bankruptcy: priority for taxes	2459
960Q	Recovery of amounts received by a person following the lodgement of an incorrect account, etc.	2461
	·	2401
	Chapter 1D - Power to require statement of affairs, security, etc.	
960R		
960S	Security for certain taxes	2463
	Chapter 2 – Corporation tax	
973	Collection of corporation tax	2464
974	Priority for corporation tax	
975	Application of sections 964(2), 980(8) and 981 for purposes of corporation tax	
	Chapter 3 – Capital gains tax	
07/		2465
976	Collection of capital gains tax	2465
977 978	Recovery of capital gains tax from shareholder	2466 2466
979	Time for payment of capital gains tax assessed under sections 977(3)	2400
212	or 978(2) and (3)	2468
980	Deduction from consideration on disposal of certain assets	
981	Payment by instalments where consideration due after time of disposal	2474
982	Preferential payment	
	Chapter 4 – Collection and recovery of income tax on certain emoluments (PAYE system)	
983	Interpretation (Chapter 4)	
984	ApplicationApplication	
984A	Electronic system	
984B	Liability for payment of deduction	
985	Method of collection	
985A	Application of section 985 to certain perquisites, etc	
985B 985C	PAYE settlement agreements	
985D	PAYE: payment by intermediary PAYE: employee of non-resident employer etc	
985E	PAYE: employment not wholly exercised in State	2483
985F	PAYE: mobile workforce	2485
985G	Return by employer	
985H	Exceptional circumstances	
986	Regulations	2487
986A	Payment made without deduction of income tax	
987	Penalties for breach of regulations	2491
988	Registration of certain persons as employers and requirement to	
000 4	send certain notifications	
988A	Register of employees	
989 990	Estimation of tax due for income tax months	
990A	Generation of assessments by electronic, photographic or other process	
991	Interest	
991A	Payment of tax by direct debit	
992	Appeals against estimates under section 989 or 990	
993	Recovery of tax	2498
994	Priority in bankruptcy, etc. of certain amounts	2498
995	Priority in winding up of certain amounts	2498
996	Treatment for tax purposes of certain unpaid remuneration	2499
997	Supplementary provisions (Chapter 4)	
997A	Credit in respect of tax deducted from emoluments of certain directors	2502
	Chapter 5 - Miscellaneous provisions	
998	Recovery of moneys due	2504
999	Taking by Collector-General of proceedings in bankruptcy	2504
1000	Priority in bankruptcy, winding up, etc. for sums recovered or	2001
	deducted under section 531, 989 or 990	2504
1001	Liability to tax, etc. of holder of fixed charge on book debts of company	2505
1002	Deduction from payments due to defaulters of amounts due in relation to tax	2506
1003	Payment of tax by means of donation of heritage items	2513
1003A	Payment of tax by means of donation of heritage property to an Irish heritage trust	2519
1004	Unremittable income	
1005	Unremittable gains	2524

1006 1006A 1006B	Poundage and certain other fees due to sheriffs or county registrars	2526
Part 43	Partnerships and European Economic Interest Groupings (EEIG) Interpretation (Part 43)	
1008	Separate assessment of partners	2529
1009	Partnerships involving companies	2531
1010 1011	Capital allowances and balancing charges in partnership cases	2532
1011	Modification of provisions as to appeals	2535
