



Ms Margaret Falsey
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2
D02 A272

Dáta | Date
10 October 2018

Ár dTag | Our Ref.

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Dear Ms Falsey,

With reference to your letter of 1 October 2018, the following is the position in relation to excess toll payments.

There are eleven toll roads in Ireland, which may be grouped as follows:

EastLink Toll Bridge.

This toll road is owned by Dublin City Council and is located on a local road, i.e. it is not on a national road. Any payments made by road users over and above the required toll amount are, accordingly, matters for Dublin City Council.

TII Toll Roads.

TII operates two toll roads, namely the M50 eFlow, which is a barrier-free toll facility, and the Dublin Tunnel, which has a conventional toll plaza. The M50 eFlow operates without a plaza and, accordingly, the issue of overpaid tolls does not arise. In the case of the Dublin Tunnel, any excess coins collected from the Automated Coin Machines at the Plaza are retained by TII for expenditure on tunnel maintenance and other works. The total excess coin value at the Dublin Tunnel amounted to approximately €35,000 in 2017.

Tolls collected at the TII toll facilities are not subject to VAT.

Public Private Partnership (PPP) Toll Road Concessions.

Eight toll roads are operated by PPP companies that hold the concessions to collect tolls on the national roads concerned. Accounting for excess coins at these toll plazas is, accordingly, a matter for the respective toll operators. It has, however, been confirmed to TII that excess payments received by toll operators are treated as toll income and as such are subject to VAT and, where profits arise, corporation tax.

It might be noted that at all times road users have the option to receive change for excess toll payments at all national road toll plazas, where road users choose the appropriately designated lane. It might also be noted that toll operators have advised that they engage in various corporate social responsibility activities, including supporting charities, sponsorships, work placements and educational development.

I hope that this information is of assistance to you.

Yours sincerely,

Michael Nolan
Chief Executive

Próiseálann BIÉ sonraí pearsanta a sholáthraítear dó i gcomhréir lena Fhógra ar Chosaint Sonraí atá ar fáil ag www.tii.ie.
 TII processes personal data in accordance with its Data Protection Notice available at www.tii.ie.