

## Stamp Duty - Non Residential

	From 15/10/2008
€1 - €10,000	0%
€10001 to €20000	1%
€20001 to €30000	2%
€30001 to €40000	3%
€40001 to €70000	4%
€70001 to €80000	5%
> €80001	6%

## Stamp Duty - Residential

	05/11/2007
First €125,000	0%
Next €875,000	7%
Balance	9%
Consideration up to €127,000 is exempt	

## VAT

	From 01/01/2010	From 01/12/2008
Standard Rate	21%	21.5%
Lower Rate	13.5%	13.5%
Flat Rate	5.2%	5.2%

## Corporation Tax Payment

First Instalment	21st of the 11 month during a/c's period	90%
Balance	21st of the 9 month after the a/c's period	10%
<b>Small companies</b> can opt to pay 100% of the prior year as first instalment		
<b>Large Companies</b> - profits > €200k - applies for periods after 14 Oct 2008		
First Instalment	21st of the 6th month during a/c's period	50% of p/y or 45%
Second Instalment	21st of the 11 month during a/c's period	Top up to 90%
Balance	21st of the 9 month after the a/c's period	10%

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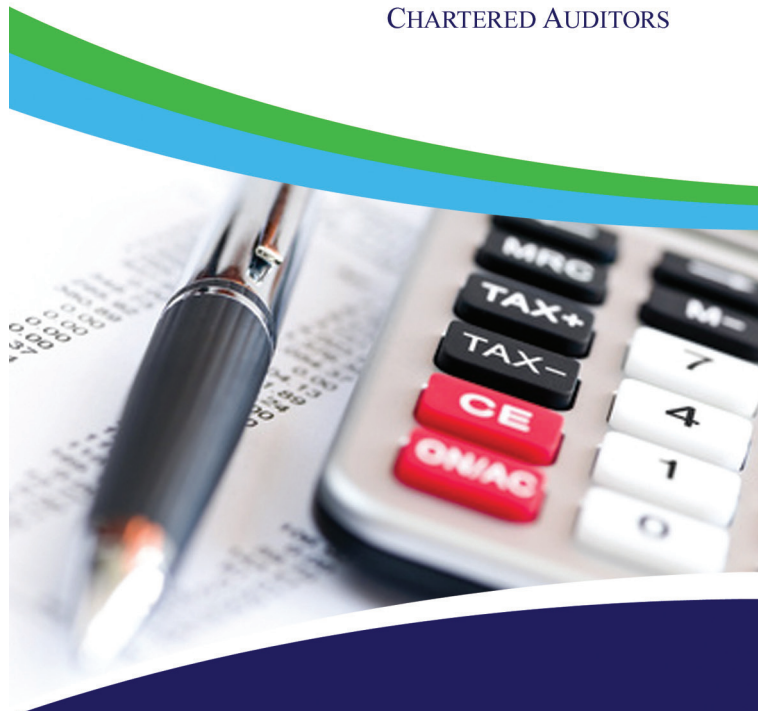
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# M<sup>c</sup>CAMBRIDGE DUFFY

CHARTERED ACCOUNTANTS &  
CHARTERED AUDITORS



## ROI TAX TABLES 2010

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## Personal Income Tax Rates

	2010		2009	
	At 20%	At 41%	At 20%	At 41%
	First €	Balance €	First €	Balance €
Single Person	36400	Balance	36400	Balance
Married Couple (one income)	45400	Balance	45400	Balance
Married Couple (two incomes)*	72800	Balance	72800	Balance
One parent/widowed parent	40400	Balance	40400	Balance

\* = Subject to transferability limit of €45400

## Income Levy

From 01/05/09		01/01/09 - 30/04/09	
%	Income(€)	%	Income(€)
2%	< 75036	1%	< 100100
4%	75037 - 174980	2%	100100 - 250120
6%	> 174980	3%	> 250120

Individuals with aggregate income below €15029 ar not subject to this income levy

## Personal Tax Credits

	2010	2009
	€	€
Single Person	1830	1830
Married Couple	3660	3660
One parent family credit	1830	1830
Employee Credit	1830	1830
Home carer credit	900	900
Rent relief - Single / <55	400	400

## Exemption Limits

	2010	2009
	€	€
> 64 - Single	20000	20000
> 64 - Married	40000	40000

## Self Employed - PRSI Contributions

	2010		2009	
	PRSI	H Levy	PRSI	H Levy
< €75037	3%	4%	3%	3.33%
€75037 - €100100	3%	5%	3%	4%
> €100101	3%	5%	3%	4.167%

- Minimum contribution of €253

- Annual income below €26,000 then exempt from Health levy

## Employee PRSI Contributions

Employee	From 01/01/2010		01/05/09 to 31/12/2009		01/01/09 to 30/04/2009	
	PRSI	H Levy	PRSI	H Levy	PRSI	H Levy
< €52000	n/a	n/a	n/a	n/a	4%	2%
€52001 - €100100	n/a	n/a	n/a	n/a	Nil	2%
> €100100	n/a	n/a	n/a	n/a	Nil	2.50%
< €75037	4%	4%	4%	4%	n/a	n/a
> €75037	0%	5%	0%	5%	n/a	n/a

- Employees earning €352 or less p/w are exempt from PRSI

- First €127 or weekly earnings are disregarded

- Employees earning €500 or less p/w are exempt from Health levy

## Capital Gains Tax

	From 08-Apr-09	15/10/08 to 07/04/09
	Standard Rate	25%
Annual Exemption	€ 1,270	€ 1,270
Withholding Tax Threshold	€500k	€500k
Retirement Relief Threshold	€750k	€750k

80% rate applies to windfall gains as a result of rezoning

## CAT Threshold & Rate

	From 01/01/2010	From 08/04/2009	20/11/2008 to 07/04/2009	01/01/2008 to 19/11/2009
	CAT Rate	25%	25%	22%
Group A	€ 414,799	€ 434,000	€ 542,544	€ 521,208
Group B	€ 41,481	€ 43,400	€ 54,254	€ 52,121
Group C	€ 20,740	€ 21,700	€ 27,127	€ 26,060

## Corporation Tax

	From 2009	2003 - 2008
	Standard Rate	12.50%
Non Trading Rate	25%	25%
Residential Development land	25%	20%
Non Residential Development land	25%	25%
Start Up Company	Exempt	

80% rate applies to windfall gains as a result of rezoning

## Capital Gains Tax Payment

Disposal	Due Date
01/01/2010 - 30/11/2010	15/12/2010
01/12/2010 - 31/12/2010	31/01/2011