Moving To Ireland Tax Guide

Revenue

Introduction

The purpose of this information booklet is to provide a simple guide to the Irish tax system for people who are moving to Ireland for the first time. It aims to answer many of the questions, which arise, when an individual is considering such a move and also provides information on the tax system, which can be referred to, as and when required. The format of the guide is as follows:

How to use this guide

For your convenience this guide is broken into separate sections, so that you need only concern yourself with matters relating to your own personal circumstances.

Further Information

While the guide aims to cover most of the relevant issues, you may require further information in relation to particular points. A good starting point for further information is our website which can be viewed at **www.revenue.ie**

Chapter 1

Personal Taxation and Getting Started

Income tax and Pay Related Social Insurance (PRSI) is chargeable on all income earned by individuals in the tax year subject to certain exceptions and exemptions.

An employee's tax is deducted by their employer, through the Pay As You Earn (PAYE) system, see below.

Self-employed individuals (i.e. people carrying on their own business), are responsible for paying their own tax through the Self Assessment system - see page 11.

Working for an Employer under the Pay As You Earn (PAYE) System

- Taking up a new job
- Emergency Tax
- Tax year
- Tax Credit System
- Tax Rates
- How tax is calculated
- Exemption Limits
- Examples of the Tax Credit System

I am about to take up a job for the first time in Ireland. What should I do?

If you are taking up a job as an employee for the first time, you will need to register for tax purposes, and this is easy to do.

Step 1

- Apply for a Personal Public Service (PPS) Number with the Department of Social & Family Affairs by:

Step 2

- Calling in person to any Social Welfare Local Office or Social Welfare Branch Office. A list of these offices can be found in the Government Departments section of the phone directory.
- Completing a Form REG 1 (Application for PPS No.)
- Presenting documentary evidence as requested in the application form, to verify your identity.

You will be notified of your PPS Number by the issue of a letter of notification, sent automatically to the address given on the application form, REG 1.

Your PPS Number is an important identifier. You should take care that the number is used only by you. Misuse of your PPS Number may result in an additional tax liability or a loss of entitlement to Social Welfare benefits.

Step 3

- Notify your employer of your PPS Number once you have received it.
- Complete a Form 12A, which is available from Revenue. You may need to ask your employer for any information that you may need to complete the Form, such as the Employer's Registered Number and Employer's Trading Name. (The Trading Name and the Company name may differ). A Works Number or Clock Card Number may also be required for certain companies.
- Finally, send the completed Form 12A to Revenue.

Following receipt of the Form 12A, the tax office will send you a Notice of Determination of Tax Credits and Standard Rate Cut-Off Point. At the same time a Certificate of Tax Credits and Standard Rate Cut-Off Point will also issue to your employer, so that correct deductions of tax can be made from your salary.

It is essential to complete these three steps in order to avoid being charged **"emergency tax".**

What is Emergency Tax?

Emergency Tax is the basis of tax deduction used by an employer where he/she has not received for the current tax year either:

- A Certificate of Tax Credits and Standard Rate Cut-Off Point in respect of the employee, or a Tax Deduction Card or a Form P45 for the current year, or
- The employee has given the employer a completed Form P45 indicating that the emergency basis applies, or
- The employee has given the employer a completed P45 without a PPS number and not indicating that the emergency basis applies.

Tax is calculated on the gross pay (after deduction of pension contributions and permanent health contributions, where relevant, which are deducted at source from the employees pay). Different rules apply depending on whether or not the employee provides an employer with his/her PPS Number.

The table below outline the tax credits and cut off points applicable.

The standard rate of tax is 20%. The higher rate is 42%.

Employee does not provide a PPS Number

Weekly or Monthly Paid	Standard Rate Cut-Off Point	Tax Credit
All Gross Pay	€0.00	€0.00

Therefore all Gross Pay is chargeable at 42%.

Employee provides a PPS Number

Weekly Paid	Standard Rate Cut-Off Point	Tax Credit
Gross Pay Week 1 to 4	€539	€30
Gross Pay Week 5 to 8	€539	€0.00
Gross Pay Week 9 onwards	€0.00	€0.00

Monthly Paid	Standard Rate Cut-Off Point	Tax Credit
Gross Pay Month 1 to 4	€2,334	€127
Gross Pay Month 5 to 8	€2,334	€0.00
Gross Pay Month 9 onwards	€0.00	€0.00

When does the tax year start?

The tax year starts on 1st January and ends on 31st December each year.

Who is liable to tax?

An individual who is resident, ordinarily resident and domiciled in Ireland is liable to income tax in respect of his/her total income wherever arising. For more detailed information about Residence, please see **Chapter 3** of this Guide. He/she is entitled, however, to claim certain credits and deductions, details of which, are set out on **page 23**. For further information see **Leaflet IT1**. Total exemption from income tax can be claimed if income is less than certain limits see **page 8**.

How is Tax Collected and Paid?

Employees pay tax under the Pay As You Earn (PAYE) system which means that tax is deducted by the employer weekly/fortnightly or monthly depending on how frequently you are paid and paid over to Revenue monthly. The PAYE system also applies to directors and pensioners.

What are Tax Credits?

An individual is entitled to tax credits depending on personal circumstances e.g. married person's tax credit, employee (PAYE) tax credit etc. These tax credits are used to reduce tax calculated on gross pay. Please see examples later on in this chapter.

What is a Standard Rate Cut-Off Point?

Tax is paid at the standard rate (20%) up to the cut-off point. Any income over the cut-off point is taxed at the higher rate of tax (42%). A Standard Rate Cut-Off Point is the amount of the personal standard rate tax band as adjusted for any non-PAYE income and tax reliefs available at the higher rate of tax.

What is a Certificate of Tax Credits?

This is a notification that is issued to an employer to advise of the employee's Standard Rate Cut-Off Point, tax credits and rate of tax.

Will my employer get information about me from my Tax Office?

No. All communication between you and the tax office is confidential. While you get a detailed notice setting out your tax credits each year, the only information given by the tax office to your employer is your annual tax credits figure, the corresponding monthly and weekly amounts and the Standard Rate Cut-Off Point. Your employer does not receive a detailed breakdown of the tax credits you have claimed, or any other information.

What are the rates of tax?

The current tax rates are the standard rate of 20% and the higher rate of 42%. For further information see **Leaflet IT1**.

How is Tax and PRSI calculated and how much will I pay?

Tax is calculated on gross pay/salary, after deduction of pension contributions and permanent health contributions, where relevant. The rate at which tax is paid depends on the level of income. The tax payable is reduced by tax credits relating to personal circumstances. PRSI is calculated on a weekly basis on gross income less any relevant exemptions. The following steps illustrate the calculations involved:

- Calculate the taxable income from all sources
- Apply tax rate or rates depending on level of income
- Deduct tax credits depending on personal circumstances
- Calculate PRSI on the gross income less any PRSI exemptions.

