

Group	Relief Type	Note	Refer to
Value Added Tax	Disabled Vans Passengers	A remission or repayment of Value Added Tax and Vehicle Registration Tax may be claimed by a driver, a passenger, a family member residing with or responsible for the transportation of a passenger who has a primary medical certificate (PMC) whose purpose is to provide services to persons with disabilities. The vehicle must be specially constructed or adapted to carry the PMC holder. At any given time only one vehicle can qualify for the scheme per driver or passenger.	https://www.revenue.ie/en/vrt/guide-to-vrt/reliefs-and-exemptions/scheme-for-persons-with-disabilities.aspx
Value Added Tax	Disabled Vans Drivers	A remission or repayment of Value Added Tax and Vehicle Registration Tax may be claimed by a driver, a passenger, a family member residing with or responsible for the transportation of a passenger who has a primary medical certificate (PMC) whose purpose is to provide services to persons with disabilities. The vehicle must be specially constructed or adapted to carry the PMC holder. At any given time only one vehicle can qualify for the scheme per driver or passenger.	https://www.revenue.ie/en/vrt/guide-to-vrt/reliefs-and-exemptions/scheme-for-persons-with-disabilities.aspx
Value Added Tax	Disabled Equipment	The relief may apply where other persons purchase such goods for the sole ownership, possession, and the exclusive use of a named person or persons with disabilities.	www.revenue.ie
Stamp Duty	Transfers Between Spouses/Civil Partners	You do not pay Stamp Duty on an instrument (written document) that transfers property between you and your spouse. You can claim this relief even if you and your spouse are separated.	https://www.revenue.ie/en/property/stamp-duty/exemptions-and-reliefs/transfers-between-spouses-and-between-civil-partners.aspx
Stamp Duty	Property Transfer Between Spouses/Civil partners on Foot of Court Orders	If you are separated or divorced, a court may order property to be transferred between you and your ex-partner. You will not have to pay Capital Acquisitions Tax (CAT) on these court ordered property transfers.	https://www.revenue.ie/en/property/stamp-duty/exemptions-and-reliefs/transfers-between-former-spouses-and-former-civil-partners.aspx
Savings	Savings Related Share Option Schemes	There are two types of Revenue approved employee share schemes: Approved Profit-Sharing Schemes (APSS), Save As You Earn (SAYE) schemes. If your employer operates an APSS they may allocate tax-free shares to you, provided you meet certain conditions. Your employer can only allocate up to €12,700 in tax-free shares to you annually.	https://www.revenue.ie/en/employing-people/shares-for-employees/apss-and-esot.aspx

Savings	Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	Exemption of interest on savings certificates	https://www.statesavings.ie/media/pdf/saving-cert-specific-conditions.pdf
Savings	Approved Share Option Schemes	If your employer operates an APSS they may allocate tax-free shares to you, provided you meet certain conditions. Your employer can only allocate up to €12,700 in tax-free shares to you annually.	https://www.revenue.ie/en/additional-incomes/employment-related-shares/revenue-approved-share-schemes/index.aspx
Savings	Approved Save as You Earn Schemes (SAYE)	Employees will save with a qualifying institution under a SAYE contractual savings scheme , for a period of three, five or seven years. The employer will deduct the savings amount from the employees' net salary, and place the savings on deposit with an approved bank or savings institution.	https://www.revenue.ie/en/additional-incomes/employment-related-shares/revenue-approved-share-schemes/save-as-you-earn.aspx
Property	Relief for expenditure on significant buildings and gardens	An approved building, garden, or object is one which is of a substantial scientific, historical and architectural interest.	https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/land-and-property/expenditure-on-approved-buildings-and-gardens/index.aspx
Property	Renter Tax Credit	The new Rent Tax Credit is available for the tax years 2022 to 2025. The Rent Tax Credit reduces the amount of Income Tax that you are due to pay for a tax year. To benefit from the Rent Tax Credit, you must have an Income Tax liability to offset against it.	https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/rent-credit/index.aspx
Property	LPT Exemptions	Certain properties are exempt from Local Property Tax (LPT) if they meet the qualifying conditions.	https://www.revenue.ie/en/property/local-property-tax/lpt-exemptions/index.aspx
Property	LPT Deferrals	In certain circumstances you can defer or partially defer the payment of your Local Property Tax (LPT).	https://www.revenue.ie/en/property/local-property-tax/deferral-of-payment/index.aspx
Property	Home Renovation Incentive Scheme	The Home Renovation Incentive (HRI) is a relief from Income Tax (IT) for homeowners, landlords and local authority tenants.	https://www.revenue.ie/en/property/home-renovation-incentive/hri-for-homeowners-and-landlords/index.aspx