1013	Limited partnerships	2536
1014	Tax treatment of profits, losses and capital gains arising from activities of a European Economic Interest Grouping (EEIG)	
Part 44	Married, Separated And Divorced Persons	
	Chapter 1 - Income tax	
1015	Interpretation (Chapter 1)	2544
1016	Assessment as single persons	
1017	Assessment of husband in respect of income of both spouses	
1018	Election for assessment under section 1017	
1019	Assessment of wife in respect of income of both spouses	
1020	Special provisions relating to year of marriage	2550
1021	Repayment of tax in case of certain husbands and wives	2551
1022	Special provisions relating to tax on wife's income	2551
1023	Application for separate assessments	2554
1024	Method of apportioning reliefs and charging tax in cases of separate assessments	2555
1025	Maintenance in case of separated spouses	2557
1026	Separated and divorced persons: adaptation of provisions relating to married persons	
1027	Payments pursuant to certain orders under Judicial Separation and	
	Family Law Reform Act, 1989, Family Law Act, 1995, and Family Law	
	(Divorce) Act, 1996, to be made without deduction of income tax	2561
4000	Chapter 2 - Capital gains tax	25/4
1028	Married persons	2561
1029	Application of section 1022 for purposes of capital gains tax	2562
1030	Separated spouses: transfers of assets	2562
1031	Divorced persons: transfers of assets	2003
Part 44A		
Part 44A	Tax Treatment of Civil Partnerships Chapter 1 - Income tax	
Part 44A 1031A	Tax Treatment of Civil Partnerships Chapter 1 - Income tax	
	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565
1031A	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2566
1031A 1031B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2566
1031A 1031B 1031C	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2568 2570 2570 2573 2574 2576 2578
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2568 2569 2570 2573 2574 2576 2578
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031N	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2569 2570 2570 2573 2574 2578 2578 2578 2580
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2569 2570 2573 2574 2578 2578 2580 2580
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2569 2570 2573 2574 2578 2578 2580 2580
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2569 2570 2573 2574 2578 2578 2580 2580
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B	Tax Treatment of Civil Partnerships Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031F 1031H 1031I 1031J 1031K 1031M 1031M 1031N 1031O Part 44B 1031P 1031Q	Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031N 1031N 1031N 1031O Part 44B 1031P 1031Q	Chapter 1 - Income tax Interpretation (Chapter 1)	2565 2566 2568 2569 2570 2570 2573 2574 2578 2578 2578 2583 2583
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B 1031P 1031Q 1031R Part 45	Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031F 1031H 1031H 1031I 1031K 1031L 1031M 1031N 1031O Part 44B 1031P 1031Q 1031R Part 45	Chapter 1 - Income tax Interpretation (Chapter 1)	
1031A 1031B 1031C 1031D 1031E 1031F 1031G 1031H 1031I 1031J 1031K 1031L 1031M 1031N 1031O Part 44B 1031P 1031Q 1031R Part 45	Chapter 1 - Income tax Interpretation (Chapter 1)	