What is Pay Related Social Insurance (PRSI)?

PRSI is a contribution made up of Social Insurance and Health Contribution. The Social Insurance part goes to social insurance funds to pay for social welfare benefits and pensions for the citizens of the country. Please also see the Department of Social and Family Affairs Website: **www.welfare.ie** for useful information on entitlements etc. The Health Contribution part goes to the Department of Health and Children, to help fund the Health Services. Your Employer deducts these contribution from your wages.

So, Gross Tax less Tax Credits = Tax Payable?

Yes. A list of available tax credits can be found on **Page 23**. The tax credit system means that the value of allowances and relief's are worth the same amount to all taxpayers, regardless of whether they pay tax at 20% or 42%.

What is a Form P45?

Form P45 is the form you receive from your employer when you leave an employment. You may need it for the following:

- Claiming a refund of tax during unemployment
- Claiming Social Welfare Benefits
- To give to your new employer to avoid paying emergency tax.

What is a Form P50?

Form P50 is the Form used to apply for a refund of tax from Revenue during unemployment.

What is a Form 12?

Form 12 is the annual tax return for PAYE employees. It is a return of Income, Charges and Capital Gains for the year ended 31st December. It is also used to claim for Tax Credits, Allowances and Relief's.

What is a Form P60?

Form P60 is the form issued by an employer to an employee, certifying details of an employee's Pay, Tax and PRSI contributions for the tax year. The form must be issued to all employees in employment on 31st December.

What is a Form Med 1?

Form Med 1 is used to claim tax relief in respect of Health Expenses. An individual may claim a refund of tax in respect of medical expenses incurred by:

- Self
- Spouse
- Dependent Children
- Dependent Relative

If the claim refers to Health Expenses for an individual, the first €125 is disallowed and if the claim refers to two persons or more, the first €250 is disallowable. For further information, see **Form Med 1** and **Leaflet IT 6**.

What is a PAYE Balancing Statement (also known as Form P21)?

A PAYE Balancing Statement, or P21, is a statement issued by Revenue, which shows your final tax liability.

I think I have overpaid tax last year in Ireland, what should I do?

You should complete a Form 12 and send it to your tax office with a Form P60 and supporting documentation in order for a Balancing Statement/Form P21 to be dealt with. Any overpayment due will be refunded to you by Revenue.

What should I do if I take up a second job?

It is important to avoid being put on the emergency basis of tax in a situation where you have a job or pension and you take up a second job. Your first employer will already have instructions from Revenue, to give you all the Tax Credits and Standard Rate Cut-Of Point to which you are entitled. Unless you advise Revenue to issue new certificates, one to each employer, allocating the Tax Credits and Standard Rate Cut-Off Point between the two jobs, your new employer will operate the **emergency basis** of tax. Therefore it is essential to notify Revenue immediately, in order to get a certificate issued.

What should I do if I change jobs?

Whenever an individual leaves a job, they should get a form P45 from their employer as they will need this to give to their new employer. The new employer will operate PAYE in accordance with the details of Tax Credits and Standard Rate Cut-Off Point contained on the form P45 until he or she receives a Certificate of Tax Credit and Standard Rate Cut-Off Point from Revenue. If the new employer does not receive a form P45, emergency tax will be deducted.

Should I always receive a Payslip from my Employer?

Under the Payment of Wages Act 1991, an employee must receive a payslip from his/her employer each time a wage has been paid. The payslip shows details of deductions from his/her wages such as tax and PRSI. For further information contact Department of Enterprise, Trade & Employment at (01) 6313131 or
Lo Call 1890 201 615 or **www.entemp.ie**

Contact for any problems

For any problems in connection with your wages, contact the **Wages Section** within the company.

If you encounter any of the following problems:

- You have a PPS Number and P45 but employer does not operate on same
- You are on the "Emergency" Basis of tax collection for a longer period than is necessary
- You are unable to get Form P45 on leaving employment.

Please contact our
PAYE Lo Call Service
On
1890 777 425 (if you live in the Border Midlands West Region)
1890 333 425 (if you live in the Dublin Region)
1890 444 425 (if you live in the East & South East Region)
1890 222 425 (if you live in the South West Region)

Exemption Limits

An individual is exempt from tax for the tax year **2004** where his/her total income is less than the following amounts:

Personal Circumstances	**Tax Year 2004** €
Single/Widowed	
Under 65	5,210
65 years of age or over	15,500
Married	
Under 65	10,420
65 years of age or over	31,000
Additional for Dependent Children	
1st and 2nd child (each)	575
Each subsequent child	830
Marginal Relief Tax Rate	40%

Tax Rates and Tax Bands

Personal Circumstances	**Tax Year 2004 €**
Single/Widowed Without dependent children	28,000 @ 20% Balance @ 42%
Single/Widowed Qualifying for One-Parent Family tax credit	37,000 @ 20% Balance @ 42%
Married Couple (One spouse with income)	37,000 @ 20% Balance @ 42%
Married Couple (Both spouse with income)	37,000 @ 20% *(with an increase of 19,000 max.) Balance @ 42%
***Note:** The increase in the standard rate tax band is restricted to the lower of €19,000 or the amount of the spouse with the lower income. The increase is not transferable between spouses.	

For further information see **Leaflet IT8.**

Examples of the Tax Credit System

Example 1

Single Individual taxed under PAYE based on an income of €13,000 in 2004.

Tax Liability:	€13,000.00 @ 20%	=	€2,600.00
	Gross Tax	=	€2,600.00
Less:			
Personal Tax Credit	€1,520		
PAYE Tax Credit	€1,040	=	€2,560.00
	Net Tax Liability	=	€40.00

Net Annual take home pay is €12,960.00 (€13,000.00 less tax of 40.00)

Note: There is **NO PRSI LIABILITY** where an employee earns less than €287 per week and earnings less than €356 per week are **EXEMPT** from the Health Contribution of 2%.

Example 2

Single Individual taxed under PAYE based on an income of €35,000 in 2004.

Tax liability:	€28,000 @ 20%	=	€5,600
	€7,000 @ 42%	=	€2,940
	Gross Tax	=	€8,540
Less:			
Personal Tax Credit	€1,520		
PAYE Tax Credit	€1,040	=	€2,560
	Net Tax Liability	=	€5,980

PRSI Liability
(Assuming Income Earned **is in excess of €287 per week**)

Income	€35,000	
Less Annual PRSI Exemption	€ 6,604	(€127 x 52)
	€28,396	@ 4% = €1135.84

Health Contribution
(Assuming Income Earned **is in excess of €356 per week**)
Income €35,000 @ 2% = €700

Net Annual Take Home Pay is €27,184.16
(€35,000 less tax of €5,980, PRSI of €1135.84 and Health Contribution of €700)

Self -Employment

Working as a Self-Employed Individual

- Registering as a Self Employed person
- Keeping books and Records
- Preparing Accounts
- Important Dates

What is Self Assessment?

