BUDGET25

NAVIGATE BUDGET 2025 WITH EY

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TAX ALERT

EY

REACTION TO BUDGET

With record tax receipts for the Exchequer, the Government set out a budget to design, transform and provide for the country's future. For an economy with full employment but with significant capacity constraints, the Government plans to continue to strategically invest in capital stock areas like infrastructure, housing and energy, in order to deliver future economic growth and enhanced living standards.

The Government acknowledged the significant additional complexities added to the corporation tax code in recent years, with the long-anticipated introduction of a participation exemption regime for foreign dividends recognised as a compliance simplification mechanism. We welcome the Government signalling its openness to further enhance our tax competitiveness in the coming year via geographic scope expansion of the exemption and assessment of a foreign branch exemption. In addition, with an eye on maintaining Ireland's competitiveness, the announced reviews of the tax treatment of interest and of the R&D tax credit are to be welcomed. These measures will continue to support Ireland as a location of choice for investment and as a place to do business.

Although the general rate of inflation now stands at around 2%, the Minister has introduced a series of tax measures which are designed to tackle the cost of living challenges, enhance living standards and strengthen Ireland's overall competitiveness in an international market. For individuals, these include expanding tax bands/thresholds and credits, increasing the availability of rent credits, reducing the universal social charge, extending the help to buy scheme and mortgage interest tax relief and expanding the small benefit exemption. In addition, the Budget seeks to promote continued growth for SMEs with increases to the VAT registration thresholds and increases to the Employment Investment Incentive and Start-Up Relief for Entrepreneurs.

We welcome the Government's continued investment in infrastructure, families and education, including capital investment in water, housing and electricity infrastructure in an effort to safeguard Ireland as an attractive place to live, work, invest and employ.

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SUMMARY OF BUDGET MEASURES

PERSONAL TAXES

- Single person/widowed/surviving civil partner: Standard rate band increased by €2,000 from €42,000 to €44,000.
- Married one income couple/civil partnership: Standard rate band for a married one income couple/civil partnership increased by €2,000 from €51,000 to €53,000.
- Married two income couple/civil partnership: Standard rate band for a married two income couple/civil partnership increased by €2,000 from €51,000 to €53,000 with an increase capped at the lower of €35,000 or the income of the lower earner.
- Personal tax credit: Increased by €125 from €1,875 to €2,000.
- Employee tax credit: Increased by €125 from €1,875 to €2,000.
- Earned income tax credit for self-employed: Increased by €125 from €1,875 to €2,000.
- Home carers tax credit: Increased by €150 from €1,800 to €1,950.
- Single person child carer tax credit: Increased by €150 from €1,750 to €1,900.
- Incapacitated child tax credit: Increased by €300 from €3,500 to €3,800.
- Blind person tax credit: Increased by €300 from €1,650 to €1,950.
- Dependant relative tax credit: Increased by €60 from €245 to €305.
- Rent tax credit: Increased by €250 from €750 to €1,000 for a single person and by €500 to €2,000 for jointly assessed taxpayer units. This increase will apply in respect of 2024 and 2025.
- Sea-going naval personnel tax credit: Extended to 31 December 2029.

USC

- 2% USC rate band: Extended by €1,622 from €25,760 to €27,382 as a consequence of the announced €0.80 increase in the minimum wage to €13.50 per hour.
- A reduction of 1% to the USC rate of 4% to 3%. This rate applies to income between €27,383 and €70,044.
- Reduced (2%) rate of USC will be retained until 31 December 2026 for:
  - Individuals who have reached the age of 70 years with income of €60,000 or less per annum; and
  - Medical card holders aged under 70 years with income of €60,000 or less

Mortgage Interest Relief

- Finance Act 2023 introduced a temporary one-year mortgage interest tax credit. The tax credit is for taxpayers who have made increased interest payments in respect of a qualifying loan for a principal private residence in 2024 when compared to 2022. The relief is capped at €1,250 per property. This relief has been extended for 2024 and there is no change to qualifying criteria.

Small Benefit Exemption

- This allows employers to provide to their employees up to two non-cash items or vouchers with an aggregate value of €1,000 per tax year tax free. Employers availing of the scheme have experienced a number of complexities in recent years. Budget 2025 proposes to increase the number of benefits which can be provided to five qualifying benefits per year and the monetary limit to €1,500.

