Budget 2024

The EY Perspective

Tax Alert

EY

Building a better working world

Reaction to Budget 2024

The challenge for the current government for Budget 2024 lay in striking the balance between continuing to support households and business in the immediate term given the increased cost of living, while meeting its climate commitments and continuing to invest in capacity constraining areas like infrastructure, housing, and energy in order to support the economy and living standards into the future.

To address the immediate term increased cost of living, the housing crisis and the cost of doing business, Minister McGrath introduced a series of tax measures. For individuals, these included expanding tax bands and credits, increasing the availability of rent credits, reducing the universal social charge and introducing a new mortgage interest tax relief. In addition the Budget seeks to promote the continued growth of SMEs with the introduction of entrepreneur relief for angel investors for innovative start-ups, imminent commencement of previously announced KEEP scheme enhancements and a significant increase in the R&D tax credit to 30%.

The increase in the R&D tax credit from 25% to 30% is a positive step in reducing the impact of a Qualified Domestic Minimum Top-up Tax which brings the corporation tax rate to 15% for certain multinational enterprises. This will help in retaining Ireland's competitiveness to secure future investment. We welcome the Government's forward-thinking approach allocating excess 'windfall' corporation tax receipts to fund future challenges associated with an aging population, Ireland's sustainability commitments and future infrastructure requirements.

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Summary of Budget measures

Personal taxes

- Personal tax credit: Increase of €100 from €1,775 to €1,875 (doubled for jointly assessed married persons or civil partners).
- Employee tax credit: Increase of €100 from €1,775 to €1,875.
- Earned income credit for self-employed: Increase of €100 from €1,775 to €1,875.
- Home carer tax credit: Increase of €100 from €1,700 to €1,800.
- Single person child carer tax credit: Increase of €100 from €1,650 to €1,750.
- Incapacitated Child Tax credit: Increase of €200 from €3,300 to €3,500.
- Income tax standard rate tax band: Increased by €2,000 to €42,000 for all earners.
- Sea-going Naval Personnel tax credit: Extended to 31 December 2024.
- USC: 2% rate band extended by €2,840 from €22,920 to €25,760 (in acknowledgement of the announced €1.40 increase in the minimum wage to €12.70 per hour).
- USC: Reduction of 0.5% in the 4.5% rate of USC to 4% (applicable to income between €25,761 and €70,044).
- USC: Reduced (2%) rate of USC for certain medical card holders retained for 2024 and 2025.
- BIK on motor vehicles: A reduction of €10,000 to the Original Market Value (OMV) of vehicles in categories A-D was introduced in early 2023. Additionally, the highest business mileage band was reduced by 4,000 kms from 52,001 Kms to 48,001 Kms as part of that measure. These temporary universal measures have been extended to 31 December 2024.
- The additional OMV reduction for certain employer provided electric vehicles was due to reduce from €35,000 to €20,000 in 2024. This has been deferred and the €35,000 reduction will continue to apply for 2024 and 2025. A €20,000 reduction will apply in 2026 and a €10,000 reduction in 2027.
- Share remuneration: It was announced that Department of Finance will be launching a public consultation on share-based remuneration in recognition that this is a key element of remuneration employers use to reward and retain employees. It is expected share options will be reviewed as part of the consultation to look at moving the taxation to the PAYE system.
- PRSI: It was announced that all PRSI rates will increase on a phased, incremental basis over a number of years. The first increase of 0.1% will take effect on 1 October 2024 increasing:
  - Class A1 Employee PRSI from 4% to 4.1%, and
  - Employer PRSI from 11.05% to 11.15%
  - Employer PRSI reduced rate for earnings of €441 p/w or less from 8.8% to 8.9%
- Rental tax credit (principal private residence): Increase credit by €250 to €750 per year (€1,500 per jointly assessed couple) for 2024. The relief will also be extended to allow parents claim in respect of their student children who have tenancies in ‘Rent a Room’ or ‘digs’ accommodation. This extension will be backdated to 2022 and 2023 tax years.
- Mortgage interest relief: Mortgage interest tax relief is to be reintroduced for 2024 only. Relief will be available at the standard income tax rate of 20%. It will apply to the increase in interest paid in 2023 as compared to mortgage interest paid in 2022 subject to a maximum value of €1,250 per property. It will only apply to principal private residence owners with outstanding mortgage balances of between €80,000 and €500,000 as of 31 December 2022. It is envisaged that the relief will be claimable in early 2024 and will operate as a credit against 2023 income tax liabilities.
- Key Employee Engagement Programme (KEEP): EU approval has been secured to extend the scheme to 31 December 2025. The previously announced increase to the employee lifetime limit for KEEP shares from €3m to €6m has also been confirmed and will be commenced shortly.
- Micro-generator income tax disregard: The tax disregard for personal income received by households from selling residual electricity to the national grid is to be doubled to €400. The Revenue Commissioners have stated that the scheme is to be extended to 31 December 2025.