Self Assessment is a system which gives you greater control and responsibility over your tax affairs. It applies to people chargeable to Income Tax who are in receipt of income from sources, which are not chargeable to tax under the PAYE system, or where some, but not all of their tax on these sources of income is paid under PAYE.

Self Assessment applies for Income Tax purposes to:

- The self-employed (i.e. people carrying on their own business including farming, professions or vocations)
- People receiving income from sources where some or all of the tax cannot be collected under the PAYE system, for example: profits from rents and investment income.
- Salary and commissions paid by a company, that does not have a registered office in the State, to employees who are resident here for tax purposes e.g. company sends a representative here, certain embassy employees, etc.
- Foreign income and foreign pensions
- Maintenance payments to separated persons
- Fees
- Profit arising on exercising various Share Options/Share Incentives

I am going to start work as a self-employed person. What should I do?

Step 1

- ➢ If you are commencing work as a self-employed individual, you must firstly obtain a Personal Public Service (PPS) Number. **(See page 4)**

Step 2

- ➢ Once you have received your PPS Number, you must register for tax by filling in the appropriate Registration Form.

The Registration Forms are:

Form STR (Small Traders Registration): this registration form is for an individual/sole trader with an expected turnover of **less** than €127,000 per annum.

Form TR1 (Tax Registration): this registration form is for an individual/sole trader whose turnover is expected to **exceed** €127,000 per annum. It is also used to register Trusts and Partnerships.

Form TR2 (Tax Registration): Tax Registration Form for Companies.

Form STR or TR1 as appropriate, can be used to register for any or all of the following:

- Income Tax
- Employer's PAYE/PRSI
- Value Added Tax (VAT).

You can get these forms from the Revenue website at **www.revenue.ie** or from Revenue Forms and Leaflets Service at LoCall 1890 306 706.

Am I obliged to keep records for tax purposes?

Yes. You must keep full and accurate records of your business from the start. You need to do this whether you send in a simple summary of your profit/loss, prepare the accounts yourself or have an accountant do it. It is important for you to remember that the figures which are contained in your tax returns, your accounts, or your summary of profits/losses, must be correct. **The records you keep, must be sufficient to enable you to make a proper return of income for tax purposes.**

You must bear in mind that you may need to keep accounts for reasons other than tax. For example, your bank may want to see your accounts when considering an application for a business loan.

What records must I keep?

The type of records you will need to keep will depend on the nature and size of your business. Business records can be kept on computer record.

The records kept must include books of account in which:

- All purchases and sales of goods and services and
- All amounts received and all amounts paid out,
- Are recorded in a manner that will clearly show the amounts involved and the matters to which they relate.

All supporting records such as invoices, bank and building society statements, cheque stubs, receipts etc., should also be retained.

What information will I need to prepare my accounts?

At the end of the accounting period, you will need to have details of:

- Your business takings
- All items of expenditure incurred, such as purchases, rent, lighting, heating, telephone, insurance, motor expenses, repairs, wages etc
- Any amount of money introduced into the business and its source
- The amount of any cash withdrawn from the business or any cheques drawn on the business bank account, for your own or your family's private use (these items are normally referred to as drawings)
- Amounts owed to you by customers, showing the total amount owed by each debtor
- Amounts owed by you to suppliers, showing the total amount you owe to each creditor
- Stock and raw materials on hand.

How should I record these transactions?

In order to keep control of your transactions a full "double entry" bookkeeping system is recommended. Any system which falls short of this should be capable of showing the amount and source of:

- All income
- All purchases and other outgoings.

Simply keeping the bank statements for the business is not enough - it does not fulfil your requirements to keep proper books and records. Your accountant, if you have one, will advise you on a bookkeeping system suitable to your circumstances.

What type of Accounts information will I have to submit with my tax return?

You will need to submit:

- A Trading Account
- A Profit and Loss Account
- A Capital Account
- A Balance Sheet

Depending on the circumstances and level of your trading activities, a Capital Account and Balance Sheet may not always be required.

What accounts data do I submit?

Generally you are no longer required to submit your self-employed business accounts with your return of income. You must still however, prepare accounts as discussed above and then **extract** the relevant information from your accounts for entry in the **Extracts From Accounts** pages of the Return of Income Form, **Form 11 or Form 11E**, as applicable.

How long must I keep records?

You must keep your records for **six** years, unless your Inspector of Taxes advises you otherwise.

What happens if I fail to keep proper records?

Failure to keep proper records or failure to keep them for the necessary six years, where you are chargeable to tax, is a Revenue offence. If you are convicted of a Revenue offence you face a heavy fine and/or imprisonment.

Do I need to employ an Accountant?

It is not necessary to employ an accountant or tax adviser in order to complete your tax returns and claim the various credits and reliefs due to you.

How will I know what tax I have to pay and when to pay it?

Self-Employed individuals pay tax under the self-assessment system. Under this system an individual must:

- Pay Preliminary Tax (an estimate of tax due) on or before 31 October each year
- Make a tax return after the end of the tax year i.e. after 31 December but not later than 31 October following the end of the tax year
- Pay any balance of tax due, on or before 31 October following the tax return filing date.

For further information see **Booklets IT 10 A Guide to Self Assessment** and **IT 48 Starting in Business.**

You can also avail of Revenue's On-Line Service, ROS, our interactive site, which provides a quick, secure and cost-effective way of meeting your Revenue obligations. See www.revenue.ie for further details.

Employer's PAYE/PRSI

If you intend to employ other individuals in your business, you will have to register as an employer for PAYE/PRSI. This means that you must deduct tax and PRSI from your employee's salary and pay it over to Revenue. More detailed information is available in **Booklet IT 50 PAYE/PRSI for Small Employers**

Value-Added Tax (VAT)

Value Added Tax (VAT) is a sales tax. It is collected by VAT registered traders on their supplies of goods and services. Each trader pays VAT on goods and services acquired for the business and charges VAT on goods and services supplied by the business. The difference between the VAT charged by you and the VAT you were charged must be paid to Revenue. This ensures that VAT is paid by the customer and not by the business.

You must register for VAT if your annual turnover exceeds or is likely to exceed the following annual limits:
€51,000 in respect of the supply of goods.
€25,500 in respect of the supply of services.

If your annual turnover is less than the limits set out above you may "elect" to register for VAT. You should register for VAT even before starting to supply taxable goods or services, if it is clear that the limits will be exceeded when the trade or business starts. More detailed information is available in **Booklet IT49 VAT for Small Businesses**.

Chapter 2

- Buying/Renting a House/Apartment in Ireland
- Tax Relief at Source (Home Loan Interest)
- Stamp Duty
- Renting
- Personal Property:
  Transferring Residence
  Importing a Car

Buying a house in Ireland

When you move to Ireland you may decide to buy your own home or apartment. If you do, some of these points will be of interest to you. If you take out a loan to buy your house you may qualify for tax relief.

