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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 1 - Interest Charged and Collected by Amount** | | | | | | | | |
|  | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019 YTD** |
| PAYE | €6.13m | €12.74m | €15.28m | €19.29m | €16.54m | €8.01m | €15.27m | €17.26m |
| PRSI | €1.10m | €2.13m | €2.24m | €2.48m | €4.39m | €1.75m | €2.63m | €4.07m |
| VAT | €18.90m | €19.64m | €17.57m | €20.80m | €15.10m | €16.34m | €18.79m | €18.55m |
| INCOME TAX (Self-Employed) | €18.17m | €23.27m | €27.76m | €26.36m | €29.28m | €33.37m | €37.37m | €22.84m |
| CORPORATION TAX | €7.57m | €14.53m | €12.86m | €18.27m | €11.63m | €10.12m | €18.22m | €13.15m |
| CAPITAL GAINS TAX | €5.77m | €12.15m | €5.62m | €7.47m | €5.86m | €4.93m | €6.60m | €8.48m |
| RELEVANT CONTRACTS TAX | €1.47m | €1.45m | €0.80m | €1.25m | €0.52m | €0.27m | €0.40m | €0.22m |
| DIVIDEND WITHOLDING TAX | €0.05m | €0.23m | €0.16m | €0.13m | €0.11m | €0.28m | €0.11m | €0.60m |
| RELEVANT TAX ON SHARE OPTION | €0.02m | €0.18m | €0.23m | €0.27m | €0.74m | €0.78m | €0.32m | €0.50m |
| STAMP DUTY | €2.36m | €3.06m | €2.74m | €2.06m | €3.51m | €2.62m | €1.98m | €1.66m |
| CAPITAL ACQUISITIONS TAX | €1.25m | €2.55m | €2.05m | €1.41m | €3.07m | €2.45m | €2.32m | €2.43m |
| LOCAL PROPERTY TAX |  | €0.00m | €0.01m | €0.01m | €0.04m | €0.08m | €0.14m | €1.04m |
| OTHER | €0.14m | €0.42m | €0.21m | €0.96m | €0.27m | €0.26m | €0.32m | €0.30m |
| **TOTAL** | **€62.93m** | **€92.35m** | **€87.53m** | **€100.76m** | **€91.06m** | **€81.26m** | **€104.47m** | **€91.08m** |

Note: Other includes Professional Services Withholding Tax, Deposit Interest Retention Tax, Life Assurance Exit Tax, Environmental Levy, Betting Duty, Investment Undertaking Tax and Domicile Levy

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 2 - Interest Charged and Collected by Customers**  Note**:**  A taxpayer may be counted in more than one taxhead. | | | | | | | | |
|  | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019 YTD** |
| PAYE | 3,335 | 4,410 | 5,387 | 6,419 | 7,099 | 7,308 | 6,732 | 8,591 |
| PRSI | 302 | 307 | 310 | 347 | 411 | 383 | 272 | 214 |
| VAT | 13,915 | 15,559 | 15,765 | 16,393 | 18,185 | 18,805 | 17,383 | 15,668 |
| INCOME TAX (Self-Employed) | 7,987 | 9,424 | 10,235 | 11,340 | 13,724 | 15,455 | 15,295 | 13,665 |
| CORPORATION TAX | 1,214 | 1,378 | 1,519 | 1,740 | 1,637 | 1,843 | 2,160 | 1,876 |
| CAPITAL GAINS TAX | 1,046 | 956 | 879 | 854 | 983 | 1,095 | 1,263 | 960 |
| RELEVANT CONTRACTS TAX | 822 | 726 | 666 | 899 | 1,306 | 1,322 | 1,352 | 1,255 |
| DIVIDEND WITHOLDING TAX | 54 | 53 | 88 | 65 | 33 | 39 | 27 | 33 |
| RELEVANT TAX ON SHARE OPTION | 15 | 35 | 232 | 127 | 292 | 425 | 278 | 112 |
| STAMP DUTY | 4,642 | 5,414 | 6,357 | 8,258 | 8,636 | 8,594 | 8,556 | 7,398 |
| CAPITAL ACQUISITIONS TAX | 485 | 521 | 492 | 427 | 610 | 715 | 728 | 602 |
| LOCAL PROPERTY TAX |  | 4 | 216 | 303 | 425 | 1,115 | 1,415 | 4,913 |
| OTHER | 67 | 143 | 81 | 83 | 72 | 91 | 53 | 39 |
| TOTAL | **33,884** | **38,930** | **42,227** | **47,255** | **53,413** | **57,190** | **55,514** | **55,326** |

Note: Other includes Professional Services Withholding Tax, Deposit Interest Retention Tax, Life Assurance Exit Tax, Environmental Levy, Betting Duty, Investment Undertaking Tax and Domicile Levy

