



Irish Tax Direct

April 2002



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1. Irish Tax Direct

Irish Tax Direct consists of the following sections.

News

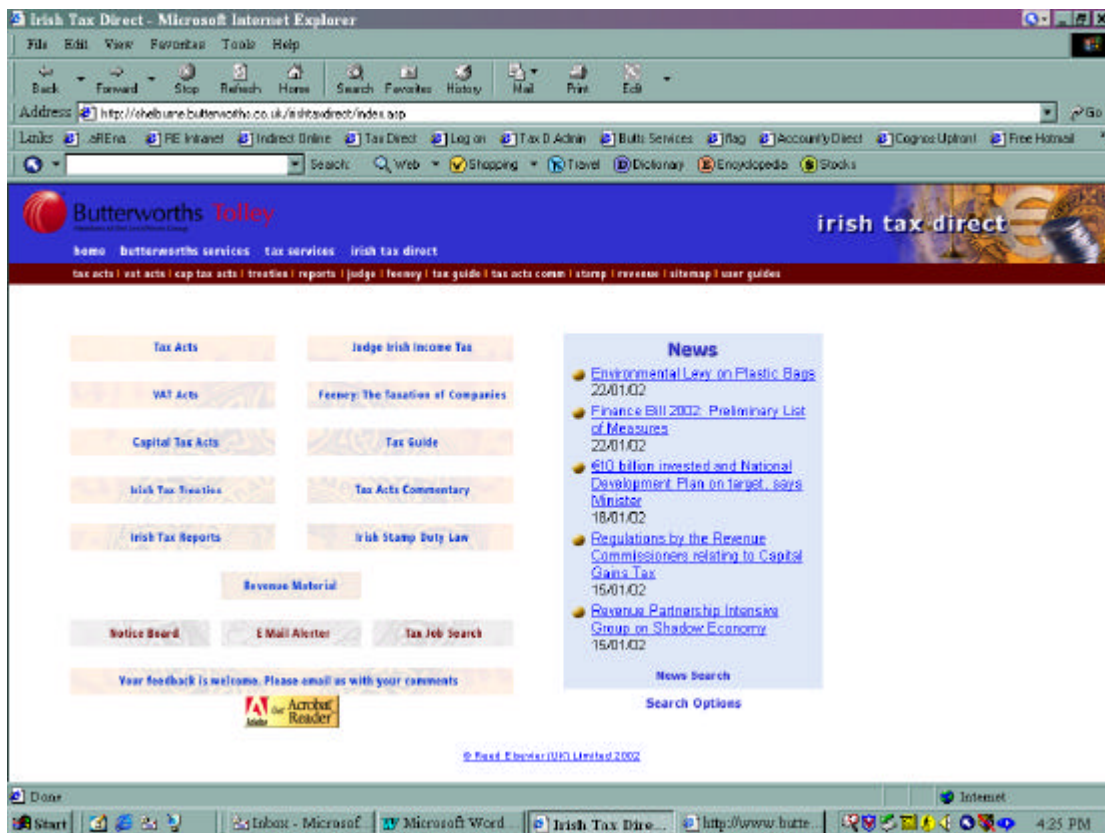
Latest developments in Irish tax news.

Libraries

- **Tax Acts**
This annual publication is well-established as the authoritative tax legislation reference book.
- **VAT Acts**
VAT Acts provides a complete picture of Irish VAT legislation and relevant European Union regulations and directives in a single, convenient volume.
- **Capital Tax Acts**
This handbook presents all the relevant legislation covering stamp duties, capital acquisition tax, probate tax and residential property tax.
- **Residential Property Tax**
All relevant Irish legislation including Finance Act 1983 Part VI (consolidated to Finance Act 2001)
- **Irish Tax Treaties**
This book contains all the Double Taxation Agreements entered into by Ireland.
- **Irish Tax Reports**
Irish Tax Reports is the only comprehensive set of reports of Irish tax cases ever published.
- **Judge Irish Income Tax**
This book is long established as the leading authority on Irish Income Tax.
- **Feeney: The Taxation of Companies**
This book provides the most comprehensive analysis and commentary available on the taxation of companies in Ireland.
- **Irish Tax Guide**
This publication contains a comprehensive guide to the Irish tax system, covering income tax, corporation tax, capital gains tax, capital acquisitions tax, probate tax, value added tax, stamp duties, employers' PAYE/PRSI, vehicle registration tax and customs & excise.
- **Tax Acts Commentary**
This book is a comprehensive, section-by-section guide to the Taxes Consolidation Act 1997.
- **Revenue Material**
The following Revenue Commissioners information is included: tax briefings, revenue statements of practice, revenue information leaflets and revenue forms and all the information released under the Freedom of Information Act.
- **Irish Stamp Duty Law**
This is the most comprehensive work available on stamp duty law in Ireland, providing detailed commentary and analysis of the principles and practices from both a legal and tax point of view.