Tax Relief at Source (Home Loan Interest Relief)

Tax relief is available on interest paid on a loan used to purchase your principal place of residence. The tax relief is granted at source. This means that the tax relief element on the mortgage interest will be "built into" your monthly mortgage repayment. Therefore, it will not be necessary to claim relief in the annual tax return or to contact Revenue.

The overall annual limits are:

	First-Time Buyers	**All Others**
Single Persons	€4,000	€2,540
Married/Widowed	€8,000	€5,080

The higher limits for first-time buyers apply for the tax year in which the mortgage is taken out plus the six subsequent tax years.

If you are making mortgage repayments and are **not** receiving Tax Relief at Source, you should contact TRS Section, Office of the Collector-General at Lo-Call 1890 46 36 26 who will arrange for the relief to come into effect.

For further information see Leaflet CG 13.

Stamp Duty

If you buy a house when you move to Ireland you may have to pay Stamp Duty which is a tax based on the value of the property. For further information contact Stamp Duty Section at LoCall 1890 482 582.

A list of Residential and Non Residential Property Rates of Stamp Duty are also available on our Website at **www.revenue.ie**.

Renting Property

If you decide to rent a property from a landlord, you may qualify for tax relief on the rent paid.

Details of the maximum relief available in 2004 are as follows:

Tax Year 2004

	Single	**Widowed**	**Married**
Under 55 Max.	€254	€ 508	€508
Over 55 Max.	€508	€1,016	€1,016

Relief can be claimed by completing **Form Rent 1**.

Rent a Room

From 6 April 2001, where a room (or rooms) in a person's principal private residence is let as residential accommodation, gross annual rental income of up to €7,620 will be exempt from tax. The relevant Capital Gains Tax/Stamp Duty provisions are not affected. Tax Relief at Source on your mortgage will also not be affected.

See **Booklet IT 70 A Revenue Guide to Rental Income** for further information.

Personal Property

Transferring residence from outside the European Union (EU) to Ireland.

In what circumstances may I obtain relief from import charges in respect of personal property?

To obtain relief from import charges (viz. customs duty and VAT) in such cases:

- the person transferring residence must have had his/her place of normal residence outside the EU for a continuous period of at least 12 months
- personal property must have been in the possession of and used by the person transferring residence for a minimum period of 6 months, prior to the transfer of residence and must be imported within 12 months from the date of transfer of residence
- goods imported free of import charges under transfer of residence provisions must not be hired out, lent, sold or otherwise disposed of by the person transferring the residence for 12 months after their importation.

The above details outline the circumstances in which a person coming from abroad to take up residence in Ireland may obtain relief from tax in respect of a motor vehicle brought from abroad as his/her personal property. Tax means Vehicle Registration Tax (VRT). It also covers import charges (i.e. Customs duty and VAT) in the case of a transfer from outside the European Union.

In order to qualify for relief certain requirements must be met in regard to:

- residency, both here and abroad, and
- the motor vehicle in respect of which relief is claimed.

What are the requirements relating to the motor vehicle?

The following requirements apply to the vehicle:

- it must be your personal property
- it must have been acquired with all the appropriate local taxes paid and these must not have been exempted, or refunded in any way. (There are certain exceptions in the case of diplomats and members of international organisations recognised by the Department of Foreign Affairs. Details are outlined in a separate leaflet available at any Vehicle Registration Office (VRO).)
- you must have had possession of and have actually used the vehicle outside the State for at least 6 months before your transfer to Ireland. In the case of relief from import charges, you must have used the vehicle at your former normal place of residence. Any possession and use in the State, even during times when you were living abroad, does not count
- you must bring the vehicle into the State within 12 months of the date of your transfer of residence.

For further details see **Leaflet VRT3**.

Chapter 3

Tax - Residence

- Tax Residence
- Non Resident Claim
- Year of Arrival
- Year of Departure
- Repayment Claim
- Double Taxation Agreements

How do I know if I am resident in Ireland for a tax year?

Your residence status for tax purposes is determined by the number of days that you are present in Ireland in a tax year. You will be resident in Ireland for a tax year in either of the following circumstances:

- If you spend **183** days or more in Ireland during a tax year or
- If you spend **280** days or more in Ireland over a period of two consecutive tax years, you will be regarded as resident for the second tax year. For example, if you spend 140 days here in Year 1 and 150 days here in Year 2, you will be resident in Ireland for Year 2.

What income will I be chargeable to tax on in Ireland?

You will be taxed on your worldwide income, for a tax year, that you are resident, ordinarily resident and domiciled in Ireland for tax purposes.

What does the term "Ordinarily Resident" mean?

The term **ordinarily resident** as distinct from **resident**, refers to an individual's pattern of residence over a number of years. If you come to Ireland for the first time and remain resident for three consecutive tax years, you will become **ordinarily resident** from the beginning of the fourth tax year.

What is Domicile?

Domicile is a concept of general law. It may be broadly interpreted as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a **domicile of origin** at birth. A **domicile of origin** will remain with an individual until such time as a new **domicile of choice** is acquired. However, before the **domicile of origin** can be shed, there has to be clear evidence that the individual has a positive intention of permanent residence in another country and has abandoned the idea of ever returning to live in his/her country of birth.

I am coming to Ireland to take up a temporary employment and will not become resident for Irish tax purposes. How will I be taxed? What tax credits am I entitled to receive?

A proportionate of tax credits are available to non resident Irish citizens, and to citizens, subjects or nationals of another EU Member State and to residents or nationals of a country with which Ireland has a double taxation agreement. The proportion of credits due are determined by reference to your income for the tax year which is subject to Irish tax, over your income from all sources. However, residents of another Member State of the European Union are entitled to full personal tax credits in respect of any tax year that **75% or more** of their worldwide income is taxable in Ireland.

Do the days I spend in Ireland have to run consecutively in order for me to be considered resident in Ireland for a tax year?

No. It does not matter if you come and go several times during the tax year or if you are here continuously. A count is made of the total number of days you spend in Ireland for any purpose in each year.

Can I elect to be resident?

Yes. Should you arrive in Ireland in a particular year and you do not spend enough days here to be resident, you may, if you wish, elect to be resident. A condition of making the election is that you must satisfy your local tax office, that you will be resident here in the following tax year. **You should also be aware that once you have made an election, you cannot withdraw it.**

As a resident you will be liable to pay tax on your worldwide income in Ireland. For further details see **Booklet Res.2 Coming to Live in Ireland**.

What happens in the year of arrival in Ireland?

If you become resident in Ireland during a tax year and can show that you intend to remain resident here in the following tax year, you will not be taxable on earnings from an employment outside Ireland, prior to the date of arrival.

What happens in the year of departure from Ireland?