Auto-enrolment

- Budget 2025 announced that measures will be introduced to align the tax treatment of Automatic Enrolment Retirement Savings Scheme funds with the treatment of Personal Retirement Savings Accounts (PRSAs). Any employer contributions will be relieved from tax and growth within the fund will be tax free. It should be noted, employees will contribute to the fund from their post-tax income (after income tax, USC and employee PRSI), this differs to the treatment for private or occupational schemes.
- Provisions will be introduced for similar tax treatment and options at draw down from the auto-enrolment fund that is available to PRSA and other pension products.
- It was also announced that auto-enrolment will commence on 30 September 2025.

Company cars

- A reduction of €10,000 to the Original Market Value (OMV) of vehicles in categories A-D has been extended to 31 December 2025.
- Where an employee undertakes high business mileage, reduced rates are applied to the OMV to calculate the taxable benefit, the lower limit of the upper mileage band was previously reduced from 52,001 to 48,001 for 2023 and 2024. This has been extended to 31 December 2025.
- A Benefit-in-kind (BIK) exemption for the installation of home chargers for electric vehicles has been proposed for employees and directors.

SUMMARY OF BUDGET MEASURES

SUPPORTING BUSINESS

- Participation exemption for foreign dividends: The Minister confirmed the introduction of a participation exemption for foreign dividends received on or after 1 January 2025 from subsidiaries in EU/EEA and double tax treaty partner jurisdictions. The detailed measures will be contained in Finance Bill 2024. The Minister announced that work will continue in the coming year on participation exemptions, including further consideration of widening of the geographic scope of the dividend participation exemption and of a foreign branch exemption.
- Tax treatment of interest: The review of the tax treatment of interest with a stated goal to support tax competitiveness and in respect of which a consultation runs until 30 January 2025, will also seek to further reduce complexity in the tax code.
- Angel investors: This relief, introduced in Budget 2024 and due to commence shortly, is aimed at encouraging investment in innovative start-ups. The relief provides for a reduced rate of capital gains tax of 16% (or 18% if the investment is made via a partnership) on a disposal of qualifying investments. Budget 2025 increases the lifetime limit on gains from €3m to €10m.
- R&D tax credit scheme: A review of the Research and Development tax credit scheme, including from a competitiveness perspective, will be undertaken in 2025. In the interim it is proposed to increase the first-year payment threshold from €50,000 to €75,000. This threshold is the amount up to which a claim can be paid in full in the first year rather than being paid in instalments over three years.
- Relief for investment in corporate trades: Employment Investment Incentive, the Start-up Relief for Entrepreneurs and the Start-up Capital Incentive are extended for a further two years to the end of 2026. In addition, the amount an investor can claim relief on under the Employment Investment Incentive is increased from €500k to €1m and relief available under the Start-up Relief for Entrepreneurs is increased from €700k to €980k.
- Relief for listing expenses: It is proposed to give relief for expenses incurred wholly and exclusively on a first listing (IPO) on a recognised Stock Exchange in Ireland or the EU/EEA. Expenses incurred in the year of listing and in the previous three years will be allowable. The relief will be available to investment companies as an expense of management or to trading companies as a trading deduction. An overall cap of €1m of expenses per listing will apply with the relief being claimable by a company in the year of first successful listing. It is proposed that this measure will apply for successful listings completed on or after 1 January 2025.
- Stamp duty exemption – trading platforms: The Minister announced that (subject to State Aid considerations) it is intended to introduce a stamp duty exemption to enable Irish SMEs to access equity via financial trading platforms designed to support their funding needs.
- Section 486C small company start-up relief: This provides a corporation tax relief for new small companies in the first five years of trading with an annual corporation tax liability of less than €40,000. Currently the relief is calculated by reference to employer PRSI and does not include PRSI paid by owner-directors. Companies may now qualify for this relief by reference to Class S PRSI.

PROPERTY

Stamp duty on high value residential property

- In a move that had not been signalled in advance, the Minister announced a new 6% stamp duty rate for residential units where the purchase price exceeds €1.5m, effectively introducing a progressive three-tiered stamping treatment for residential property where the bulk purchase rate (referenced below) does not apply. The new rate means that for residential property transactions exceeding €1.5m in value, stamp duty is now levied at 1% on the first €1m, 2% on the next €500k and 6% on amounts exceeding €1.5 million of the VAT exclusive purchase price. The measure takes immediate effect with transitional arrangements applying to Contracts for Sale already executed.