1035A	Relieving provision to section 1035	2586
1036	Control over residents	
1037	Charge on percentage of turnover	
1038	Merchanting profit	2590
1039	Restrictions on chargeability	2590
1040	Application of sections 1034 to 1039 for purposes of corporation tax	
1041	Rents payable to non-residents	2591
	Chapter 2 - Capital gains tax	
1042	Charging and assessment of persons not resident or ordinarily resident:	
	modification of general rules	2591
1043	Application of sections 1034 and 1035 for purposes of capital gains tax	2592
Part 46	Persons Chargeable in a Representative Capacity	
1411 10		
4044	Chapter 1 - Income tax and corporation tax	2502
1044	Bodies of persons	2593
1045 1046	Trustees, guardians and committees	2593
1046	Liability of trustees, etc Liability of parents, gurardians, executors and administrators	2593
1047	Assessment of executors and administrators	
1049	Receivers appointed by court	
1050	Protection for trustees, agents and receivers	
1030		2370
	Chapter 2 - Capital gains tax	
1051	Application of Chapter 1 for purposes of capital gains tax	2596
Part 47	Penalties, Revenue Offences, Interest on Overdue Tax	
Ture 17	and Other Sanctions	
	Chapter 1 – Income tax and corporation tax penalties	
1052	Penalties for failure to make certain returns, etc.	
1053	Penalty for fraudulently or negligently making incorrect returns, etc	2599
1054	Penalties in the case of a secretary of a body of persons	
1055		
1056	Penalty for false statement made to obtain allowance	
1057	Fine for obstruction of officers in execution of duties	
1058	Refusal to allow deduction of tax	
1059	Power to add penalties to assessments	
1060 1061	Proceedings against executor or administrator	
1062	Recovery of penalties Proceedings where penalty recoverable cannot be	2004
1002	definitely ascertained	2605
1063	Time limit for recovery of fines and penalties	2605
1064	Time for certain summary proceedings	
1065	Mitigation and application of fines and penalties	
1066	False evidence: punishment as for perjury	
1067	Admissibility of statements and documents in criminal and	
	tax proceedings	2607
1068	Failure to act within required time	
1069	Evidence of income	2608
1070	Saving for criminal proceedings	2608
	Chapter 2 - Other corporation tax penalties	
1071	Penalties for failure to make certain returns	2608
1072	Penalties for fraudulently or negligently making incorrect returns, etc	2609
1073	Penalties for failure to furnish particulars required to be supplied by	
	new companies	2610
1074	Penalties for failure to give notice of liability to corporation tax	2611
1075	Penalties for failure to furnish certain information and for	
	incorrect information	2611
1076	Supplementary provisions (Chapter 2)	2612
	Chapter 3 - Capital gains tax penalties	
1077	Penalties for failure to make returns, etc. and for deliberately or	
	carelessly making incorrect returns	2612
	Chapter 3A - Determination of penalties and recovery of penalties	
1077A		2(12
1077A 1077B	Interpretation (Chapter 3A) Penalty notifications and determinations	
1077B 1077C	Recovery of penalties	
1077C 1077D	Proceedings against executor, administrator or estate	
10//10		2013
	Chapter 3B – Income tax, corporation tax and capital gains tax:	
	Penalties for false returns, etc.	
1077E	Penalty for deliberately or carelessly making incorrect returns, etc	2616
	Chapter 4 - Revenue offences	
1078	Revenue offences	2622
1078 1078A	Concealing facts disclosed by documents	
10101	Conceaning racio diociooca by documento	

1078B	Presumptions	
1078C 1079	Provision of information to juries Duties of relevant person in relation to certain revenue offences	2631
	Chapter 5 - Interest on overdue tax	
1080	Interest on overdue income tax, corporation tax and capital gains tax	
1081	Effect on interest of reliefs given by discharge or repayment	2638
1082	Interest on overdue income tax and corporation tax in cases of fraud or neglect	2638
1083	Application of sections 1080 to 1082 for capital gains tax purposes	2640
	Chapter 6 – Other sanctions	
1084	Surcharge for late returns	2640
1085	Corporation tax – late returns: restriction of certain claims for relief	2644
1086	Publication of names of tax defaulters	2645
Part 48	Miscellaneous and Supplemental	
1087	Charge and deduction of income tax not charged or deducted before	
1000	passing of annual Act	2653
1088 1089	Restriction on deductions in computing profits	2653 2654
1090	Income tax assessment to be conclusive of total income	2654
1091	Annexation of statements to interest warrants, etc	2654
1092	Disclosure of certain information to rating authorities, etc	
1093	Disclosure of information to Ombudsman	2655
1093A	Disclosure of certain information to Minister for Enterprise, Trade and Employment, etc	2656
1094	Tax clearance certificates in relation to certain licences	
1095	Tax clearance certificates: general scheme	
1096	Assessment of Electricity Supply Board	2663
1096A	Construction of references to oaths, etc.	2663
1096B	Evidence of computer stored records in court proceedings etc.	2003
Part 49	Commencement, Repeals, Transitional Provisions, etc.	