If you are resident in Ireland for a tax year and leave the country, with the intention of not being resident for the following tax year, you will not be taxable on employment income earned outside Ireland, in the part of the year after your departure from Ireland.

What is the position if you become resident here and your spouse does not?

If you take up employment here, become resident in Ireland, but your spouse is not resident here,

(a) The non resident spouse has no income, and

(b) The earnings of the spouse working in Ireland is the only source of income

You **may** be entitled to claim the Married Person's Tax Credit and the increased Rate Band in this instance. Each case will be examined on an individual basis.

Can I make a Repayment Claim on leaving the country?

On leaving the country you should notify Revenue, as you may be entitled to claim a tax refund. You may do so by completing Form P50 and submitting it to your local tax office with Form P45 (parts 2&3) which you should receive from your employer.

What is a Double Taxation Agreement?

As some types of income can be taxable in both the country where it is sourced and also in the country in which the recipient of that income is resident, Ireland has a number of double taxation agreements with other countries, in order to avoid taxation in both countries or to allow credit where tax is paid in both countries.

How will a Double Taxation Agreement prevent my income from being doubly taxed?

If your income is chargeable to tax in Ireland and in a country with which Ireland has a double taxation agreement, a double charge to tax is prevented by either:

- Exempting the income from tax in one of the countries, or
- Allowing a credit in one country for the tax paid in the other country on the same income.

What happens if my income is from a country that Ireland does not have a Double Taxation Agreement with?

You will be charged to tax on the net amount of income received by you. The net income is the amount received after foreign tax has been deducted. There is no credit available for foreign tax paid. A list of countries which Ireland has a double taxation agreement with are available in **Booklet Res.2**.

Am I entitled to any additional allowances/relief's as an Irish resident working abroad?

Yes, for any tax year that you are resident in Ireland, you may be entitled to one of the following additional relief's:

- Trans-Border Workers Relief
- Seafarer Allowance

Trans-Border Workers Relief

Who can claim?

An individual who is resident in Ireland and commutes daily/weekly to his/her place of work abroad and who pays tax in the other country on the income from that employment. The relief effectively removes the earnings from the foreign employment from liability to Irish tax where foreign tax has been paid.

For further information see **Booklet Res. 1 Going To Work Abroad**

Seafarer Allowance

This is an amount which an individual can deduct against his/her seafaring earnings when calculating his/her taxable income.

Chapter 4

Renumeration Packages

- Remuneration Packages
- Taxable Earnings
- Taxable Benefits - Company Cars, Preferential Loans etc
- Share Options
- Lump Sum Payments
- Re-imbursement of Motoring Expenses
- Re-imbursement of Subsistence Expenses
- Removal and Relocation Expenses

Salary and Benefits

What is an employee taxed on?

An employee is taxed on his/her salary, fees, wages, commissions, bonus etc. as well as any benefits from the employment. In other words, payments in cash form and non-cash benefits provided by the employer are taxable on the employee.

What are taxable benefits?

Benefits-in-kind (e.g.private use of a company car, free or subsidised accommodation and preferential loans) received from an employer, by an employee whose total remuneration (including benefits-in-kind) is €1,905 or more in a tax year, are taxable. Where the employee receiving such benefits is a director of the company concerned, the benefits are taxable regardless of the level of remuneration. The liability to tax also applies in respect of benefits provided by an employer for a member or members of an employee's family or household.

How is the tax paid?

PAYE and PRSI are applied by the employer to the best estimate that can reasonably be made of the amount of the notional pay or taxable benefit that is chargeable to income tax, in respect of a benefit provided to an employee. With effect from 1 January 2004, PAYE, PRSI and the Health Contribution must be operated by employers, in respect, of the taxable value of most benefits-in-kind and other non-cash benefits provided by them for their employees.

For more detailed information see **Employer's Guide to operating PAYE and PRSI for certain benefits**.

Share Options and Other Share Schemes

What are Share Options?

Share Options arise when employees or directors are offered shares by their employers or granted an option to acquire shares in their employers company, at a favourable price. Acquisition of company shares by employees or directors at a favourable price is a perquisite of the office or employment and is chargeable to income tax. A charge to Capital Gains Tax may also arise in certain instances.

Brief overview of the Main Schemes

1. Share Option Schemes
2. Approved Profit Sharing Schemes
3. Employee Share Purchase Schemes
4. Employee Share Ownership Trusts
5. Savings - Related Share Option Schemes

More detailed information is available in **Booklet IT62 A Guide to Profit Sharing Schemes**.

Lump Sum Payments on Redundancy/Retirement

Lump sum payments on redundancy or on retirement, qualify for special tax treatment - they may be exempt from tax or may qualify for some relief from tax. A lump sum paid under the terms of a contract of employment is taxable in full and does not qualify for exemption or relief.

More detailed information is available in **Leaflet IT21 Lump Sum Payments on Redundancy/Retirement.**

Re-imbursement of Motoring Expenses to Employees

Payments by an employer, which are no more than re-imbursement of allowable expenses actually incurred by an employee, may be paid free of tax in certain circumstances. Employees' expenses qualify for deduction by them only where they are incurred "wholly, exclusively and necessarily" in performing the duties of the employment. Expenses, which are incurred by employees, in travelling to and from their place of employment, are not allowable for tax purposes and any re-imbursement of these expenses must be treated as pay. Where an employee's allowable expenses are re-imbursed free of tax by an employer, the question of an income tax claim by the employee for those expenses does not of course arise. More detailed information is available in **Leaflet IT 51 Employees' Motoring Expenses**.

Re-imbursement of Subsistence Expenses to Employees

Payments by an employer, which do no more than re-imburse an employee for allowable subsistence expenses which were actually incurred, may be made free of tax in certain circumstances. The expenses concerned must have been incurred "wholly, exclusively and necessarily" in the performance of the duties of the employment. More detailed information is available in **Leaflet IT54 Employees' Subsistence Expenses**.

Removal and Relocation Expenses

What is the tax treatment of removal and relocation expenses?

The payment or reimbursement of certain removal/relocation expenses, incurred by an employee in moving house to take up employment, may be made free of tax by an employer. The employer must ensure that the following conditions are satisfied:

- The reimbursement to the employee or payment directly by the employer must be in respect of removal/relocation expenses actually incurred
- The expenses must be reasonable in amount
- The payment of the expenses must be properly controlled
- Moving house must be necessary in the circumstances.

Examples of the type of expenses covered

Expenses which, can be reimbursed free of tax, are those incurred directly as a result of the change of residence and include such items as:

- Auctioneer's and solicitor's fees and stamp duty arising from moving house
- Storage charges
- Travelling expenses on removal

With the exception of any temporary subsistence allowance, all payments must be matched with receipted expenditure. The amount reimbursed or borne by the employer may not exceed expenditure actually incurred. Any reimbursement of the capital cost of acquiring or building a house or any bridging loan interest or loans to finance such expenditure would be subject to tax. In effect, payment free of tax is restricted to the reimbursement of actual outgoings of a revenue nature incurred at the time of the move.

