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Questions?

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What's on TaxFind

- ☐ **Tax Legislation:** current editions of Direct Tax Acts, Law of VAT, Law of CAT, Stamp Duty & LPT
- ☐ **Expert Commentaries:** with links to legislation
- ☐ **Seminar Papers:** technical papers from Institute seminars and conferences since 1981
- ☐ **Irish Tax Review** articles since 1990
- ☐ **Revenue Guidance:** 15,000 pages ingested from Revenue.ie each week
- ☐ **Tax Notes International:** news stories from Tax Analysts
- ☐ **HMRC Materials** (optional add-on)
- ☐ **Student Manuals** and past papers (optional add-on)
- ☐ **Tax Cases and Appeals:** >1,800 tax judgements from Irish, UK and European courts and determinations from the Tax Appeals Commission
- ☐ **Bulletins, Reports and Submissions** since 1996, including TaxFax (weekly newsletter on developments in tax policy and administration)

Did you know?

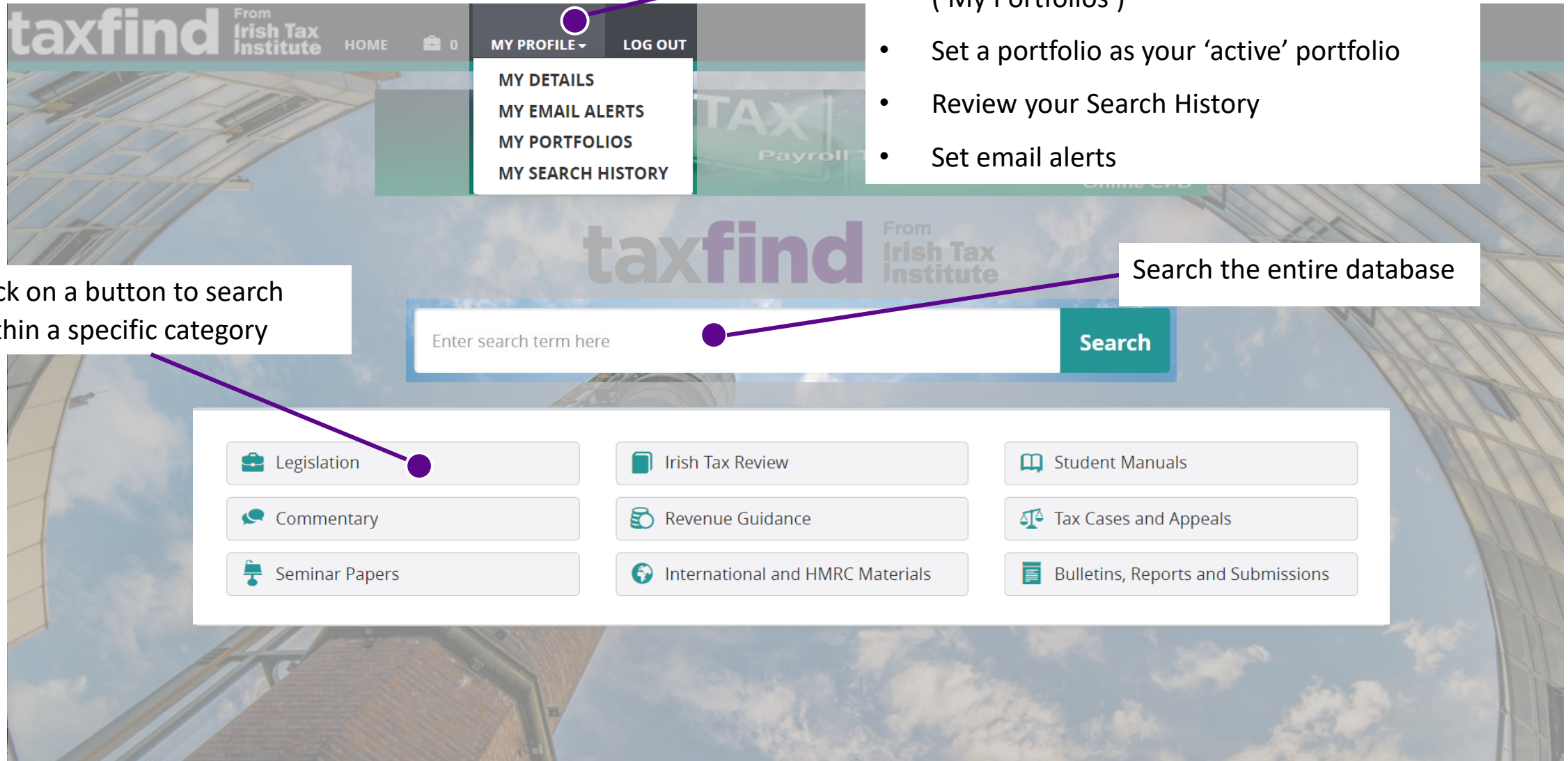
TAC Determinations, all FINAKs & FA Guides, Tax & Duty Manuals (all versions) and International News from Tax Notes, are on TaxFind.