Property	Help to Buy Scheme	The incentive will give you a refund of Income Tax and Deposit Interest	https://www.revenue.ie/en/property/help-to-buy-incentive/index.aspx
Pensions	Tax Relief on "tax free" lump sums	Further information available at Revenue.ie	https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/lump-sum-payments/index.aspx
Pensions	Retirement Relief for certain Sports Persons	Qualifying sportspersons will be entitled to a deduction from total income for up to any 10 of the years of assessment claimed	https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/income-and-employment/sports-person-relief/index.aspx
Pensions	Retirement Annuity Premiums	You may claim tax relief for premiums that you pay to a Retirement Annuity Contract (RAC). Your RAC must be approved by Revenue for tax purposes.	https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/pensions-and-retirement/retirement-annuities.aspx
Pensions	Personal Retirement Savings Accounts	You can get Income Tax (IT) relief against earnings from your employment for your pension contributions (including Additional Voluntary Contributions (AVCs))	https://www.revenue.ie/en/employing-people/what-constitutes-pay/employees-pension-payments/personal-retirement-savings-account-prsa.aspx
Pensions	Pension Contribution (Retirement Annuity and PRSA)	You can get Income Tax (IT) relief against earnings from your employment for your pension contributions (including Additional Voluntary Contributions (AVCs))	https://www.revenue.ie/en/jobs-and-pensions/pensions/tax-relief-for-pension-contributions.aspx
Pensions	Exemption of Investment Income and Gains of Approved Superannuation Funds	Exempts from capital gains tax gains from the disposal of investments held as part of an approved superannuation fund , the assets of a Personal Retirement Savings Account (PRSA) or investments	www.revenue.ie
Pensions	Employees' Contributions To Approved Superannuation Schemes	Ordinary annual contributions paid by an employer to an exempt approved scheme are allowed as a deduction for tax purposes.	https://www.revenue.ie/en/jobs-and-pensions/pensions/tax-relief-for-pension-contributions.aspx

Income Tax	e-Worker relief	In order for an employee to qualify as an e-worker, for the purposes of claiming income tax relief for expenses incurred in working from home, the following conditions must be met. There must be a formal agreement in place between the employer and the employee under which the employee is required to work from home; An employee must be required to perform substantive duties of the employment at home; and An employee must be required to work for substantial periods at home	www.revenue.ie
Income Tax	Widowed Person or Surviving Civil Partner Credit	May claim a proportion of other credits up to date of death. Check Revenue.ie for further details	www.revenue.ie
Income Tax	Split Year Relief	You can claim 'split-year treatment' in the year of departure. This means that you continue to be treated as resident up to the date of departure. All your employment income up to that date is taxed in the normal way. Your employment income from the date of departure is ignored for Irish tax purposes.	www.revenue.ie
Income Tax	Special Assignee Relief Programme (SARP)	SARP provides Income Tax (IT) relief for certain people who are assigned to work in Ireland from abroad.	www.revenue.ie
Income Tax	Single Person's Credit	You are due a Personal Tax Credit if you are resident in Ireland	www.revenue.ie
Income Tax	Revenue Job Assist allowance	Revenue Job Assist was available to help people who were unemployed for 12 months or more to take up a job.	www.revenue.ie
Income Tax	Relief for New Shares Purchased by Employee	An employer needs Revenue approval to set up an approved scheme. Any shares awarded or options granted under these approved schemes are exempt from Income Tax	www.revenue.ie
Income Tax	Married or a Civil Partners Person's Credit	Both spouses or civil partners get tax credits and the same standard rate cut-off point	www.revenue.ie
Income Tax	Foreign Earnings Deduction (FED)	If you are resident in Ireland for tax purposes, but spend some time working abroad, you may be able to claim FED. There are certain conditions that you must meet in order to qualify.	www.revenue.ie
Income Tax	Fisher Tax Credit	The Fisher Tax Credit may be claimed by Irish residents assessable to income tax under Schedule D or Schedule E, (i.e. an employee or self-employed).	www.revenue.ie
Income Tax	Exemption of Statutory Redundancy Payments	Lump sum payments on a redundancy or retirement qualify for special tax treatment - they may be exempt from tax or may qualify for some relief from tax.	www.revenue.ie