2. Opening Irish Tax Direct

To access the Irish Tax Direct opening screen, select Irish Tax Direct from the Butterworths Direct home page (single click). The Irish Tax Direct frontpage will appear.



3. Unique Features

3.1 Navigation Bar

Once you have accessed Irish Tax Direct you will see the navigation bar at the top of the screen. In order to access a service within Irish Tax Direct left click once on the relevant heading.

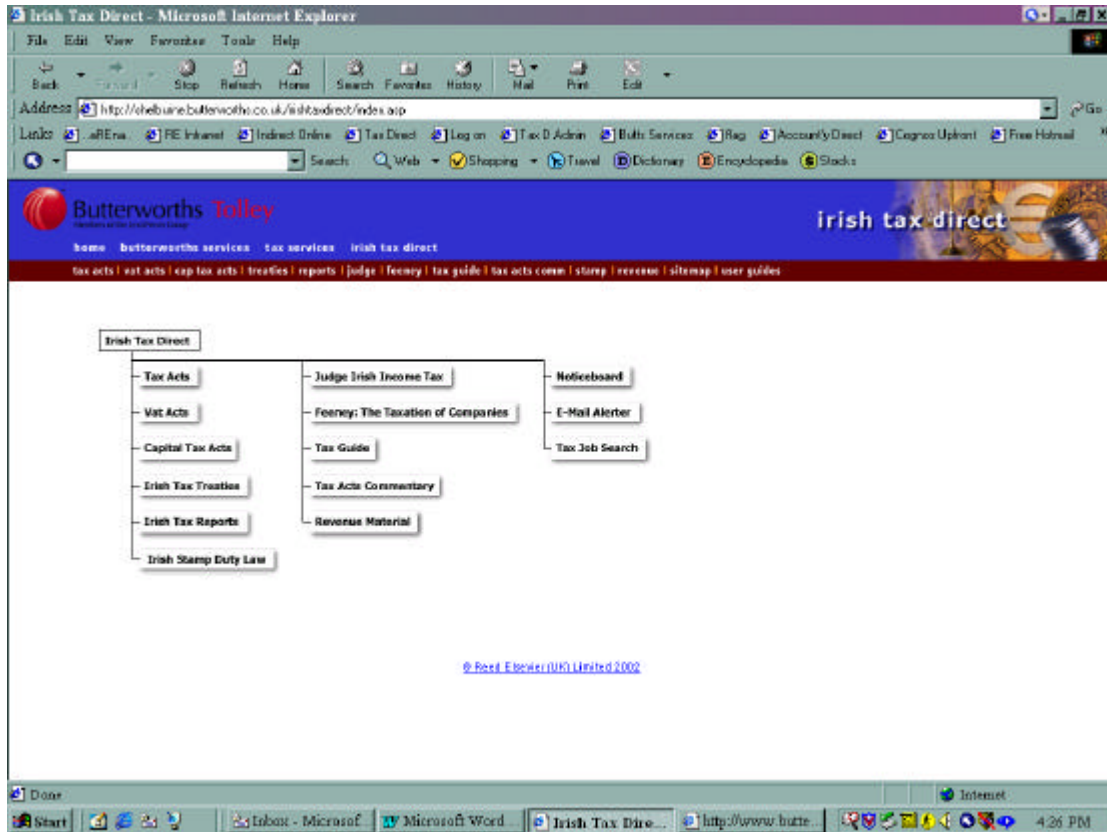


Left Clicking once 'Home' from the Navigation Bar will link to the butterworths.com Home Page.

Left Clicking once 'Irish Tax Direct' will return to Irish Tax Direct frontpage.

