KEY DATES

Corporation Tax

File: Tax Return within 8 months and 21 days of the accounting year end

Pay: Large Companies
(company is a "large company" if its previous years liability>€200,000)

45% payable on 21st of the sixth month
90% payable on 21st of the penultimate month
Balance payable on filing Tax Return
(45% may be based on 50% of previous year)

Pay: Small Companies
(all companies other than "large companies")

90% payable on 21st of the penultimate month
Balance payable on filing Tax Return
(90% may be based on 100% of previous year)

Income Tax

31 October 2011 — Pay: 2010 Balance of tax; 2011 Preliminary tax
File: 2010 Income tax return
(including capital gains for 2010)

Capital Gains Tax Payment Dates

Disposal from 1 Jan. to 30 Nov. 2011 — Pay: 15 December 2011
Disposal from 1 Dec. to 31 Dec. 2011 — Pay: 31 January 2012

Capital Acquisitions Tax Pay & File Dates

Gifts/Inheritances taken in period:

1 Jan to 31 Aug 2011	Pay & File	30 September 2011
1 Sept to 31 Dec 2011	Pay & File	30 September 2012

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15th February 2011 — File: 2010 Return

CURRENT CIVIL SERVICE MILEAGE RATES

	Engine Capacity		
Official Mileage (In a Calendar Year)	Up to 1200cc	1201 to 1500cc	1501cc and over
km*	cent	cent	cent
Up to 6437km	39.12	46.25	59.07
6438 & Over	21.22	23.62	28.46

* Rates are per km (1 mile = 1.609 kilometres)

CURRENT CIVIL SERVICE SUBSISTENCE RATES

	Allowances		
	Night	Day	Day
Time away from work base	24 hours	10 hours	5 hours
Class A Rate	€108.99	€33.61	€13.71

Night allowances reduced after 14 nights

LHM Casey McGrath is a member of Atrium Wealth Management Limited

Atrium Wealth Management

and is authorised to conduct investment business under the Investment Intermediaries Act by The Association of Chartered Certified Accountants

Financial Planning & Wealth Management

- Pension Consulting
- Key Person & Co Director's Insurance
- Income Protection
- Life/Mortgage Protection Insurance
- Critical Illness Arrangements
- Savings Plans
- Financial Health Check
- Self Administered Pension Funds

Lump Sum Investments

- Personal & Business Deposits
- Unit Linked/With Profit Investments

Mortgages

- Personal
- Commercial

Atrium Wealth Management

Atrium Wealth Management Limited is regulated by Central Bank of Ireland

LHM CASEY McGRATH

CHARTERED CERTIFIED ACCOUNTANTS

REGISTERED AUDITORS

TAXATION AND FINANCIAL CONSULTANTS

Member of msi Global Alliance
Independent Legal & Accounting Firms

2011 TAX FACTS

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INCOME TAX

Income Tax Rates - 2011		20%	41%
Single/Widowed	(No Children)	32,800	Bal
Single/Widowed	(With Children)	36,800	Bal
Married Couple	(One Income)	41,800	Bal
Married Couple	(Two Incomes) Max	65,600	Bal

Max spouse additional €23,800

Personal Credits		2011 €	2010 €
Single person		**1,650**	1,830
Married person		**3,300**	3,660
Widowed person			
- Without dependant children		**2,190**	2,430
- Qualifying for one parent family tax credit		**3,300**	3,660
One parent family		**1,650**	1,830
Home carer's credit	(Max)	**810**	900
Age credit	(Single)	**245**	325
Age credit	(Married)	**490**	650
PAYE tax credit		**1,650**	1,830
Incapacitated child	(Max)	**3,300**	3,660
Dependent relative	(Max)	**70**	80
Blind persons credit		**1,650**	1,830
Employing a carer	(at 41% rate)	**50,000**	50,000
Service Charges	(Max)	**400**	400
Tuition fees			
de minimis €1,000 / €2,000	(Max)	**1,000**	1,000

Rent Credit (max)			
Single	Age under 55	**320**	400
	Age over 55	**640**	800
Widowed/Married	Age under 55	**640**	800
	Age over 55	**1,280**	1,600

Benefit-In-Kind		
Home loans	**5%**	5%
Other loans	**12.5%**	12.5%

Liable to income tax on specified rate above less actual rate charged.