'My Profile'

- Create portfolio(s) for your search results ('My Portfolios')
- Set a portfolio as your 'active' portfolio
- Review your Search History
- Set email alerts

Click on a button to search within a specific category

Search the entire database



Use back arrow in your web browser to return to the previous page, or click on the TaxFind logo to return to the home page

Content Category

Legislation

491

- Direct Tax Acts 1
- Law of Capital Acquisitions Tax, Stamp Duty & LPT 1
- Law of Value-Added Tax 4
- Companies Act 1
- Statutory Instruments 482
- Emergency Measures in the Public Interest (Covid-19) Act 2020 Part 7 1

Click on content categories to **filter** your search results. Click on a category again to deselect it

VATCA 2010

Search

Help

Clear search

View my search history

491 results ([download list](#))

Sort by

Relevance

- Relevance
- Popularity
- Date

Click **Help** for examples of search queries

Download a list of search results in a spreadsheet, with URLs of results

Sort results by relevance, popularity, or date

Direct Tax Acts, Finance Act 2021

Taxes Consolidation Act 1997, as amended u

2022-03-31



and Local Pro

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t Finance Acts, relevant Rules, Regulations and Orders, Succession Act 1965; Stamp

Duty Consolidation Act 1999, as updated by subsequent Finance Acts, related Irish and EU legislation and Guidance.

Law of Value-Added Tax, Finance Act 2021 (Volume 2)

Legislation Maria Reade

2022-03-31



European Union VAT Legislation - Consolidated European Directive No. 2006/112/EC, cross referenced to VATCA 2010. Development of Council Directive. Relevant European Council Directives, Regulations and Decisions

Law of Value-Added Tax, Finance Act 2021 (Volume 1)

Irish VAT Legislation - VAT Consolidation Act 2010, cross referenced to Co
VRT. Revenue Tax and Duty Manuals

2022-03-31



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Compare to previous editions

Other Editions and Comparison Tool

Direct Tax Acts, Finance Act 2022

Direct Tax Acts, Finance Act 2021 [compare](#)

Direct Tax Acts, Finance Act 2020 [compare](#)

Direct Tax Acts, Finance Act 2019 [compare](#)

Direct Tax Acts, Finance Act 2018 [compare](#)

Direct Tax Acts, Finance Act 2017 [compare](#)

Direct Tax Acts, Finance Act 2016 [compare](#)

Direct Tax Acts, Finance Act 2015 [compare](#)

Direct Tax Acts, Finance Act 2014 [compare](#)

Direct Tax Acts, Finance (No. 2) Act 2013 [compare](#)

Direct Tax Acts, Finance Act 2013 [compare](#)

Direct Tax Acts, Finance Act 2012 [compare](#)

Direct Tax Acts, Finance (No. 3) Act 2011 [compare](#)

Direct Tax Acts, Finance Act 2010 [compare](#)

Direct Tax Acts, Finance Act 2009 [compare](#)

216A Rent-a-room relief

FA01 s32; FA07 s14; FA08 s11; FA10 s13; FA12 s134(1)(e), s129 and Sch4 Pt2(g); FA14 s9; FA16 s13; FA18 s24(1)

(1) [In this section –

“qualifying residence”, in relation to an individual for a year of assessment, means a residential premises situated in the State which is occupied by the individual as his or her sole or main residence during the year of assessment;

“relevant sums” means all sums arising in respect of the use for the purposes of residential accommodation, of a room or rooms in a qualifying residence and includes sums arising in respect of meals, cleaning, laundry and other similar goods and services which are incidentally supplied in connection with that use;

“residential premises” means a building or part of a building used as a dwelling.

(2) (a) This subsection applies if –

(i) relevant sums, chargeable to income tax under Case IV or Case V of Schedule D, arise to an individual (regardless of whether the relevant sums are chargeable to income tax under Case IV or Case V or under both Case IV and Case V), and

(ii) the amount of the relevant sums does not exceed the individual's limit for the year of assessment.

(b) In ascertaining the amount of relevant sums for the purposes of this subsection no deduction shall be made in respect of expenses or any other matter.

Part 1 Interpretation

Part 2 The Charge to Tax

Part 3 Provisions Relating to The Schedule C Charge and Government and Other Public Securities

Part 4 Principal Provisions Relating to the Schedule D Charge

Part 5 Principal Provisions Relating to The Schedule E Charge

Part 6 Company Distributions, Tax Credit Income and Advance Corporation Tax

Part 7 Income Tax and Corporation Tax

Chapter 1 – Income tax

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188 Age exemption and associated marginal relief

189 Payments in respect of personal injuries

189A Special trusts for permanently incapacitated individuals

189B Exemption in respect of periodic payments for personal

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Access relevant TDMs

Tax and Duty Manual(s)

Part 07-01-32: Rent-A-Room Relief

Access related content

Related Content

Income Tax and Corporation Tax exemptions - Sections 187 - 236