IT 1

Tax Credits, Reliefs and Rates for the Tax Years 2015 and 2016

ver 16.01

RPC007003_EN_WB_L_1

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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- Home Renovation Incentive (HRI)
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- MyEnquiries

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Tax Credits, Reliefs and Rates for the income tax years 2015 and 2016

Personal Tax Credits

Personal Circumstances	2015 (€)	2016 (€)
Single Person	1,650	1,650
Married Person or Civil Partner	3,300	3,300
Widowed Person or Surviving Civil Partner		
- Qualifying for Single Person Child Carer Credit	1,650	1,650
- Without qualifying children	2,190	2,190
- In year of bereavement	3,300	3,300
Single Person Child Carer Credit	1,650	1,650
Widowed Person or Surviving Civil Partner Tax Credit (with qualifying child)		
Bereaved in 2015	---	3,600
Bereaved in 2014	3,600	3,150
Bereaved in 2013	3,150	2,700
Bereaved in 2012	2,700	2,250
Bereaved in 2011	2,250	1,800
Bereaved in 2010	1,800	---
Home Carer Tax Credit (max.)	810	1,000
PAYE Employee Tax Credit	1,650	1,650
Earned Income Tax Credit (max.)	---	550
Age Tax Credit		
- Single, Widowed or Surviving Civil Partner	245	245
- Married or in a Civil Partnership	490	490
Incapacitated Child Tax Credit	3,300	3,300
Dependent Relative Tax Credit (see Note 1)	70	70
Blind Person's Tax Credit		
Single Person*	1,650	1,650
Married or in a Civil Partnership		
- *One Spouse or Civil Partner Blind	1,650	1,650
- *Both Spouses or Civil Partners Blind	3,300	3,300
Incapacitated Person		
- Relief for Employing a Carer ** (max.)	75,000	75,000

*Relief in respect of the cost of maintaining a guide dog (max. €825) is claimed under the heading of Health Expenses.

**Relief for Employing a Carer is allowable at the individual's highest rate of tax, that is 20% or 40%.

Note 1: In the case of Dependent Relative Tax Credit, if the relative's income exceeds the relevant limit of €13,904 in 2015 and €14,060 in 2016, no tax credit is due.

Exemption Limits

Personal Circumstances	2015 (€)	2016 (€)
Single, Widowed or a Surviving Civil Partner 65 years of age or over	18,000	18,000
Married or in a Civil Partnership 65 years of age or over	36,000	36,000
Single, Widowed, a Surviving Civil Partner, Married or in a Civil Partnership 65 years of age or over - Additional for 1st and 2nd qualifying child	575	575
Single, Widowed, a Surviving Civil Partner, Married or in a Civil Partnership 65 years of age or over - Additional for each subsequent child	830	830
Marginal Relief Tax Rate*	40%*	40%*

*The Marginal Relief Tax Rate only applies to persons aged 65 years or over.

Tax Rates and Tax Bands

Personal Circumstances	2015 (€)	2016 (€)
Single, Widowed or a Surviving Civil Partner without qualifying children	33,800 @ 20% Balance @ 40%	33,800 @ 20% Balance @ 40%
Single, Widowed or a Surviving Civil Partner qualifying for Single Person Child Carer credit	37,800 @ 20% Balance @ 40%	37,800 @ 20% Balance @ 40%
Married or in a Civil Partnership (one Spouse or Civil Partner with income)	42,800 @ 20% Balance @ 40%	42,800 @ 20% Balance @ 40%
Married or in a Civil Partnership (both Spouses or Civil Partners with income)	42,800 @ 20% (with an increase of 24,800 max) Balance @ 40%	42,800 @ 20% (with an increase of 24,800 max) Balance @ 40%

Note: The increase in the standard rate tax band is restricted to the lower of €24,800, or the amount of the income of the Spouse or Civil Partner with the lower income. The increase is not transferable between Spouses or Civil Partners.

Universal Social Charge (USC)

USC is a tax payable on gross income, including notional pay, after any relief for certain capital allowances, but before pension contributions.