Stamp duty bulk purchases

- As expected, the Minister confirmed an increase in the stamp duty rate that applies to multiple purchases of residential units from 10% to 15% with effect from Budget night. This rate targets multiple purchases of 10 or more residential units whether purchased in one transaction or cumulatively over a 12-month period. The aim of the measure is to restrict bulk purchases of houses and duplexes and to increase the supply of housing available for individual homeowners. Anti-avoidance measures extend the rate to acquisitions by connected persons and also to indirect acquisitions via shares in a company, units in a fund and interests in a partnership that derive their value from residential units. Under current law excluded from the higher rate are residential units within apartment blocks. It is expected that this exemption will continue and we await further detail in the Finance Bill.

Residential Zoned Land Tax (RZLT)

- The Minister reaffirmed his view that Residential Zoned Land Tax (RZLT) is an important lever to activate the building of houses. The first chargeable year for this annual tax will be 2025 and lands within scope will be identified on a final RZLT map to be published by each local authority by 31 January 2025. In scope lands shall be subject to a 3% levy charged on the market value of the land on 1 February 2025. However, The Minister also acknowledged that this tax should not unduly impact landowners who carry out genuine economic activity on their land. For that reason, the Minister announced that the Government will provide an opportunity to these landowners to avail of an exemption in 2025 if they seek to have their lands rezoned to reflect the economic activity carried out on the land. The Minister for Housing, Local Government and Heritage will issue guidelines to local authorities indicating that they should consider and accommodate rezoning requests where landowners seek to continue undertaking existing economic activity.

  Parallel to this announcement the Government's published Tax Policy changes indicate that legislation will be introduced to allow for a 12-month deferral of RZLT liability between the grant of planning and commencement of development, an exemption during Judicial Review Proceedings brought by a third party as well as other technical amendments. It is hoped that further details on these measures will be available in next week's Finance Bill.

Extension of the Help to Buy scheme

- The Minister announced an extension to the Help to Buy (HTB) scheme for a further 4 years to 31 December 2029 with the stated aim of providing further certainty to future homebuyers and also the housing market.

Vacant Homes Tax

- Vacant Homes Tax is an annual tax which applies to residential properties that are occupied for less than thirty days in a twelve-month period from 1 November to the following 31 October. The Minister announced an increase to the VHT rate from 5 to 7 times the property's existing base Local Property Tax rate with the stated purpose to maximise the use of existing housing stock.

Pre-letting expenses extension

- The Minister announced that relief for pre-letting expenses for landlords would be extended for a further three years to the end of 2027 as a measure to incentivise owners of vacant property to bring that accommodation into the rental system.

INDIRECT TAXES

There were many indirect tax measures included in this year's Budget. The VAT measures include:

- For the second consecutive year, an increase in the VAT registration thresholds; increase of €2,500 (to €42,500) in the case of service providers and €5,000 (to €85,000) in the case of suppliers of goods.
- The 9% reduced VAT rate for gas and electricity has been extended for an additional 6 months, providing relief until it reverts to 13.5% on 1 May 2025.
- The flat rate VAT compensation rate for unregistered farmers is to increase from the current 4.8% to 5.1% from 1 January 2025.
- A VAT rate reduction to 9% (from 23%) for the supply and installation of heat pumps from 1 January 2025.
- Despite significant pressure and widespread lobbying, the Minister has opted not to reduce the VAT rate for the hospitality sector from 13.5% to 9%.

Other indirect tax measures include:

- Battery electric commercial vehicles will qualify for the €200 VRT rate, as a result of a change in the weight carriage ratio for such vehicles.
- The VRT rate of category B commercial vehicles with CO2 emissions of less than 120 grams per kilometre, will reduce by 5.3% to 8%.
- The carbon tax rate per tonne of CO2 emitted for petrol and diesel will increase from €56.00 to €63.50 from 9 October 2024. This increase will be applied to all other fuels with effect from 1 May 2025.
- The excise relief for independent small producers of cider and perry is being extended to also cover 'other fermented beverages', which will include products such as mead and wines other than grape wine such as elderberry wine, strawberry wine etc., as well as higher strength cider and perry.
- Excise increases on cigarettes (€1 per packet of 20 cigarettes), with pro rata increases for other tobacco products, effective from midnight 1 October, and notice that a new domestic excise on e-cigarettes is scheduled to be introduced mid-2025.