3.2 Sitemap

Users may also navigate Irish Tax Direct by using the sitemap. The sitemap can be accessed from the navigation bar.



The Irish Tax Direct sitemap is shown above. Areas can be accessed by left clicking on the required section.

4. Detailed Contents

4.1 News Service

The News service provides instant access to the latest specialised information and commentary on all major developments in Irish tax via the desktop. The news is updated throughout the day and includes:

- All material issued by the Department of Finance and Irish Revenue Commissioners;
- News from a variety of non-Governmental sources, such as Business and Finance and the European Commission;
- Relevant cases and statutory materials; and
- Material from the major business and tax newspapers and journals, eg Accountancy Ireland, Irish Times, Irish Independent and the Irish Examiner.

4.1.1 Using the News

The screenshot displays the Irish Tax Direct website within a Microsoft Internet Explorer browser window. The browser's address bar shows the URL <http://ehelaine.butterworths.co.uk/irishtaxdirect/index.asp>. The website's header features the Butterworths Tolley logo and the text "irish tax direct". Below the header is a navigation menu with links for "home", "butterworths services", "tax services", "irish tax direct", "tax acts", "vat acts", "cap tax acts", "treaties", "reports", "judge", "feevery", "tax guide", "tax acts comm", "storep", "revenue", "sitemap", and "user guides". The main content area is organized into several sections. On the left, there are buttons for "Tax Acts", "VAT Acts", "Capital Tax Acts", "Irish Tax Treaties", "Irish Tax Reports", "Judge Irish Income Tax", "Feevery: The Taxation of Companies", "Tax Guide", "Tax Acts Commentary", "Irish Stamp Duty Law", and "Revenue Material". In the center, there are buttons for "Notice Board", "E Mail Alertor", and "Tax Job Search". On the right, a "News" section lists five recent items: "Environmental Levy on Plastic Bags" (22/01/02), "Finance Bill 2002 - Preliminary List of Measures" (22/01/02), "€10 Billion Invested and National Development Plan on target, says Minister" (18/01/02), "Regulations by the Revenue Commissioners relating to Capital Gains Tax" (15/01/02), and "Revenue Partnership Intensive Group on Shadow Economy" (15/01/02). Below the news list is a "News Search" section with "Search Options". The footer of the website includes the copyright notice "© Ford, Eborac (UK) Limited 2002". The browser's taskbar at the bottom shows the Start button, several open applications including "Inbox - Microsoft", "Microsoft Word", "Irish Tax Dire...", and "Butterworths.co...", and the system clock showing "4:26 PM".

The News appears on the Irish Tax Direct frontpage, and contains the 5 most recent items added.

4.1.2 News Search

A news item in the archive can be found using the search facility. Enter the title or keywords from the title of the article into the search box on the screen.

The screenshot shows a web browser window titled "Irish Tax Direct - Microsoft Internet Explorer". The address bar displays "http://ehelb.une.butterworths.co.uk/irishdirect/index.asp". The page header features the Butterworths Tolley logo and the text "irish tax direct". Below the header is a navigation menu with links such as "home", "butterworths services", "tax services", "irish tax direct", "tax acts", "vat acts", "cap tax acts", "treaties", "reports", "judge", "fiscally", "tax guide", "tax acts comm", "store", "revenue", "sitemap", and "user guides".

The main content area is titled "News Search Archive" and contains a search form. At the top of the form is a text input box followed by a "Search" button. Below this are two sections: "Date Range" and "Sections".

The "Date Range" section includes "From:" and "To:" labels, each followed by a dropdown menu for the month (both set to "Jan") and a dropdown menu for the year (both set to "2001").

The "Sections" section has a radio button labeled "Search all sections" and a text box labeled "News". Below this is a note: "Select the section(s) of the site you wish to search. To select multiple items, use the 'Ctrl' key."

The "Classifications" section has two buttons: "Select All" and "Select None". Below these are several checkboxes, all of which are checked:

- Accounting
 - Auditing
 - Accounts
- Administrative Law
 - Inquiries
 - Maladministration
- Accounting Standards
- Charity
- Judicial Review
- Ministerial Responsibility

Type in the box and simply press search. Or narrow the search by selecting date range, sections or certain classifications.