USC Standard Rates and Thresholds			
2015	**Rate**	**2016**	**Rate**
Income up to €12,012.00	1.5%	Income up to €12,012.00	1%
Income from €12,012.01 to €17,576.00	3.5%	Income from €12,012.01 to €18,668.00	3%
Income from €17,576.01 to €70,044.00	7%	Income from €18,668.01 to €70,044.00	5.5%
Income above €70,044.00	8%	Income above €70,044.00	8%

USC Reduced Rates and Thresholds			
Individuals aged 70 years or over whose total income for the year is €60,000 or less. Individuals (aged under 70) who hold a full medical card whose total income for the year is €60,000 or less.			
2015	**Rate**	**2016**	**Rate**
Income up to €12,012.00	1.5%	Income up to €12,012.00	1%
Income above €12,012.00	3.5%	Income above €12,012.00	3%

USC Exempt Categories	
2015	**2016**
Where an individual's income does not exceed €12,012.00	Where an individual's income does not exceed €13,000.00
All Department of Social Protection payments and payments similar in nature to such payments paid by other Government bodies	All Department of Social Protection payments and payments similar in nature to such payments paid by other Government bodies
Income already subject to DIRT	Income already subject to DIRT

Notes:

Note 1: 'Total' income for USC purposes does not include payments from the Department of Social Protection.

Note 2: A 'GP' only card is not considered a full medical card for USC purposes.

There is a surcharge of 3% on individuals who have non-PAYE income that exceeds €100,000 in a year, regardless of age.

For more information see **USC - FAQs** on **www.revenue.ie**.

Childcare Services Relief

Childcare Services Relief is granted on income arising from the provision of certain childcare services. When the gross annual income from the provision of childcare services does not exceed €15,000, the income is exempt from tax. The childcare service must be provided in the carer's home, not the children's home and no more than three children may be cared for at any time. This income must be declared on your annual tax return in order to qualify for the tax relief.

Further information on this relief is available on **www.revenue.ie**.

Deposit Interest Retention Tax (DIRT)

From 1 January 2014, the DIRT rate will be 41% in respect of interest paid on all deposit accounts.

The rate of exit tax that applies to life assurance policies and investment funds will also be 41%.

DIRT Relief for First Time Buyer

Relief from DIRT on interest paid by a first time buyer on savings, used to purchase a house or an apartment, is allowable from 15 October 2014. The relief due is capped at 20% of the purchase price and will cease on 31 December 2017. Savings held over a four-year period prior to the purchase will qualify for this relief.

A first time buyer is an individual who, at the time of purchase, has not either individually or jointly purchased or built on their own behalf a house or apartment.

Further information is available on **www.revenue.ie**, see **DIRT** - First Time Buyers Relief (FAQ's).

Earned Income Tax Credit/PAYE Employee Tax Credit

Earned Income Tax Credit

From 1 January 2016, the Earned Income tax credit can be claimed by self-employed individuals and proprietary directors who are ineligible for the PAYE Employee tax credit. This tax credit is calculated at 20% of an individual's earned income (excluding earned income that is taken into account for the PAYE Employee tax credit).

The maximum relief for 2016 is €550. This is calculated as follows - €2,750 @ 20% = €550. Where an individual's earned income is below €2,750, the tax credit is restricted to 20% of the income. For example, total earned income €2,000 @ 20% = €400 (max.).

For further information, visit **www.revenue.ie**.

PAYE Employee Tax Credit

The PAYE Employee tax credit is available to an individual in receipt of an income which is taxable under the PAYE system, for example wages, salary, occupational pensions, Department of Social Protection pensions, etc. The maximum amount of the tax credit is €1,650. This is calculated as follows - €8,250 @ 20% = €1,650. Where an individual's income is less than €8,250, the tax credit is restricted to 20% of the income. For example, total income €7,000 @ 20% = €1,400 (max.).

For further information, visit **www.revenue.ie**.

Note: Where an individual has income that qualifies for both the Earned Income tax credit and the PAYE Employee tax credit, the combined tax credits cannot exceed €1,650.

Health Expenses Relief

You may claim tax relief, at the standard rate of tax, (with the exception of nursing home expenses for which tax relief is available at your highest rate of tax) for certain health expenses incurred by you, on your own behalf or on behalf of another person. Most health expenses, with some exceptions, for example routine dental and ophthalmic care, qualify for relief. You cannot claim relief for any expenditure which has been or will be reimbursed, for example by VHI, Aviva Health, etc. or where a compensation payment is or will be made.