AGRICULTURE

- Extension of agricultural stock reliefs: The following reliefs are extended to 31 December 2027:
  - General stock relief stock
  - Relief for young trained farmers
  - Stock relief for registered farm partnerships
- Accelerated capital allowances for farm safety equipment: It is proposed to broaden the existing provisions to allow for relief in respect of expenditure by farmers on certain Targeted Agriculture Modernisation Scheme (TAMS) eligible safety equipment not currently supported.
- CAT Agricultural Relief: Agricultural relief is a very valuable relief which reduces the taxable value of a qualifying benefit by 90%. There are a number of conditions that must be met including that the beneficiary is an active farmer. Budget 2025 proposes to extend the six-year active farmer test to the donor (i.e. the person making the gift/inheritance of the land). This measure is designed to narrow the relief to benefit genuine active farmers and the next generation of farmers.
- Agricultural stamp duty reliefs: The relief for Young Trained Farmers will be amended so that it will be available where it is claimed by an individual farmer who carries on the farm business through a company. Stamp duty relief that applies to farmers who lease land will be amended to include farmers who have chosen to incorporate their business.
- Income stability (farming/ dairy): The Minister announced that an income volatility measure to support the farming sector will be considered in advance of next year's Budget.

SUMMARY OF BUDGET MEASURES

MISCELLANEOUS

- CAT thresholds: The Class A threshold which relates broadly to gifts/inheritances received by children from their parents has been increased from €335,000 to €400,000. The Class B and C thresholds have also been increased from €32,500 to €40,000 and from €16,250 to €20,000 respectively. The Class B threshold broadly includes blood relatives with the Class C threshold being gifts/inheritances from “strangers”.

Capital gains tax retirement relief:

- Finance Act 2023 announced a number of changes to retirement relief which were due to come into effect on 1 January 2025. Budget 2025 has proposed some further revisions. The increase in the age limit from 66 to 70 before a reduced cap comes into effect will remain in place. From 1 January 2025, relief will be capped at €3m on transfers to children where the parents are aged over 70. For all other transfers a cap of €500,000 will apply.
- For disposals of business assets over €10m by parents to their children, a clawback of the relief will apply where the children subsequently dispose of the assets within 12 years of the original transfer date. For disposals after 12 years, no claw back will apply. This change will come into effect from 1 January 2024.
- Tax credit for unscripted productions: This relief will take the form of a corporation tax credit for expenditure incurred on unscripted productions. The credit will be available at a rate of 20% of certain production expenditure up to maximum limit of €15m per project. A cultural test will be introduced for this provision. This measure is subject to State aid approval.
- Scéal Uplift for film productions with a maximum qualifying expenditure of €20: This measure is being introduced in response to sectoral specific challenges faced by producers of small to medium sized productions. This measure will enhance section 481 relief, providing for an uplift of 8% for certain feature film productions. The commencement of this uplift will be subject to State aid approval.
- Bank levy: This is extended for a further year with a target yield of €200 million.
- Cervical Check Payments: Exemption from income tax, capital gains tax and capital acquisitions tax on payments made to the women impacted by the failures in the CervicalCheck national screening programme.
- Charities/philanthropy: It is proposed that charities will no longer be required to have been established for at least two years to access the Charitable Donations Tax Scheme. In addition, charities will have a longer timeframe from the date of a donation to use the funds raised under the scheme.
- Sports and Philanthropy: The Minister announced that changes will be made to tax exemptions that apply to national sporting bodies. Furthermore, Finance Bill 2024 will propose measures to allow those making donations to sports bodies for capital projects and other objectives greater flexibility on how those donations will be treated for income tax purposes. It is intended that both PAYE and self-assessed donors will be able to choose for the income tax relief on donations under the relevant tax provisions to go either to themselves or to the sporting body.
- Compliance: The Minister announced that the Revenue will conduct a range of targeted compliance management activities in 2025.