	€	€
Small benefit threshold	**250**	250

Income Exemption Limits

	2011 €	2010 €
Single over 65 years old	**18,000**	20,000
Married over 65 years old	**36,000**	40,000

Add €575 for each of first two dependent children and €830 for third and subsequent children.

Rent-a-room relief		
Maximum rent	**10,000**	10,000

DIRT Rates		
	27%	25%

UNIVERSAL SOCIAL CHARGE (USC)

(USC replaces the Income Levy and Health Contribution Levy)

USC Rates - 2011	Employed	Self-Employed
Aged under 70 years		
Income up to €10,036	2%	2%
Income from €10,037 to €16,016	4%	4%
Income from €16,017 to €100,000	7%	7%
Income above €100,000	7%	10%
Aged over 70 years / Medical Card Holders		
Income up to €10,036	2%	2%
Income from €10,037 to €100,000	4%	4%
Income above €100,000	4%	7%

USC rates are progressive

Exempt from USC if income less than €4,004 p.a. (€77 per week)

PRSI

Class A		Per Annum	Per Wk	Employee	Employer
Up to		€1,976	(€38)	0.00%	0.50%
€1,977	to	€18,304	(€352)	0.00%	8.50%
€18,305	to	€18,512	(€356)	4.00%	8.50%
Over		€18,512	(€356)	4.00%	10.75%

The first €127 pw (€551 pm) is exempt from PRSI

	2011	2010
Class S (Self Employed & Certain Directors)	4%	3%

Minimum annual PRSI contribution is €253

MORTGAGE INTEREST RELIEF (TRS)

Allowable	First Time Buyers €	Other €
Single Person	10,000	3,000
Married/Widowed	20,000	6,000

Rate — **First Time Buyers** Yrs 1-2 **(25%)** Yrs 3-5 **(22.5%)** Yrs 6-7 **(20%)**
Others * Yrs 1-7 **(15%)** +7Yrs **(None)**

*** Relief Restricted to loans taken out from 01/01/2004**

PENSION RELIEF - SELF EMPLOYED / AVC'S

		2011 €	2010 €
EARNINGS CAP		**115,000**	150,000
Maximum Contribution			
Up to 30	15%	**17,250**	22,500
30 to 39	20%	**23,000**	30,000
40 to 49	25%	**28,750**	37,500
50 to 54	30%	**34,500**	45,000
55 to 59	35%	**40,250**	52,500
60 & over	40%	**46,000**	60,000

CORPORATION TAX RATES

	2011	2010
Standard rate	**12.5%**	12.5%
Higher rate	**25%**	25%
Qualifying Start-Up Companies	**0%**	0%

* 10% "manufacturing" CT rate ended on 31 December 2010

CAPITAL ALLOWANCES

	2011	2010
Plant & Machinery, Motor Vehicles	**12.5%**	12.5%
Industrial Buildings (including Hotels)	**4.0%**	4.0%
Farm Buildings	**15.0%**	15.0%

STAMP DUTY

Residential

	€	2011	2010
First	1,000,000	**1%**	0%-9%
Excess over	2,000,000	**2%**	9%

New residential rates apply from 8 December 2010

Non Residential

€		€	
Up to		10,000	Nil
10,001	to	20,000	1%
20,001	to	30,000	2%
30,001	to	40,000	3%
40,001	to	70,000	4%
70,001	to	80,000	5%
Over 80,000			6%

CAPITAL ACQUISITIONS TAX

Relationship:		Class Thresholds 2011 € (from 8/12/2010)	2010 €
Child, foster child, minor child of deceased child		**332,084**	414,799
Lineal ancestor, lineal descendant, sibling, grandchild		**33,208**	41,481
None of the above		**16,604**	20,740
Rate of Tax	Threshold amount	**0%**	0%
	Balance	**25%**	25%
Annual Small Gift Exemption		**€3,000**	€3,000

CAPITAL GAINS TAX

	2011	2010
Rate of Tax	**25%**	25%
Annual Exemption	**€1,270**	€1,270

Indexation applies for period of ownership up to 31st December 2002

VAT

Rate	2011	2010
Standard	21%	21%
Reduced	13.5%	13.5%

VAT Registration Thresholds - 2011

Goods **€75,000** Services **€37,500** Cash Basis **€1,000,000**

TAX INCENTIVE SCHEMES

	€
Film Relief Schemes (Max. Investment)	**50,000**
BES (Max. Investment)	**150,000**