Summary of Budget measures

Supporting business

- The Minister reaffirmed that Ireland is committed to the OECD's Two Pillar Agreement to address the tax challenges arising from digitalisation. The upcoming Finance Bill, due to be published on 19 October, will give effect to the Pillar Two 15% minimum effective tax rate and the introduction of an Irish Qualified Domestic Top-up Tax, both applicable only to larger businesses (group turnover greater than €750m).
- Budget 2024 affirmed Ireland's commitment to remaining competitive post BEPS. A recent announcement of the Government's intent to introduce a participation exemption for foreign sourced dividends in Finance Bill 2024 was reaffirmed as was an intention to review Ireland's existing interest deductibility rules. As part of the Government's ongoing commitment to simplify and modernise tax administration of business supports, a new Tax Administration Liaison Committee (TALC) subgroup of stakeholders will be established with a view to identifying opportunities in 2024 for additional measures to enable access to business supports administered by the Revenue Commissioners.
- R&D tax credit scheme: A decision to increase the R&D credit from 25% to 30% in Budget 2024 is very welcome. EY has advocated for the rate increase to preserve and boost the attractiveness of Ireland as a global hub for R&D in a competitive international environment.
- The increase, which applies to expenditure incurred in 2024, will be viewed very positively across all business sectors, from the SME sector which can now avail of an additional benefit for performing R&D activities, through to multinational entities facing upcoming changes in the international tax environment for larger businesses.
- In a further positive move for the SME sector, the Minister also announced the doubling of the first-year payment threshold from €25,000 to €50,000. This will provide a valuable cash flow support to companies engaged in smaller R&D projects and will hopefully encourage greater take up of the scheme from that sector.
- Revised entrepreneur relief: A review of revised entrepreneur relief is ongoing with a view to examining opportunities for refocusing the relief to provide incentives for founders and entrepreneurs and to ensure it contributes to employment creation.
- Capital Gains Tax (CGT) Angel Investor Relief: Separately, a new targeted capital gains tax relief for individual angel investors in innovative start-up SMEs was announced. This relief will consist of a 16% rate of CGT (18% if invested through a partnership) on the disposal of qualifying investments (capped at twice the level of investment). The investment must be in the form of fully paid up newly issued shares of at least €10,000 and it must constitute between 5% and 49% of the ordinary issued share capital of the investee company. The scheme will include a certification process by Enterprise Ireland and will be subject to the EU General Block Exemption Regulation (GBER). A lifetime gains limit of €3m will apply. Further details will be in the upcoming Finance Bill.
- Employment Investment Incentive Scheme (EII): Some changes to the EII scheme were announced. These include the standardisation of the investment period to four years and the doubling of the investor limit to €500,000 where the investment is held for four years. A review of the scheme will also occur in 2024 with a view to simplification. However, the Budget 2024 papers do not specify what amendments to the EII, on account of the EU GBER, will be reflected in amendments soon to be introduced in the upcoming Finance Bill.
- CGT Retirement relief: With effect from 1 January 2025, the higher levels of retirement relief available on disposals of businesses, farms or shares in certain family companies, that occur from age 55 to 65 will be extended to age 70.
- Also of significance is that in accordance with the Commission on Taxation and Welfare recommendation, a new €10m limit on retirement relief will apply from 1 January 2025 to disposals to a child up until the age of 70.
- Accelerated capital allowances: The scheme of 100% accelerated capital allowances for capital expenditure incurred by businesses on certain energy-efficient equipment is to be extended by two years to 31 December 2025.