Income Tax	Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland	Government securities and securities issued by certain local authorities and statutory bodies are exempt from either gift or inheritance tax if they are taken by a beneficiary who is neither domiciled nor ordinarily resident in the state (further details available on Revenue)	www.revenue.ie
Income Tax	Exemption of employers' contributions from employee BIK	Revenue (revenue.ie) provides further clarification on this.	www.revenue.ie
Income Tax	Exemption of Certain Earnings of Writers, Composers and Artists	Revenue (revenue.ie) provides further clarification on this.	www.revenue.ie
Income Tax	Exemption for Veterans of the War of Independence, their Widows or Dependents	Exemption from income tax is granted in respect of any pension, allowances, benefits or gratuities in so far as it related to relevant military service of a veteran of the War of Independence which is paid under the relevant legislation. The exemptions cover payments to veterans, their widows and dependants. Any such pension, allowance, benefit or gratuity is ignored in computing the recipient's total income for the purposes of the Income Tax Acts.	www.revenue.ie
Income Tax	Exempt Income Rent-a-Room	If you rent a room in your house , the income you receive from tenants may be exempt for tax if you meet certain criteria. Only individuals can claim this relief, companies and partnerships cannot avail of Rent-a-Room relief.	www.revenue.ie
Income Tax	Employment and Investment Incentive (EII)	EII is a tax relief which aims to encourage individuals to provide equity based finance to trading companies.	www.revenue.ie
Income Tax	Employee (PAYE) Credit	If you are in employment , tax on your income is deducted by your employer on behalf of the Revenue Commissioners. This system of deduction is known as the Pay As You Earn (PAYE) system. All PAYE taxpayers are entitled to a tax credit known as the Employee Tax Credit	www.revenue.ie
Income Tax	Earned Income Credit	The Earned Income Credit is allowed in respect of the pay that you earn. It is a separate credit to the Employee Tax Credit in that it can also be claimed by people who are self-employed.	www.revenue.ie
Income Tax	Dispositions (Including Maintenance Payments made to Separated Spouses)	A maintenance payment for the benefit of a separated spouse is taxable for the receiving spouse. The paying spouse does not pay tax on it; it may be deducted from their taxable income.	www.revenue.ie