If you pay income tax under the PAYE system the **quickest** and **easiest** way to claim a refund on any health expenses is online, either by completing the eForm 12, (that is the electronic version of the paper Form 12) or through **PAYE Anytime**. To access our online facilities you must be registered for my**Account**. Visit my**Account** on **www.revenue.ie** for registration details.

If you pay income tax under the self-assessment system, the tax relief is claimed by completing the 'Health Expenses' section on your annual tax return.

Please see the items of expense eligible for tax relief in our information **Leaflet IT6** - Health or Medical Expenses Relief which is available to view or download from **www.revenue.ie**.

Home Carer Tax Credit

A tax credit at the standard rate of tax (20%) is available for Married Couples or Civil Partners where:

- One Spouse or Civil Partner (the 'home carer') works in the home caring for one or more dependent persons (who usually live with the couple for the year). A dependent person being:
    - a child for whom they receive child benefit from the Department of Social Protection,
    - a person aged 65 or over, or
    - a person who is permanently incapacitated by reason of mental or physical infirmity.
- The home carer's income is not in excess of €7,200 (€5,080 in 2015). A reduced tax credit applies where the income is between €5,080 - €6,700 (in 2015) or between €7,200 - €9,200 (in 2016).
- The tax credit is not available to Married Couples or Civil Partners who:
    - are taxed as single persons, or
    - have combined incomes over €42,800 and claim the increased standard rate tax band for dual income couples.

For more information and details on how to claim this tax credit refer to **Leaflet IT66** - Home Carer's Tax Credit on **www.revenue.ie**.

Home Renovation Incentive

The Home Renovation Incentive (HRI) provides a tax credit for property owners (owner-occupiers and landlords) for qualifying expenditure incurred on repair, renovation or improvement work carried out on a property.

Originally, the HRI was introduced for works carried out by a homeowner on his or her principal private residence. From 15 October 2014, the HRI was extended to include rental properties whose owners (landlords) are liable to income tax.

Homeowners are entitled to claim the tax credit from 2015 and landlords from 2016. In general, the HRI tax credit is payable over two years, starting the year after the work is carried out and paid for.

Qualifying conditions:

- Qualifying works must be carried out by homeowners (owner-occupiers) on or after 25 October 2013 and on or before 31 December 2016. Payments made by homeowners (owner-occupiers) for qualifying works carried out between 25 October 2013 and 31 December 2013 will be treated for tax credit purposes as if they were paid during 2014;
- Qualifying works must be carried out by landlords on or after 15 October 2014 and on or before 31 December 2016. Payments made by landlords for qualifying works on rented properties carried out between 15 October 2014 and 31 December 2014 will be treated for tax credit purpose as if they were paid during 2015;

- If planning permission is required and is in place by 31 December 2016, then payments made in respect of qualifying work carried out between 1 January 2017 and 31 March 2017 will qualify under the incentive;
- Qualifying works must cost a minimum of €5,000 (including VAT at 13.5%). The €5,000 can be made up of a number of payments to different qualifying contractors;
- There is no upper limit on the cost of the works but the maximum amount on which relief can be claimed is €30,000 (before VAT);
- The tax credit will be 13.5% of the cost of the works (before VAT), subject to the minimum and maximum amounts. It will be included on your Tax Credit Certificate or your Income Tax Notice of Assessment acknowledgment letter and will be given over a two year period following the year in which payment is made for the qualifying work;
- Homeowners and landlords must be LPT and Household Charge compliant in order to qualify while building contractors must be VAT registered and tax compliant in order to carry out works;
- Your rental property must be or will be within 6 months of the completion of the works, occupied by a tenant and registered with the **Private Residential Tenancies Board**.

Further information on this incentive is available on **www.revenue.ie**.

Medical Insurance Premiums

Tax Relief at Source (TRS)

The amount of tax relief due in respect of medical insurance policies entered into or renewed on or after 16 October 2013, is restricted to:

- the premium paid up to a maximum of €1,000 per adult covered by a policy
- the premium paid up to a maximum of €500 per child covered by a policy.