Summary of Budget measures

Agriculture

- Agricultural reliefs: Increase in maximum limits: The maximum allowable relief under a number of farm-related reliefs will increase to €100,000 from €70,000 from 1 January 2024 in line with that permitted by the new EU Agricultural Block Exemption Regulation. This applies to the Young Trained Farmer Stamp Duty Relief, the Young Trained Farmer Stock Relief and the relief for succession farm partnerships. Also, the maximum enhanced stock relief for registered farm partners is to be increased from €15,000 to €20,000 for qualifying periods commencing on or after 1 January 2024.
- Leasing relief: The income tax relief for leased farmland is to be amended in an attempt to focus the relief on active farmers by providing that it only applies to land that has been owned for seven years. It will apply to lessors acquiring land on or after 1 January 2024.
- Farm safety equipment: The accelerated (50%) capital allowance scheme for farmers incurring capital expenditure on farm safety equipment is being extended for 3 years to 31 December 2026.
- Consanguinity (stamp duty) relief: This stamp duty relief, which supports the intergenerational transfer of farms, is to be extended by 5 years to 31 December 2028. It reduces the rate of stamp duty applicable to intra-familial transfers to 1%.
- Flat rate compensation: The flat rate VAT compensation rate for unregistered farmers is to reduce from the current 5% to 4.8% from 1 January 2024.

Property

- Help-to-Buy Scheme: Extended until the end of 2025. The scheme is available to first time-buyers who are either buying a newly built property or building their own home. The relief takes the form of a repayment of income tax paid for the four tax years prior to making an application. The relief will also be made more accessible to participants availing of the Local Authority Affordable Purchase Scheme with effect from 11 October 2023. Further potential changes to the scheme will be considered in 2024.
- Vacant Homes Tax: Vacant homes tax (VHT) is a self-assessed tax that generally applies to residential properties which have been in use as a dwelling for less than 30 days of a chargeable period (beginning 1 November and ending the following 31 October) with certain exemptions. The Minister announced an increase in the rate from three to five times the basic rate for local property tax (LPT) that applies to the residential property. The measure takes effect from the next chargeable period commencing on 1 November 2024.
- Landlords: A temporary tax relief for small landlords will be introduced until 2027. Subject to conditions, for example, it is applicable to properties registered with the Residential Tenancies Board or let to a public authority, a rental income disregard at the standard rate of 20% will apply. The disregard will be €3,000 in 2024, increasing to €4,000 in 2025 and €5,000 in 2026 and 2027. A full clawback will apply if the property is removed from the rental market within four years. Further details will be outlined in the upcoming Finance Bill.
- Residential Zoned Land Tax: Residential Zoned Land Tax (RZLT) was introduced in the Finance Act 2021 as part of the Government's 'Housing for All – a New Housing Plan for Ireland' strategy to encourage development of lands identified by local authorities as suitably serviced and zoned wholly or partly for residential purposes. The tax was set to take effect annually from 1 February 2024. The Minister announced an extension by one year to 2025 as the first chargeable year to allow affected landowners sufficient opportunity to engage with their local authorities in the mapping process. This process shall identify what lands should be included on the final RZLT maps and in scope of the tax for the year 2025.
- Defective concrete products levy: The levy is to be amended to disapply it to the pouring of concrete used to manufacture precast concrete products. A refund scheme will be put in place for those who paid the levy between 1 September 2023 and 31 December 2023.

Summary of Budget measures

Indirect taxes

There were many indirect tax measures included in this year's Budget.

The VAT measures include:

- The announcement that a public consultation will be conducted by the Revenue Commissioners on the modernisation of the VAT invoicing and reporting system.
- A welcome 12-month extension of the 9% reduced rate of VAT to gas and electricity, which is now scheduled to revert to 13.5% on 1 November 2024.
- An increase in the VAT registration thresholds, for the first time in 15 years; increase of €2,500 (to €40,000) in the case of service providers and €5,000 (to €80,000) in the case of suppliers of goods.
- The introduction of the zero-rate of VAT to the supply and installation of solar panels in schools from 1 January 2024. Currently only supplies on private dwellings qualify for zero-rating so this measure is in line with the Government's emission reduction target as part of its commitment under the Climate Action Plan 2023.
- The alignment of the VAT rate of audio books and e-books to that applied to printed books; from 1 January 2024 all such books will be zero-rated.
- From 1 January 2024 the annual fund for the charities VAT compensation scheme will be doubled to €10m.