Chapter 5

Brief overview of the various taxes payable in Ireland

- Capital Acquisitions Tax
- Capital Gains Tax
- Deposit Interest Retention Tax
- Dividend Withholding Tax
- Income Tax
- Professional Service Withholding Tax
- Relevant Contracts Tax
- Stamp Duty
- Value-Added Tax
- Vehicle Registration Tax

Capital Acquisitions Tax

Capital Acquisitions Tax comprises gift tax, inheritance tax, discretionary trust tax and probate tax. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

Capital Gains Tax

Tax chargeable on the gains arising on the disposals of assets.

Corporation Tax

Tax payable by companies resident in the State, and on profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

Deposit Interest Retention Tax (DIRT)

DIRT is a retention tax deducted at source by banks, building societies etc. from interest paid or credited on deposits of Irish residents.

Dividend Withholding Tax

Withholding tax from dividend payments and other distributions made by an Irish resident company.

Income Tax

Payable by individuals, partnerships and unincorporated bodies

Professional Service Withholding Tax (PSWT)

Withholding tax deductible at source from payments for “professional services” made to individuals and companies by Government Departments, Local Authorities, Health Boards, State bodies, etc.

Relevant Contracts Tax

Contractors in the construction, forestry or meat processing industry, must operate Relevant Contracts Tax (RCT) on payments made to sub-contractors. Tax must be deducted at a 35% rate from such payments and paid over to Revenue, unless the sub-contractor has a certificate (C2), which authorises the payment to be paid without deduction of the tax.

Stamp Duty

Duties payable on legal and commercial documents, certain transactions of capital companies and duties and levies payable by reference to statements such as credit cards, charge cards, cash cards and levies on certain insurance premiums and certain statements of interest.

Value-Added Tax

Value-Added Tax (VAT) is a general sales tax applied to the supply of taxable goods or services.

Vehicle Registration Tax

Vehicle Registration Tax (VRT) is a tax levied at the time of the registration of a vehicle in Ireland.

Sample List of Tax Credits for 2004

Personal Tax Credits	Tax Year 2004 €
Single Person This is a tax credit due to a single individual.	1,520
Married Person This is a tax credit due to a married couple.	3,040

Widowed Person

A widowed person is entitled to the following tax credits.

Without dependent children	1,820
Qualifying for One-Parent Family Tax Credit	1,520

One-Parent Family

A One-Parent Tax Credit may be claimed by an individual who is single, widowed, deserted or separated and who has one or more dependant children who resides with him/her for all or part of the year for which the claim is made.

Widowed Person	1,520
Other Person	1,520

You do not qualify for One-Parent Family Tax Credit if:

You already qualify for a married persons tax credit **or** you live with another person as man and wife.

Widowed Parent Tax Credit

Bereaved in 2003	2,600
Bereaved in 2002	2,100
Bereaved in 2001	1,600

Home Carer's Credit

The Home Carer's Tax Credit may be claimed by a married couple where one spouse (the "Home Carer") cares for one or more dependent persons. If the Home Carer has some income in his/her own right the tax credit may still be claimed. Only one tax credit is due irrespective of the number of persons being cared for. **Certain conditions apply.** For further information see **Leaflet IT 66**.

Max. Credit Available	770

PAYE Tax Credit

The PAYE Tax Credit can be claimed by employees in employment. Only one credit is due to a married couple where only one spouse is in employment.

PAYE Credit	1040

Age Tax Credit

Age Allowance - is available where you or your spouse is 65 years of age or over in the tax year. You should let your tax office know when you reach that age.

Single/Widowed	205
Married	410

Blind Tax Credit

If you or your spouse is blind at any time during the tax year, you can claim Blind Person's tax credit. If both of you are blind each of you can qualify for the tax credit. See **Leaflet IT 35** for further details.

One Spouse Blind	800
Both Spouses Blind	1,600

Incapacitated Child Credit
Who can claim Incapacitated Child Tax Credit?

The tax credit can be claimed by a parent/guardian of a child who is permanently incapacitated, either physically or mentally from maintaining himself or herself and

- Had become so before reaching 21 years of age, or
- Becomes permanently incapacitated after reaching the age of 21, but while still in full-time education or while training for a trade or profession for a minimum of 2 years.

Where more than one child is permanently incapacitated, a tax credit may be claimed for each child. For further information see **Leaflet IT18**.

Max. Credit Available	500

Dependent Relative Credit

You can claim Dependent Relative Tax Credit if you maintain at your own expense a:

- Relative, including a relative of your spouse, who is unable, due to old age or infirmity, to maintain himself or herself
- Widowed father or mother of yourself or your spouse regardless of the state of his/her health
- Son or daughter who resides with you and on whose services you are compelled to depend due to old age or infirmity.

For further information see **Leaflet IT46**.

Max. Credit Available	60

Expenses in Employment

"Flat Rate Expenses" apply in certain categories of employment.

Here are **some** examples of the amounts of expenses due.

Category of Employment	Expenses Due
Carpenter	220
Pharmacists	160
Nurses *(Where obliged to supply and launder their own uniform)*	572
Shop Assistants	115
School Teachers	402
Waitress	64

N.B. The above list is not exhaustive. It's purpose is to give you an example of the expenses due in certain categories of employment.