1097	Commencement	
1098 1099	RepealsSaving for enactments not repealed	
1100	Consequential amendments to other enactments	
1101	Transitional provisions	2666
1102	Continuity and construction of certain references to old and new law	
1103 1104	Continuance of officers, instruments and documents	
1104	Short the and construction	2007
	SCHEDULES	
Sch 1	Supplementary provisions concerning the extension of charge to tax to	
	profits and income derived from activities carried on and employments exercised on the continental shelf	2660
Sch 2	Machinery for assessment, charge and payment of tax under	2009
	Schedule C and, in certain cases, Schedule D	2670
Sch 2A	Dividend Withholding Tax	2674
Sch 2B	Investment undertakings: Declarations	
Sch 2C Sch 3	Irish Real Estate Funds: DeclarationsReliefs in respect of income tax charged on payments on retirement, etc	
Sch 4	Exemption of specified non-commercial state sponsored bodies	2071
	from certain tax provisions	
Sch 4A		
Sch 5 Sch 6	Description of Custom House Docks Area Description of Temple Bar Area	
Sch 7	Description of Certain Enterprise Areas	
Sch 8	Description of Qualifying Resort Areas	2704
Sch 8A	Description of Qualifying Rural Areas	
Sch 8B	Description of Qualifying Mid-Shannon Areas	
Sch 9 Sch 10	Change in Ownership of Company: Disallowance of Trading Losses	2/12 271 <i>4</i>
Sch 11	Profit Sharing Schemes	
Sch 12	Employee Share Ownership Trusts	2724
Sch 12A	Approved Savings-Related Share Option Schemes	
Sch 12B Sch 12C	Certified Contractual Savings Schemes	
Sch 12C Sch 13	Approved Share Option Schemes	
Sch 14	Capital Gains Tax: Leases	2763
Sch 15	List of bodies for purposes of Section 610	2768
Sch 16	Building Societies: Change of Status	2771
Sch 17 A	Reorganisation into Companies of Trustee Savings Banks	2774 277 <i>6</i>
Sch 17A	Accounting Standards	

Sch 18	Accounting for and payment of tax deducted from relevant	
C 1 10 A	payments and undistributed relevant income	
Sch 18A Sch 18B	Restriction on Set-Off of Pre-Entry Losses	
Sch 19	Offshore Funds: Distributing Funds	2803
Sch 20	Offshore Funds: Computation of Offshore Income Gains	2815
Sch 21	Purchase And Sale Of Securities: Appropriate Amount	
6.1.00	In Respect Of The Interest.	2818
Sch 22	Dividends regarded as paid out of profits accumulated before given date	2820
Sch 23 Sch 23A	Occupational Pension Schemes	2824 2827
Sch 23B	Limit on Tax-Relieved Pension Funds	2828
Sch 23C	Pre-retirement Access to PRSA AVCs	
Sch 24	Relief from Income Tax and Corporation Tax by	
6.1.04.4	means of credit in respect of Foreign Tax	2833
Sch 24A	Arrangements Made by the Government with the Government of any Territory Outside the State in Relation to Affording Relief from	
	Double Taxation and Exchanging Information in Relation to Tax	2862
Sch 25	Convention between the Government of Ireland and the Government of the United	2002
	States of America for the Avoidance of Double Taxation and the	
	prevention of Fiscal Evasion with respect to Taxes on Income	
Sch 25A	Exemption from Tax in the Case of Gains on Certain Disposals of Shares	2868
Sch 25B	List of Specified Reliefs and Method of Determining Amount of	2072
Sch 25C	Specified Relief Used in a Tax Year Determination of Amount of Relief to be Treated as Referable to	2872
3CH 23C	Specified Reliefs as Respects Relief Carried Forward from Tax	
	Year 2006 to Tax Year 2007	2884
Sch 26	Replacement of Harbour Authorities by Port Companies	2888
Sch 26A	Donations to approved bodies, etc.	2889
Sch 27	Forms of declarations to be made by certain persons	2892
Sch 28	Statements, Lists and Declarations	2893
Sch 29 Sch 30	Provisions Referred to in Sections 1052, 1054 and 1077E	2895
Sch 31	Consequential Amendments	2900
Sch 32	Transitional Provisions.	