4.2 Libraries

Tax Acts

This annual publication is well-established as the authoritative tax legislation reference book. It contains, in one portable volume, the Taxes Consolidation Act 1997, as updated to the Finance Act 2001. Each section is fully annotated and cross-referenced and includes substantial case law notes. The legislation is presented in a clear, easy-to-read style and the latest edition contains a user-friendly destination table and a comprehensive index making it an invaluable tool for tax practitioners, lawyers, and students alike.

- Now includes all relevant revenue commissioners' precedent decisions
- All relevant Irish legislation including the Taxes Consolidation Act 1997 (consolidated to Finance Act 2001)
- The Town Renewal Act 2000
- The Income Tax (Employments) Regulations 2001
- The Income Tax (Relevant Contracts) Regulations 2001
- Informative and extensive annotation of the legislation provisions
- The relevant Statutory Instruments
- A user-friendly Destination Table showing the present location of all pre-consolidation sections
- An extensive and detailed index to facilitate the tracing of legislation quickly and easily
- Detailed and extensive cross-referencing between sections

VAT Acts

VAT Acts provides a complete picture of Irish VAT legislation and relevant European Union regulations and directives in a single, convenient volume. Together with Tax Acts, Capital Tax Acts, and also Tax Acts Commentary and the Irish Tax Guide, it forms a complete set of the Irish Annotated Tax Legislation. Each section is annotated with cross-references, statutory instruments, statements of practice and both Irish and European Case Law. Presented in an easy-to-read style, it also features a comprehensive and user-friendly index.

In addition VAT Acts includes:

- All the text of relevant published Precedent Decisions of the Revenue Commissioners
- The Value Added Tax Act 1972 consolidated to Finance Act 2001
- The non-amending sections of, and detailed notes on, the Finance Acts from 1973 to 2001
- Value Added Tax Regulations, Orders and Statements of Practice
- The Electronic Commerce Act, 2000
- European Union Directives and European Union Regulations

Capital Tax Acts

This handbook presents all the relevant legislation covering stamp duties, capital acquisition tax, probate tax and residential property tax. Presented in the same clear, easy-to-read style, each section is annotated and cross-referenced to statutory instruments, statements of practice and case law. Its comprehensive and user-friendly index makes this an indispensable tax annual.

Capital Acquisitions Tax

- All relevant Irish legislation including the Capital Acquisitions Tax Act 1976 (consolidated to Finance Act 2001)
- Relevant sections of Disclosure of Certain Information for Taxation and Other Purposes Act 1996
- The text of major statutory instruments for Capital Acquisitions Tax

Residential Property Tax

- All relevant Irish legislation including Finance Act 1983 Part VI (consolidated to Finance Act 2001)
- Relevant sections of Disclosure of Certain Information for Taxation and Other Purposes Act 1996

Irish Tax Treaties

By Mary Walsh, BSc, FCA, Senior International Tax Partner, PricewaterhouseCoopers, Dublin, Senior Irish correspondent, Tax Notes International and Irish correspondent, Intertax and EC Tax Review.

This book contains all the Double Taxation Agreements entered into by Ireland. It also contains the latest OECD Model Tax Convention including the commentary thereon. This new edition also contains other interpretation agreements, useful tables and relevant EU material. This is a clear, easy-to-read book which contains all the treaties entered into by Ireland in a single portable volume.

Irish Tax Reports

Irish Tax Reports is the only comprehensive set of reports of Irish tax cases ever published. Edited by Barrister B H Giblin, a revenue specialist and long-standing contributor to the Irish Tax Review this unique set brings together all tax cases in Ireland since the foundation of the state.

Many previously unreported judgments are included, as are many of the cases stated.

Judge Irish Income Tax

By Professor John Ward, BA, FCA, FITI, FITII.

This book is long established as the leading authority on Irish Income Tax. It is the most comprehensive commentary and analysis on the principles and practice of income tax in Ireland. This major work focuses on the sort of complex issues that other textbooks avoid. Its immense reputation rests on its numerous examples, and its informed and incisive treatment of the more difficult aspects of this tax.

Feeney: The Taxation of Companies

By Michael Feeney, MA, AITI

The Taxation of Companies is the latest addition to the Butterworths Irish Tax Library. Following the style of the highly acclaimed Judge Irish Income Tax, this book provides the most comprehensive analysis and commentary available on the taxation of companies in Ireland. A uniquely practical book, this edition features detailed worked examples and extensive references to case law throughout, ensuring its value as a one-stop reference source in day-to-day work.