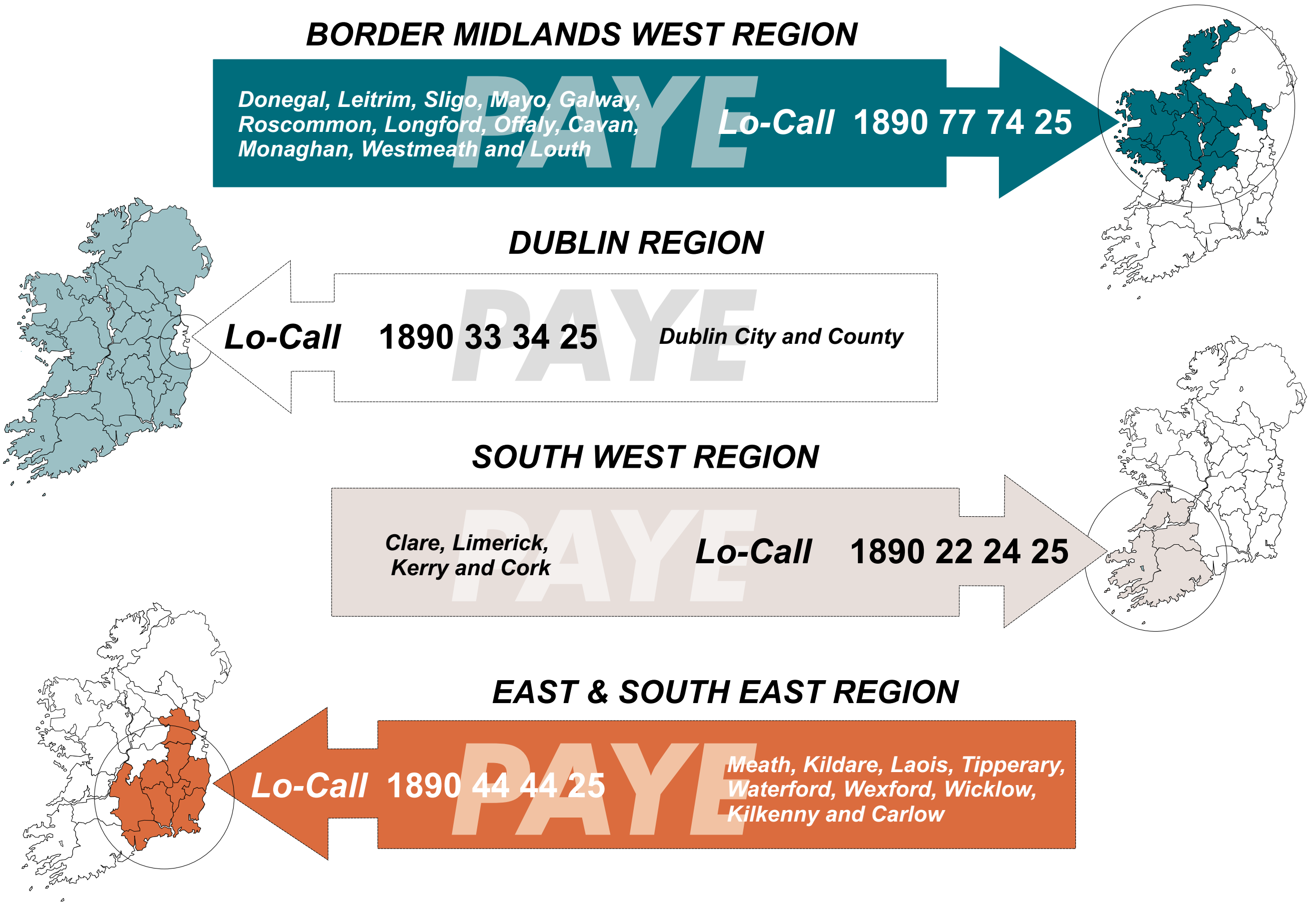
While every effort is made to ensure that the information given in this leaflet is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.

List of Tax Offices and other Useful Addresses.

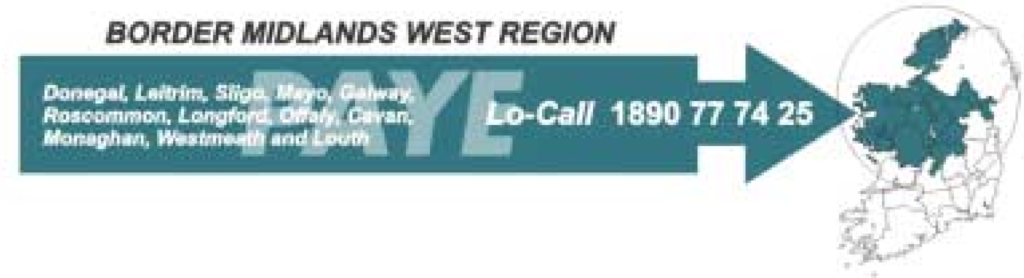
Revenue's Tax and Customs operations are primarily built around clearly defined Regions, each comprising a county or counties. Each Region in turn is made up of a number of Revenue Districts.

A Contact Locator on the Website will assist you to find the contact details (Postal Address, Phone and Fax Numbers, Email Addresses) specific to your Region. Simply enter your PPS Number.

PAYE customers have all of their tax and duty affairs dealt with in the District in which they live. Please refer to the maps below to identify your regional Lo-Call 1890 number.



www.revenue.ie



District	Address	Phone No.	E-Mail
Cavan/Monaghan District (Counties Cavan and Monaghan)	Government Offices, Millennium Centre, Dundalk, Co Louth	(042) 93 53 700	cavanmonaghan@revenue.ie
Donegal District (County Donegal)	Government Offices, High Road, Letterkenny, Co. Donegal	(074) 91 69 400	donegal@revenue.ie
Galway County District (Galway County excluding City)	Hibernian House, Eyre Square, Galway	(091) 53 60 00	galwaycounty@revenue.ie
Galway/Roscommon District (Galway City and County Roscommon)	Hibernian House, Eyre Square, Galway	(091) 53 60 00	galwayroscommon@revenue.ie
Leitrim See Sligo District			
Longford See Sligo District			
Louth District (County Louth)	Government Offices, Millennium Centre, Dundalk, Co Louth	(042) 93 53 700	louth@revenue.ie
Mayo District (County Mayo)	Michael Davitt House, Castlebar, Co Mayo	(094) 90 37 000	mayo@revenue.ie
Monaghan See Cavan Monaghan			
Offaly See Westmeath Offaly			
Roscommon See Galway Roscommon			
Sligo District (Counties Sligo, Leitrim & Longford)	Government Offices, Cranmore Road, Sligo	(071) 91 48 600	sligo@revenue.ie
Westmeath/Offaly District (Counties Westmeath and Offaly)	Government Offices, Pearse Street, Athlone, Co. Westmeath	(090) 64 21 800	westmeathoffaly@revenue.ie

District	Address	Phone No.	E-Mail
Clare District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Clare). *Vehicle Registration Office*	River House, Charlotte's Quay, Limerick Government Offices, Kilrush Road, Ennis Co. Clare	(061) 21 27 00 (065) 68 49 000	claredistrict@revenue.ie vroclare@revenue.ie
Cork East District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork East including Cork County East, City North & City Centre)	Government Offices, Sullivan's Quay, Cork	(021) 43 25 000	corkeast@revenue.ie
Cork South West District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork South West including Cork County South West & City South and City East)	Government Offices, Sullivan's Quay, Cork	(021) 43 25 000	corksouthwest@revenue.ie
Cork North West District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork North West including Cork County North West & City West)	Government Offices, Sullivan's Quay, Cork	(021) 43 25 000	corknorthwest@revenue.ie
Cork Vehicle Registration Offices	Government Offices, Sullivan's Quay, Cork Marina House, Bantry, Co. Cork	(021) 43 25 000 (027) 53 210	vrocork@revenue.ie
Kerry District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Kerry) *Vehicle Registration Office*	Government Offices, Spa Road, Tralee, Co Kerry Government Offices, Spa Road, Tralee, Co. Kerry	(066) 71 61 000 (066) 71 61 000	kerrydistrict@revenue.ie vrokerry@revenue.ie
Limerick District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Limerick) *Vehicle Registration Office*	River House, Charlotte's Quay, Limerick River House, Charlotte's Quay, Limerick	(061) 21 27 00 (061) 21 27 00	limerickdistrict@revenue.ie vrolimk@revenue.ie