Tax relief is allowed on this restricted amount at the standard rate of 20%.

Employees whose medical insurance premiums are paid on their behalf by their employer, as a Benefit-in-Kind, will not have been allowed tax relief at source. To claim the relief due contact your Revenue office or complete an annual tax return.

For more information see **Leaflet IT5** - Medical Insurance Relief on **www.revenue.ie**.

PRSI

PRSI queries should be directed to the Department of Social Protection, Information Service at 1890 662 244 or 1890 690 690 if self-employed. Further information and PRSI contribution rates are available on **www.welfare.ie**.

Rent-a-Room Relief

Where an individual lets a room (or rooms) in their sole or main residence as residential accommodation, the income may be exempt from income tax where the total amount of the gross rents and any sums for meals or other services supplied in connection with the letting is below €12,000. However, the rental income received must be declared on your annual tax return in order to qualify for the exemption.

The exemption does not affect any entitlement to mortgage interest relief or to Capital Gains Tax exemption on the disposal of the residence.

The exemption is not due where the payments are to a parent from their child. Neither is it due where the payments are to an individual who is an office holder or an employee of the person making the payments or, of a person who is connected with the person making the payments or to a person connected with the office holder or employee.

For more information see **Leaflet IT70** - A Revenue Guide to Rental Income on **www.revenue.ie**.

Rent Relief for Private Rented Accommodation

Relief is due at the standard rate of tax (20%) in the tax years 2015 and 2016 subject to the following upper limits:

Personal Circumstances	2015 (€)	2016 (€)
Single, aged under 55 (max.)	600	400
Single, aged 55 and over (max.)	1,200	800
Widowed, a Surviving Civil Partner, Married or in a Civil Partnership, aged under 55 (max.)	1,600	800
Widowed, a Surviving Civil Partner, Married or in a Civil Partnership, aged 55 and over (max.)	2,400	1,600

Note: Rent Relief only applies to individuals who were renting a property on 7 December 2010. No credit is due to individuals who began renting after 7 December 2010.

Relief can be claimed by completing **Form Rent 1** - Claim for Rent Relief on Private Rented Accommodation. This form can be downloaded from **www.revenue.ie**.

Revenue Approved Permanent Health Benefit Schemes

Where an employer deducts the contributions from gross pay the tax relief is given at source. Therefore no further action is necessary to claim relief. Where an employer does not deduct the contributions from gross pay, contact your Revenue office or complete an annual tax return.

For more information see **www.revenue.ie**.

Revenue Job Assist

Up to and including 2013, additional tax relief at the individual's highest rate of tax was available for people who were unemployed for one year or more and who took up a qualifying job.

This scheme has ended for any employments that commenced on or after 1 July 2013. However, tax relief under the scheme will continue to be available for successful claims processed for employments that commenced on or before 30 June 2013, until the end of their natural lifecycle.

For more information see **Leaflet IT58** - Job Assist Information for Employees on **www.revenue.ie**.

Single Person Child Carer Credit

To qualify for this tax credit the primary claimant must be a single parent who has a qualifying child residing with him or her, or a person who has custody of and maintains a qualifying child who is living with him or her for the whole or greater part of the year of assessment (that is more than six months).

If the child was born during the year, the child must reside with the claimant for the greater part of the year from birth.

A primary claimant must be someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

A child can only be the subject of one claim, and a claimant can only make a claim for one child for a year of assessment irrespective of the number of children that reside with them. The credit will be granted for a child up to the age of 18 years or, if over 18 years, where they are receiving full-time instruction.

The credit can also be claimed in the case of a permanently incapacitated child where the incapacity occurred before age 21, or if older, while the child was in full-time instruction.

Note: Full-time instruction does not include post graduate and doctorate programmes where the student is primarily involved in self-managed research and learning.

In all cases where the qualifying child is aged 18 and over, a yearly claim **must** be made.

The relevant claim **Form SPCC1**, available on **www.revenue.ie**, must be completed and submitted to your Revenue office, or an online claim may be made through PAYE Anytime.