Income Tax	Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	If you have certain visual impairments you can claim the Blind Person's Tax Credit . If you have a guide dog , you can apply for the Guide Dog Allowance . In addition, refunds are available for Value Added Tax that is paid on certain aids and appliances.	www.revenue.ie
Income Tax	Approved Profit Sharing Schemes	A Revenue Approved Profit Sharing Scheme provides a mechanism whereby a company may appropriate shares to its employees and the employee is, subject to certain conditions, exempt from the income tax charge on the share appropriation.	www.revenue.ie
Income Tax	Allowance for seafarers	You are entitled to an allowance of €6,350, which is available at your highest rate of tax and is set against your seafarer income. You cannot use the allowance against any other income	www.revenue.ie
Income Tax	Age Exemption with child addition	If you are not married or in a civil partnership, you are exempt from income tax where your total income is less than the exemption limit or you are 65 or older. And where there are dependent children, your exemption limits are increased by €575 per child for your first two children and €830 per child for each additional child.	www.revenue.ie
Income Tax	Age Credit	You can claim the Age Tax Credit if you or your spouse or civil partner is over 65 years old.	www.revenue.ie
Income Tax	Additional Personal Credit for Lone Parent	The Single Person Child Carer Credit (SPCCC) is a tax credit for people who are caring for children on their own. It came into effect on 1 January 2014. It replaced the One-Parent Family Tax Credit.	www.revenue.ie
Income Tax	Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	You can claim the widowed person or surviving civil partner tax credit in the years following your spouse's or civil partner's death If you have qualifying children you may also claim the additional Widowed Parent Tax Credit . You can claim this credit for five years after the year of death .	www.revenue.ie
Health	Medical Insurance Relief	If you pay medical insurance directly to an approved insurer, tax relief is available.	www.revenue.ie
Health	Health Expenses (Nursing Homes Only)	Where the expenditure incurred relates to nursing home costs relief will only be allowed where the nursing home provides access to 24-hour nursing care on-site. Relief in respect of qualifying nursing home expenditure is allowed at an individual's marginal rate of tax	www.revenue.ie
Health	Health Expenses	You can claim health expenses relief on the amount you pay yourself.	www.revenue.ie

Health	Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	You can claim relief for contributions to Permanent Health Benefit Schemes	www.revenue.ie
Gift & Inheritance	Small Gifts Exemption	You may receive a gift up to the value of €3,000 from any person in any calendar year without having to pay Capital Acquisitions Tax (CAT). This means that you may take a gift from several people in the same calendar year and the first €3,000 from each disponent is exempt from CAT.	www.revenue.ie
Gift & Inheritance	Favourite Nephew Relief	You may qualify for Favourite Nephew or Niece relief if you receive a gift or inheritance of business assets. The relief allows the use of the Group A threshold. This is subject to conditions.	www.revenue.ie
Gift & Inheritance	Dwelling House Exemption	An inheritance or a gift to a dependent relative of a dwelling house is exempt from Capital Acquisitions Tax (CAT) where certain conditions are satisfied.	www.revenue.ie
Education	Approved Training Courses/Third Level Education Fees	You can claim tax relief on fees (including the student contribution) that you have paid for third level education courses.	www.revenue.ie
Child Care	Single Person Child Carer Tax Credit	Only one parent or guardian of a child can claim the SPCCC in a tax year.	www.revenue.ie
Child Care	Incapacitated Child Tax Credit	The Incapacitated Child Tax Credit is available to the parent or guardian of a child: who is permanently incapacitated, either physically or mentally, and, where there is a reasonable expectation that the child will be unable to maintain themselves when over 18	www.revenue.ie
Child Care	Exemption From Tax of Certain Social Welfare Payments: Maternity allowance	Revenue (revenue.ie) provides further clarification on this.	www.revenue.ie
Child Care	Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	Revenue (revenue.ie) provides further clarification on this.	www.revenue.ie
Child Care	Exemption From Tax of Certain Social Welfare Payments: Child benefit	Revenue (revenue.ie) provides further clarification on this.	www.revenue.ie
Child Care	Exempt Income Foster Care Payments	Under the new section, certain payments made on behalf of the Child and Family Agency to carers, foster parents , relatives and young persons who are transitioning from care are exempt from income tax.	www.revenue.ie
Carer	Homecarer Credit	You can claim the Home Carer Tax Credit if you are married or in a civil partnership, and you care for one or more dependent	www.revenue.ie

Carer	Employing a Carer	You may claim tax relief on the cost of employing a carer to take care of yourself, family member or relative	www.revenue.ie
Carer	Dependent Relative Credit	You may claim this credit if you maintain a relative at your own expense	www.revenue.ie
Agriculture	Young Trained Farmer	Relief from stamp duty on the transfer of an interest in agricultural land to certain farmers who are under 35 years of age and who hold a relevant agricultural qualification (known as young trained farmers)	www.revenue.ie