Sch 33	Specific Anti-Avoidance Provisions for the purposes of Part 33	
Income Tax	REGULATIONS s (Purchased Life Annuities) Regulations, 1959 (S.I. No. 152 of 1959)	2929
	surance (Relief at Source) Regulations, 2001 (S.I. No. 129 of 2001)	
Mortgage I	nterest (Relief at Source) Regulations, 2001 (S.I. No. 558 of 2001)	2938
Income Tax	(Employments) (Consolidated) Regulations, 2001 (S.I. No. 559 of 2001)	2943
Taxes (Offs	et of Repayments) Regulations, 2002 (S.I. No. 471 of 2002)	2972
•	Payments (Banks, Building Societies, Credit Unions and Savings Banks)	
Regulation	s 2008 (S.I. No. 136 of 2008)	2977
_		
	s and Payments (Mandatory Electronic Filing and Payment of Tax) s 2008 (S.I. No. 341 of 2008)	2988
Mandatory	Disclosure of Certain Transactions Regulations 2011 (S.I. No. 7 of 2011)	2992
Tax Return	s and Payments (Mandatory Electronic Filing	
and Payme	nt of Tax) Regulations 2011 (S.I. No. 223 of 2011)	2997
Returns of	Payments (Government Departments and Other Bodies)	
_	s 2011 (S.I. No. 273 of 2011)	
	ayments (Insurance Undertakings) Regulations 2011 (S.I. No. 641 of 2011)	
	Social Charge Regulations 2011 (S.I. No. 658 of 2011)	3018
	s and Payments (Mandatory Electronic Filing and Payment of Tax) s 2012 (S.I. No. 156 of 2012)	3038
	Payment Transactions by Payment Settlers (Merchant Acquirers) s 2012 (S.I. No. 324 of 2012)	3043
European I	Union (Administrative Cooperation in the Field of Taxation) Regulations 2012 9 of 2012)	
•	s and Corporation Tax (Relevant Contracts Tax) Regulations 2012	50-10
	6 of 2012)	3051
,	sistance in Tax Matters Order 2013 (S.I. No. 34 of 2013)	
	ccounts Reporting (United States of America) Regulations 2014	
	2 of 2014)	3072
	ations 2015 (S.I. No. 4 of 2015)	
0	,	

INDEX	3135
Investment Undertaking Electronic Account Filing Requirements Regulations 2018	3133
Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018)	3120
Sugar Sweetened Drinks Tax (Electronic Transmission of Returns) (Specified Provisions and Appointed Day) Order 2018 (S.I. No. 138 of 2018)	3119
Income Tax (Employments) Regulations 2017 (S.I. No. 623 of 2017)	3118
Registration of Farm Partnerships and Succession Farm Partnerships Regulations 2017 (S.I. No. 273 of 2017)	
Universal Social Charge (Amendment) Regulations 2016 (S.I. No. 654 of 2016)	3114
Taxes (Country-by-Country Reporting) Regulations 2016 (S.I. No. 653 of 2016)	3109
European Union (Administrative Cooperation in the Field of Taxation) (Amendment) Regulations 2016 (S.I. No. 619 of 2016)	3108
Taxes (Electronic Transmission of Particulars to be Supplied by New Companies) (Specified Provision and Appointed Day) Order 2016 (S.I. No. 386 of 2016)	3106
Tax Returns and Payments (Mandatory Electronic Repayment) Regulations 2016 (S.I. No. 207 of 2016)	3103
Taxes Consolidation Act 1997 (Prescribed Form) Regulations 2015 (S.I. No. 630 of 2015)	3101
Mandatory Automatic Exchange of Information in the Field of Taxation Regulations 2015 (S.I. No. 609 of 2015)	3096
Mandatory Disclosure of Certain Transactions (Amendment) Regulations 2015 (S.I. No. 28 of 2015)	3093
Income Tax and Corporation Tax (Film Withholding Tax) Regulations 2015 (S.I. No. 18 of 2015)	3091