Other indirect tax measures include:

- The announcement of a €14 billion Infrastructure, Climate and Nature Fund by 2030, comprising a €2bn investment annually, with a climate and nature component worth over €3bn to assist in achieving carbon budgets through capital projects.
- A 24-month extension (to 31 December 2025) of VRT relief for certain battery electric vehicles.
- Excise increases on cigarettes (75c per packet of 20 cigarettes (bringing the price of the most popular brands up to €16.75), with pro rata increases for other tobacco products) effective from midnight 10 October, and notice that next year's budget will introduce a tax on e-cigarettes and vaping products.
- Carbon tax will be increased from 11 October 2023 from EUR48.50 to EUR56 per tonne of CO_2 emitted by auto fuels. The tax increase will apply to other fuels from 1 May 2024.
- A deferment of the final restoration of excise duty on motor fuel which was scheduled to come into effect at the end of October. The outstanding amounts of 8 cents on a litre of petrol and 6 cents on diesel as well as 3.4 cents on marked diesel will come into effect in 2 equal instalments on 1 April and 1 August next year.

Miscellaneous

- Bank levy: As widely expected following a public consultation this year, the Minister for Finance has announced an extension and revision of the Bank Levy that has been in existence since 2014. The Department has considered a number of options for the format and scope of an extended levy, but has not as yet published any details on whether the basic structure of the Levy rules will change. The key features announced are that:
  - The extended Levy will target a yield of €200m for 2024. This is a substantial increase on previous levels (€87m for 2022 and 2023, €150m from 2014 to 2021).
  - The Levy will only apply to the Irish banks which received State assistance during the financial crisis. (We will await the proposed legislation in the Finance Bill on 19 October for further information on how this scope will be implemented, among other details.)

  The Levy will be reviewed again in 2024.
- Review of operation of fund sector: The review of the Funds sector is ongoing and is on track to report to the Minister in summer 2024. It will include consideration of the life assurance exit tax and the taxation of funds more generally. At that point changes to the current taxation framework may be considered.

Summary of Budget measures

Miscellaneous (cont'd)

- Film relief: An increase in the current project cap for the film credit from €70m to €125m has been announced, subject to receipt of EU State Aid approval. This will ensure the credit continues to support a robust and creative film sector in Ireland. Discussions will also soon commence with the European Commission with a view to developing an incentive for the unscripted production sector.
- Foster children: In accordance with the recommendation of the Commission on Taxation and Welfare, amendments will be introduced in the upcoming Finance Bill to ensure that foster children can avail of the Group B Capital Acquisition Tax threshold based on their relationship with their foster parents.
- Philanthropy measures: In recognition of the important role of philanthropy, the overall aggregate value of items that can be donated under the heritage item donation scheme is to be increased from €6m to €8m. This tax relief provides for a credit of 80% of the market value of the item donated. The Minister also announced that an examination of the tax system will take place to ascertain how it can be used to assist the capital upgrade/development programs of national governing bodies. This will involve the review if the tax treatment of long-term Strategic Development Funds established by approved sporting bodies to promote capital investment in sporting facilities, such work to be concluded in 2024. Additional philanthropy tax supports will also be considered.
- Compliance measures: Revenue will continue to conduct targeted compliance management activities in 2024. The Minister expects that additional tax receipts will arise from increased taxpayer compliance, particularly in the areas of eCommerce, payroll and expenses reporting in addition to the cash/shadow economy.

Finance (No.2) Bill 2023

Finance (No.2) Bill 2023 is expected to be published on 19 October and signed into law by mid-December.