Relinquishing a claim to the Single Person Child Carer Credit in Favour of Another Claimant

The primary claimant of the credit may relinquish (surrender) their entitlement to this tax credit to another individual by completing the relevant section on **Form SPCC1**. However, once it is relinquished and claimed by another individual, known as the secondary claimant, the tax credit stays with the secondary claimant for the remainder of that tax year. If the primary claimant withdraws their relinquishment subsequently, they cannot reclaim it until the following year. The primary claimant must notify Revenue, in writing, if they wish to withdraw a relinquishment.

The secondary claimant must also be someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

A qualifying child must reside with the secondary claimant for not less than 100 days during the tax year. For the purposes of this legislation the greater part of a day will be counted as a day. Therefore, where a child resides with a claimant from before noon on one day and stays with that claimant until the following evening this is counted as two days.

The relevant claim form **SPCC2,** available on **www.revenue.ie** or from any Revenue office, must be completed by the secondary claimant and submitted to their Revenue office. This form is **not** to be completed unless the primary claimant has relinquished the tax credit.

Only one credit will be granted in the year to either the primary claimant or secondary claimant.

Start Your Own Business

Individuals who have been long-term unemployed for at least 15 months prior to starting their own business as a sole trader can claim a two-year income tax exemption up to a maximum of €40,000 income per annum. This exemption will cease on 31 December 2016.

Further information is available on **www.revenue.ie**.

Tax Relief for Loan Interest (Secured and Unsecured)

Tax Relief at Source (TRS) on Secured Loans

Income tax relief for home mortgage interest is granted at source by your mortgage lender on behalf of Revenue and the relief due is based on the amount of qualifying interest paid during the year subject to the overall limits.

For more information refer to '**Tax Relief at Source (TRS) for Mortgage Interest Relief**' on **www.revenue.ie**.

Your mortgage repayment is reduced by the amount of the tax relief. Any future adjustments in the tax relief (for example, arising from changes in interest rates) will be made automatically by the lender on behalf of Revenue. It is not necessary to claim mortgage interest relief on your annual tax return. Borrowers who wish to claim for relief for previous years must apply online on **www.revenue.ie**.

Unsecured Home Loans

Relief for interest payments made on unsecured home loans taken out on or before 31 December 2012 and used for qualifying purposes, that is repair or improvement of your sole or main residence, can be claimed from Revenue at the end of the tax year.

If you are paying interest on a qualifying private residence mortgage in excess of the ceiling for relief, listed below, and you are receiving TRS on this interest then there will be no additional relief due in respect of a qualifying unsecured home loan.

TRS – Mortgage Interest Relief

Interest paid on qualifying home loans taken out on or after 1 January 2004 and on or before 31 December 2012 will (subject to the exceptions below) qualify for tax relief up to the end of 2017 at the following general rates and thresholds:

First time buyers

Income tax relief on interest paid on qualifying home loans is:

- 25% for years 1 and 2,
- 22.5% for years 3, 4 and 5,
- 20% for years 6 and 7.

The upper thresholds in respect of the amount of interest paid qualifying for tax relief are:

- €20,000 for individuals who are married, in a civil partnership, widowed or surviving civil partner, or
- €10,000 for single individuals.

After year 7, the rates and thresholds for relief are as for non-first time buyers.

Non-first time buyers

The tax relief on interest paid on qualifying home loans is 15%. The upper thresholds in respect of the amount of interest paid qualifying for tax relief are:

- €6,000 for individuals who are married, in a civil partnership, widowed or surviving civil partner, or
- €3,000 for single individuals.

Exception 1

For years 2012 to 2017 inclusive:

- Individuals who purchased their first principal private residence on or after 1 January 2004 and on or before 31 December 2008 will receive tax relief at a rate of 30% on the qualifying interest paid, subject to the appropriate first time buyers and non-first time buyers thresholds.
- Individuals who purchased their second or subsequent principal private residence on or before 31 December 2008, but only where the first principal private residence was purchased on or after 1 January 2004, will also receive tax relief at 30% of the qualifying interest paid subject to the appropriate first time buyers and non-first time buyers thresholds.