BUDGET25

NAVIGATE BUDGET 2025 WITH EY

FINANCE BILL 2024

Finance Bill 2024 is expected to be published on 10 October and signed into law before the end of the year.

RATES AT A GLANCE 2025

Income tax rates	
Standard	20%
Marginal	40%
Standard rate bands	
Single (2024: €42,000)	€44,000
Married/civil partnership (two income) (2024: €84,000)	€88,000
Married/civil partnership (one income) (2024: €51,000)	€53,000
Single parent (2024: €46,000)	€48,000
Income tax credits	
Single (2024: €1,875)	€2,000
Married (2024: €3,750)	€4,000
Single person child carer tax credit (primary carer only) (2024: €1,750)	€1,900
PAYE (2024: €1,875)	€2,000
Earned income credit (2024: €1,875)	€2,000
Age credit - single (married x2)	€245
Medical insurance relief max premium - adult/child	€1,000/ €500
Home carer credit (2024: €1,800)	€1,950
Dependent tax credit (2024: €245)	€305
Incapacitated Child Tax credit (2024: €3,500)	€3,800
Rent credit single/married (2024: increased to €1,000/€2,000)	€1,000/ €2,000
Income tax age exemption	
Single and widowed	€18,000
Married (either spouse aged 65 or over)	€36,000
Housing	
Rent-a-room relief	€14,000
Landlord rental income relief - amount taxed @20%	€3,000
Help to Buy scheme: Extended to 31/12/2029	
Vacant Homes Tax: Increased to 7 times the LPT charge	
Preferential loan specified rates - benefit-in-kind	
Qualifying home loans	4%
All other loans	13.5%

Electric vehicles: Benefit in kind	
Electric vehicles: Benefit in kind (exemption capped at €35,000 of OMV to 31/12/25, applies on tapered basis to 2027). New BIK exemption on home charging installation.	0%
Extension of BIK relief of €10,000 on OMV to 31/12/25	
Small benefit exemption	
Non-cash vouchers - 5 benefits (2024: €1,000, First 2 benefits only)	€1,500
Universal Social Charge	
Earnings	
0 to €12,012*	0.5%
€12,013 to €27,382 (2024: €12,013 to €25,760)	2%
€27,383 to €70,044** (2024: €25,761 to €70,044) (2024: 4%)	3%
€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. 1/10/25 (11.15% to 30/9/2025)	11.25%
Lower rate increasing w.e.f. 1/10/25 (8.9% to 30/9/2025)	9.0%
Weekly lower limit increasing w.e.f. from 1/10/2024 (€441 to 30/9/2024)	€496
Employee	
PRSI increasing w.e.f. 1/10/25 (4.1% to 30/9/2025)	4.2%
Weekly PRSI threshold (tapering relief available)	€352
Self-employed	
PRSI increasing w.e.f. 1/10/25 (4.1% to 30/9/2025)	4.2%
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
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 (2024: €335,000)	€400,000
Group B (2024: €32,500)	€40,000
Group C (2024: €16,250)	€20,000
Stamp duty	
Residential property	
First €1m	1%
Next €500,000	2%
Excess over €1.5m (w.e.f. 2/10/2024)	6%
Bulk/cumulative purchases of 10 or more residential units in a 12-month period w.e.f. 2/10/2024 (pre 2/10/2024: 10%)	15%
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
Band 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	0.30%
** Local Authorities can adjust annually +/- 15% basic LPT rate*	

DIRT	
Deposit accounts	33%
Investment funds	41%
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	10%
R&D Tax credit	30%
Exit tax*	12.5%
**Applies to unrealised capital gains where companies migrate/transfer assets offshore such that they leave the scope of Irish tax*	
Dividend Withholding Tax (DWT)	
Dividend Withholding Tax (DWT)	25%
VAT rates and limits	
Standard rate	23%
Reduced rate	13.5%
Reduced rate (supply of gas and electricity to 30/4/2025)	9%
Farmer's flat rate (2024: 4.8%)	5.1%
Distance selling limit	€35,000
Registration limit - taxable goods (2024: €80,000)	€85,000
Registration limit - taxable services (2024: €40,000)	€42,500
Cash receipts basis limit	€2,000,000
Carbon taxes	
Per tonne/CO2 (2024: €56) To be increased incrementally each year to €100 per tonne/CO2 by 2030	€63.50

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