Budget 2024

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Rates at a glance

Income tax rates	
Standard	20%
Marginal	40%
Standard rate bands	
Single (2023: €40,000)	€42,000
Married/civil partnership (two income) (2023: €80,000)	€84,000
Married/civil partnership (one income) (2023: €49,000)	€51,000
Single parent (2023: €44,000)	€46,000
Income tax credits	
Single (2023: €1,775)	€1,875
Married (2023: €3,550)	€3,750
Single person child carer tax credit (primary carer only) (2023: €1,650)	€1,750
PAYE (2023: €1,775)	€1,875
Earned income credit (2023: €1,775)	€1,875
Age credit - single (married x2)	€245
Medical insurance relief max premium - adult/child	€1,000/ €500
Home carer credit (2023: €1,700)	€1,800
Dependent tax credit	€245
Rent credit per individual (2023: €500)	€750
Income tax age exemption	
Single and widowed	€18,000
Married (either spouse aged 65 or over)	€36,000
Rent-a-room relief	€14,000
Landlord rental income relief - amount taxed @20%	€3,000
Preferential loan specified rates - benefit-in-kind	
Qualifying home loans	4%
All other loans	13.5%
Electric vehicles - benefit in kind	
(exemption capped at €35,000 of OMV to 31/12/25, applies on tapered basis to 2027) Extension of BIK relief of €10,000 on OMV to 31/12/24	0%

Small benefit exemption	
Non-cash vouchers (First 2 benefits only)	€1,000
Universal Social Charge	
Earnings	
0 to €12,012*	0.5%
€12,013 to €25,760 (2023: €12,013 to €22,920)	2%
€25,761 to €70,044** (2023: €22,921 to €70,044) (2023: 4.5%)	4%
€70,045 to €100,000	8%
PAYE income > €100,000	8%
Self-employed income > €100,000	11%
** Exempt if income < €13,000* *** Reduced rate 2% for persons holding medical card and/or aged 70, where income < €60,000*	
PRSI rates	
Employer	
Standard rate increasing w.e.f. 1/10/24 (2023: 11.05%)	*11.15%*
Lower rate increasing w.e.f. 1/10/24 (2023: 8.8%)	*8.9%*
Weekly lower rate limit	*€441*
Employee	
PRSI increasing w.e.f. 1/10/24 (2023: 4%)	4.1%
Weekly PRSI threshold (tapering relief available)	€352
Self-employed	
PRSI increasing w.e.f. 1/10/24 (2023: 4%)	4.1%
Minimum contribution	€500
Pensions	
Annual earnings cap	€115,000
Marginal rate deduction	40%
Tax free lump sum limit	€200,000
Standard fund threshold	€2,000,000

DIRT	
Deposit accounts	33%
Investment funds	41%
Capital gains tax	
Standard rate	33%
Withholding tax rate	15%
Annual exemption	€1,270
Entrepreneur relief (up to €1m chargeable gains)	10%
Capital acquisitions tax	
Standard rate	33%
Thresholds	
Group A	€335,000
Group B	€32,500
Group C	€16,250
Stamp duty	
Residential property	
First €1m	1%
Excess over €1m	2%
Bulk/cumulative purchases of 10 or more residential units in a 12-month period	10%
Non-residential property	7.5%
Local Property Tax (residential property only)	
Band 1: 0 - 200,000	€90
Band 2: 200,001 - 262,500	€225
Band 3: 262,501- 350,000	€315
Bands 4-19: 350,001 - 1,750,000	Range from €405- €2,721
Value > €1,750,000 (calculated on valuation of property)	
First €1,050,000	0.1029%
Next €700,000	0.25%
Balance ** Local Authorities can adjust annually + / - 15% basic LPT rate*	0.30%

Corporation tax rates	
Standard rate	12.5%
Qualified Domestic Top-up Tax rate (companies within scope of BEPS Pillar 2 rules only)	15%
Higher rate on passive income	25%
Knowledge Development Box rate (6.25% prior to 1 October 2023)	10%
R&D Tax credit (2023: 25%)	30%
Exit tax* ** Applies to unrealised capital gains where companies migrate/transfer assets offshore such that they leave the scope of Irish tax*	12.5%
VAT rates and limits	
Standard rate	23%
Reduced rate	13.5%
Reduced rate (supply of gas and electricity to 31 October 2024)	9%
Farmer's flat rate (2023: 5%)	4.8%
Distance selling limit	€35,000
Registration limit - taxable goods (2023: €75,000)	€80,000
Registration limit - taxable services (2023: €37,500)	€40,000
Cash receipts basis limit	€2,000,000
Dividend Withholding Tax	25%
Carbon taxes	
Per tonne/CO2 (To be increased incrementally each year to €100 per tonne/CO2 by 2030)	€56
Excise duties	
Excise duty on a packet of 20 cigarettes (pro rata increase to other tobacco products)	+75c

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