Exception 2 (certain loans taken out in 2012 and 2013)

Mortgage interest relief is available, in certain circumstances, for the tax years 2013 to 2017, in respect of:

- interest paid on a loan taken out in 2013 to construct a home on a site, but only where such site was bought by way of a loan taken out in 2012, and
- interest paid on a loan to repair, develop or improve a home but only where loan approval was in place in 2012 and part of the loan was used in 2012 and the balance used in 2013 on such repair, development or improvement.

In both instances above, in order to qualify for relief, any necessary planning permission must have been in place on or before 31 December 2012.

Loans taken out prior to 1 January 2004

Loans taken out prior to 1 January 2004 are no longer eligible for mortgage interest relief. However, top-up loans or equity release loans taken out since 1 January 2004 on these pre-2004 loans may be eligible for mortgage interest relief, provided they adhere to eligibility criteria as listed above.

Note: This relief will be abolished completely by the end of 2017.

For more information refer to **Tax Relief at Source (TRS) for Mortgage Interest Relief** on **www.revenue.ie**.

Tuition Fees

Tax relief at the standard rate of income tax (20%) is available for tuition fees which includes the Student Contribution but does not include examination fees, registration fees and administration fees. The maximum limit on such qualifying fees for the academic year 2015/2016 is €7,000 per individual per course.

The amounts of qualifying tuition fees shown in the table below are disregarded in respect of each claim.

Year	**Full-time** (Where any one of the students in respect of whom relief is claimed is a full-time student)	**Part-time** (Where all the students in respect of whom relief is claimed are part-time students)
2012	€2,250	€1,125
2013	€2,500	€1,250
2014	€2,750	€1,375
2015	€3,000	€1,500
2016	€3,000	€1,500

The disregards set out above are in respect of a claim, the subject of which may be one or more students. The general effect of this is that claimants who are claiming for more than one student will get full tax relief on the Student Contribution for 2nd and subsequent children in their claim.

Where fees are refunded or partly refunded, the claimant must notify their Revenue office within 21 days. Failure to do so may result in penalty charges.

For more information see **Leaflet IT31** - Tax Relief for Tuition Fees or **www.revenue.ie**.

How do I claim tax credits?

If you pay tax under the PAYE system, the quickest and easiest way to claim most tax credits is to use either our online eForm12 or PAYE Anytime service. To use either of these online services you must be registered for my**Account**.

To register:

- Visit **www.revenue.ie**, select my**Account** and follow the three simple registration steps.
- Once registered, or if already registered, select PAYE Anytime or eForm 12 and claim the tax credit(s) you are entitled to.

Certain tax credits cannot be claimed online and a claim form must be completed and submitted to your Revenue office. The relevant claim forms are available either:

- on **www.revenue.ie**, or
- attached to the Revenue information leaflet dealing with the subject, or
- by calling Revenue's LoCall Forms and Leaflets ordering service on 1890 306 706 ROI or + 353 1 702 3050 from abroad.

If you are self-employed, tax credits can be claimed by completing the relevant section on your annual tax return.

Revenue Claim Forms and Information Leaflets

Revenue claim forms and information leaflets referred to in this guide are available on **www.revenue.ie** or can be requested by contacting Revenue's Forms and Leaflets service (LoCall number displayed above). This is an automated telephone service and you will be asked to give your name, address and the title of the leaflet you require.

Accessibility

If you are a person with a disability and require this or any other Revenue leaflet in an alternative format the Revenue Access Officer can be contacted at **accessofficer@revenue.ie**.

Further Information

If you are a PAYE customer your tax affairs are dealt with in the Region where you live. Further information is available on **www.revenue.ie** or phone your Regional Revenue LoCall Service (ROI only) at:

Border Midlands West Region	**1890 777 425**
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	
Dublin Region	**1890 333 425**
Dublin (City and County)	
East & South East Region	**1890 444 425**
Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	
South West Region	**1890 222 425**
Clare, Cork, Kerry, Limerick	

If you are calling from outside the Republic of Ireland phone +353 1 702 3011.

If you are taxed under the Self-Assessment system you may contact the Revenue office shown on your Notice of Assessment acknowledgment letter.

Please note that the rates charged for the use of 1890 LoCall numbers may vary among different service providers.

Revenue Commissioners
January 2016

Designed by the Revenue Printing Centre