Irish Tax Guide

Written by: John O'Mara, Anne Duggan, Donal O'Leary, Denis Herlihy, Anita Kissane, Grainne Clohessy, Neil Metchette, and Chris Byrne, Irish Tax Guide is written in non-technical language by a team of practising tax specialists. This publication contains a comprehensive guide to the Irish tax system, covering income tax, corporation tax, capital gains tax, capital acquisitions tax, probate tax, value added tax, stamp duties, employers' PAYE/PRSI, vehicle registration tax and customs & excise.

The new, fully updated edition features:

- Detailed worked examples
- Extensive references to case law
- Sample tax computations
- All the commonly used Revenue forms with a guide to their completion

Tax Acts Commentary

Written by Dr Frank Brennan, D Econ Sc, FITI; and Seamus Howley, FITI, two of Ireland's leading tax experts, this book is a comprehensive, section-by-section guide to the Taxes Consolidation Act 1997.

The book is the essential reference guide to the Finance Acts and the Taxes Consolidation Act 1997, and interprets and explains, section by section, clearly and precisely the issues involved, highlighting the refinements and exceptions with the use of clearly illustrated examples. It outlines recent Circuit Court and Appeal Commissioners' decisions, in addition to helpful tax planning suggestions all in one single unabridged volume. Intended for use as an ideal companion to Tax Acts, it incorporates all the relevant case law and revenue concessions, and explains the impact of the legislation on each section.

Tax Acts Commentary includes discussion of:

- The income tax credit system
- The change to the calendar year tax year for income tax purposes
- Taxation of share options
- Tax relief at source for certain items
- New tax reliefs
- Corporation tax loss relief restrictions
- New government savings scheme
- VAT and PAYE collection charges
- CGT exemption for certain transfers of sites

Revenue Material

The following Revenue Commissioners information is included: tax briefings, revenue statements of practice, revenue information leaflets and revenue forms and all the information released under the Freedom of Information Act.



Irish Stamp Duty Law

By David Donegan, BCL (NUI), AITI, Solicitor, Partner, Henry PF Donegan & Son, Solicitors, Cork; and Raymond Friel, BCL (NUI), LLM (Exon), BL (King's Inn), Lecturer in Law, University of Limerick.

This is the most comprehensive work available on stamp duty law in Ireland, providing detailed commentary and analysis of the principles and practices from both a legal and tax point of view. The authors provide a unique blend of academic interpretation and practical advice. Detailed worked examples and extensive case law references are featured throughout and the text covers everything from capital duty to adjudication and appeals. This edition is fully updated and includes:

- All relevant Irish legislation including the Stamp Duties Consolidation Act 1999 (consolidated to Finance Act 2001)
- All relevant text of the major statutory instruments
- Council Directive 69/335/EEC on capital duty (consolidated)
- User-friendly Destination Table showing the present location of all pre-consolidated sections

5. Other Information

4.1 Editorial

If you have a query about the content of Indirect Tax Online, you can contact us by telephone or E-mail. Simply call the Butterworths Direct help line on 0845 6081188 and they will connect you to the appropriate person to deal with your query. Alternatively, you can E-mail us with any editorial queries or comments by using the 'contact us' links that appear on the home page. We welcome feedback from our customers about Indirect Tax Online so please feel free to contact us.

4.2 Technical Support

Support for our on-line services available:

09.00 - 17.00 Monday to Friday

08.00 – Midnight Saturday and Sunday by e-mail at:

online.support@Butterworths.com

Tel: (44) 0845 305 0500 Fax: (44) 01483 257 917

<http://www.butterworths.com/content/support/techsupport.htm>

To assist the helpline in resolving your problems as quickly as possible please have the following information to hand before calling

What internet browser are you using?

What product do you subscribe to?

Do you have a network or a standalone PC?

If you are on a network what type is it? (ie. Novell NT etc)

Which version of Dos are you using

Which version of Windows are you using?

What was the sequence of events leading up to your problem?

5.3 Customer Support

Customer Support is available from Monday to Friday 09.00 – 17.00

Tel: 0845 608 1188

For calls from outside the UK: (44) 207 400 2822.