District	Address	Phone No.	E-Mail
Kildare Meath & Wicklow Customer Service District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Counties Kildare, Meath & Wicklow. Covers PAYE, Income Tax, Capital Gains Tax, Corporation tax, Revelant Contracts Tax & Tax Clearance)	Grattan House, Lower Mount Street, Dublin 2	(01) 64 74 000	kmw@revenue.ie
Vehicle Registration Office	St. David's House, North Main Street, Naas, Co. Kildare	(045) 88 05 08	vrokildare@revenue.ie
	Commons Road, Navan, Co Meath	(046) 90 75 400	vromeath@revenue.ie
	Government Offices, The Murrough, Wicklow	(0404) 60 200	vrowickw@revenue.ie
Kilkenny District (Includes Carlow & Laois) (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Counties Kilkenny [except South Kilkenny], Carlow & Laois)	Government Offices, Hebron Road, Kilkenny	(056) 77 60 700	kilkenny@revenue.ie
Vehicle Registration Offices	Government Offices, Hebron Road, Kilkenny	(056) 77 60 700	vrokilken@revenue.ie
Tipperary District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Tipperary - excluding the area around Clonmel)	Government Offices, Stradvoher, Thurles, Co. Tipperary	(0504) 28 700	thurles@revenue.ie
	ACC Building, Liberty Square, Thurles, Co. Tipperary	(0504) 22 009	

East & South East Region continued

District	Address	Phone No.	E-Mail
Waterford District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Waterford, South Tipperary Clonmel area and South Kilkenny	Government Offices, The Glen, Waterford	(051) 086 21 00	waterford@revenue.ie
	Frank Cassin Wharf, Ferrybank, Waterford	(051) 85 16 82	
	Stafford's Wharf, New Ross, Co. Wexford	(051) 42 60 20	newross@revenue.ie
Vehicle Registration Offices	Government Offices, The Glen, Waterford	(051) 86 21 00	vrowford@revenue.ie
	Civic Offices, Dungarvan, Co. Waterford	(058) 48 154	vrodungarvan@revenue.ie
Wexford District (Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Wexford. Functions include Registery of Shipping & Superintendent of Mercantile Marine)	Government Offices, Anne Street, Wexford	(053) 49 300	wexford@revenue.ie
Vehicle Registration Office	Government Offices, Anne Street, Wexford	(053) 49 300	vrowxford@revenue.ie

District	Address	Phone No.	E-Mail
Public Offices (Enquiries dealt with at public counter only)	Central Revenue Information Office, Cathedral Street, Dublin 1. Tallaght Revenue Information Office, Plaza Complex, Belgard Road, Tallaght, Dublin 24.		
(Customers living in and businesses managed and controlled in Dublin postal districts 1 and 2)	9/15 Upper O'Connell Street, Dublin 1	(01) 86 55 000	dublincitycentrecusserv@revenue.ie
City Centre District **South City District** (Customers living in and businesses managed and controlled in Dublin City Council local authority area south of River Liffey but excluding Dublin 2 postal district)	85-93 Lower Mount Street, Dublin 2	(01) 64 74 000	dublinsouthcity@revenue.ie
North City District (Customers living in and businesses managed and controlled in Dublin City Council local authority area north of River Liffey but excluding Dublin 1 postal district)	9/15 Upper O'Connell Street, Dublin 1	(01) 86 55 000	dublinnorthcity@revenue.ie
South County District (Customers living in and businesses managed and controlled in South Dublin County Council local authority area)	Plaza Complex, Belgard Road, Tallaght, Dublin 24	(01) 64 70 700	dubsthcntycusserv@revenue.ie
Fingal District (Customers living in and businesses managed and controlled in Fingal local authority area)	Block D, Ashtowngate, Navan Road, Dublin 15	Lo-Call 1890 67 84 56	dublinfingalcusserv@revenue.ie
Dun Laoghaire - Rathdown District (Customers living in and businesses managed and controlled in Dun Laoghaire & Rathdown local authority area)	Lansdowne House, Lansdowne Road, Ballsbridge, Dublin 4	(01) 63 16 700	dublindunlrathdowncusserv@revenue.ie
Dublin Vehicle Registration Offices	St. John's House, Tallaght,Dublin 24 Furry Park, Santry, Dublin 9 111 Lower George's Street, Dun Laoghaire, Co. Dublin	(01) 41 49 777 (01) 85 79 800 (01) 20 20 850	dubsthcntycusserv@revenue.ie dublnfingalcusserv@revenue.ie dublindunlrathdowncusserv@revenue.ie

District	Address	Phone No.	E-Mail
Dublin Stamping District (Stamp Duty Customer Service & Technical)	Stamping Building, Lower Castle Yard, Dublin Castle, Dublin 2	(01) 64 75 000	dublinstamp@revenue.ie
Captial Acquisitions Tax (Where the donor's address is in Dublin)	Stamping Building, Dublin Castle, Dublin 2	(01) 64 75 000	catdr@revenue.ie
Dublin Port & Airport District (Customs Collection, Customs Clearance Imports & Exports in both Dublin Airport and Dublin Port, Receiver of Wreck and Registrar of Shipping)	New Custom House, Promenade Road, Dublin 3	(01) 87 76 200	dpadadmin@revenue.ie
Dublin Enforcement District (Enforcement of drugs and fiscal smuggling and other Revenue offences)	New Custom House, Promenade Road, Dublin 3	(01) 87 76 400	dublinenf@revenue.ie

Collector General's Division

District	Address	Phone No.	E-Mail
Tax Payments, Debt Management	Collector General, Sarsfield House, Limerick	Lo-Call 1890 20 30 70 Callers outside Ireland + 353 61 48 80 00	cg@revenue.ie
Tax Relief at Source for Mortgage Interest and Medical Insurance; Special Savings Incentive Accounts (SSIA)	Collector General, Sarsfield House, Limerick	1890 46 36 26	trsadmin@revenue.ie
P35 Employer's & BIK Helpline	Collector General, Nenagh, Co. Tipperary	Lo-Call 1890 25 45 65 Callers outside Ireland +353 67 63 400	employerhelp@revenue.ie

Other Useful Numbers

District	Phone No.
Stamp Duty - To make general enquiries about stamp duty	Lo-Call 1890 48 25 82
Capital Aquisitions Tax (CAT) - To make general enquiries about CAT	Lo-Call 1890 20 11 04
Forms and Leaflets - To request any Revenue form or leaflet (24 hours)	Lo-Call 1890 30 67 06
Customs Drugs Freephone - If you have any informaiton about illegal drugs contact our confidential hot-line	Lo-Call 1800 29 52 95