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 3 - Penalties Charged and Collected by Amount** | | | | | | | | | |
|  | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019 YTD** |
| PAYE | €2.36m | €3.75m | €3.89m | €5.29m | €4.93m | €4.13m | €5.02m | €5.06m |
| PRSI | €0.31m | €0.24m | €0.40m | €0.44m | €0.61m | €0.53m | €0.45m | €1.63m |
| VAT | €4.49m | €5.35m | €6.03m | €5.03m | €4.57m | €5.11m | €8.01m | €5.66m |
| INCOME TAX (Self-Employed) | €4.48m | €4.64m | €8.58m | €4.40m | €5.03m | €4.66m | €5.18m | €3.99m |
| CORPORATION TAX | €1.09m | €4.63m | €7.77m | €2.80m | €2.06m | €2.17m | €2.18m | €0.61m |
| CAPITAL GAINS TAX | €1.23m | €1.30m | €1.40m | €0.46m | €0.75m | €0.52m | €0.93m | €0.57m |
| RELEVANT CONTRACTS TAX | €1.18m | €0.87m | €0.85m | €1.93m | €2.68m | €2.92m | €3.06m | €2.63m |
| DIVIDEND WITHOLDING TAX | €0.00m | €0.01m | €0.01m | €0.03m | €0.01m | €0.01m | €0.01m | €0.01m |
| RELEVANT TAX ON SHARE OPTION | €0.00m | €0.00m | €0.00m | €0.00m | €0.03m | €0.03m | €0.05m | €0.00m |
| STAMP DUTY | €1.90m | €1.67m | €1.34m | €1.32m | €1.27m | €1.57m | €1.46m | €1.28m |
| CAPITAL ACQUISITIONS TAX | €0.20m | €0.48m | €0.24m | €0.22m | €0.56m | €0.73m | €0.30m | €0.27m |
| LOCAL PROPERTY TAX |  | €0.00m | €0.00m | €0.00m | €0.00m | €0.00m | €0.00m | €0.00m |
| OTHER | €0.09m | €0.04m | €0.03m | €0.02m | €0.05m | €0.09m | €0.02m | €0.02m |
| **TOTAL** | **€17.33m** | **€23.00m** | **€30.53m** | **€21.93m** | **€22.55m** | **€22.47m** | **€26.67m** | **€21.73m** |

Note: Other includes Professional Services Withholding Tax, Deposit Interest Retention Tax, Life Assurance Exit Tax, Environmental Levy, Betting Duty, Investment Undertaking Tax and Domicile Levy

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Table 4 - Penalties Charged and Collected by Customers**  Note**:**  A taxpayer may be counted in more than one taxhead. | | | | | | | | | |
|  | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019 YTD** |
| PAYE | 584 | 965 | 1,252 | 1,295 | 1,154 | 1,221 | 1,442 | 739 |
| PRSI | 132 | 118 | 97 | 113 | 100 | 101 | 82 | 55 |
| VAT | 1,431 | 1,754 | 1,635 | 1,520 | 1,763 | 1,759 | 1,617 | 1,324 |
| INCOME TAX (Self-Employed) | 1,422 | 1,863 | 1,706 | 1,730 | 1,772 | 1,998 | 2,916 | 1,405 |
| CORPORATION TAX | 297 | 401 | 450 | 459 | 428 | 473 | 568 | 432 |
| CAPITAL GAINS TAX | 397 | 350 | 323 | 257 | 264 | 300 | 392 | 246 |
| RELEVANT CONTRACTS TAX | 211 | 167 | 146 | 284 | 557 | 483 | 518 | 504 |
| DIVIDEND WITHOLDING TAX | 3 | 3 | 3 | 7 | 3 | 5 | 4 | 4 |
| RELEVANT TAX ON SHARE OPTION | 0 | 0 | 0 | 0 | 13 | 26 | 18 | 4 |
| STAMP DUTY | 4,469 | 5,178 | 6,079 | 7,861 | 8,255 | 8,280 | 8,207 | 6,968 |
| CAPITAL ACQUISITIONS TAX | 62 | 102 | 103 | 79 | 152 | 164 | 134 | 119 |
| LOCAL PROPERTY TAX |  | 2 | 11 | 1 | 22 | 5 | 6 | 17 |
| OTHER | 17 | 9 | 9 | 12 | 5 | 9 | 8 | 5 |
| TOTAL | **9,025** | **10,912** | **11,814** | **13,618** | **14,488** | **14,824** | **15,912** | **11,822** |

Note: Other includes Professional Services Withholding Tax, Deposit Interest Retention Tax, Life Assurance Exit Tax, Environmental Levy, Betting Duty, Investment Undertaking Tax and Domicile Levy

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| **Table 5 - Corporate & Personal Insolvency** | | | | | | | | |
| **Insolvency Actions** | **2012** | **2013** | **2014** | **2015** | **2016** | **2017** | **2018** | **2019 YTD** |
| Creditors Voluntary Liquidations | 1,249 | 974 | 997 | 725 | 584 | 593 | 555 | 345 |
| Members Voluntary Liquidations | 903 | 853 | 913 | 1,037 | 1150 | 1,041 | 1,096 | 1,021 |
| Court Liquidations: | 108 | 76 | 83 | 52 | 54 | 66 | 50 | 40 |
| *Of which Revenue Petitioned* | *44* | *33* | *37* | *24* | *30* | *34* | *29* | *19* |
| Total Liquidations | 2,260 | 1,903 | 1,993 | 1,814 | 1,788 | 1,700 | 1,701 | 1,406 |
| Declared Bankrupt (Individuals) | 107 | 142 | 555 | 542 | 542 | 419 | 409 | 165 |
| *Of which Revenue Petitioned* | *4* | *6* | *8* | *11* | *8* | *22* | *6* | *5* |
| Receiverships | 666 | 587 | 513 | 260 | 357 | 229 | 85 | 77 |
| Examinerships | 41 | 47 | 38 | 31 | 22 | 26 | 33 | 25 |
| Personal Insolvency Consent Applications | N/A | 3 | 132 | 222 | 374 | 423 | 438 | 457 |
|  |  |  |  |  |  |  |  |  |