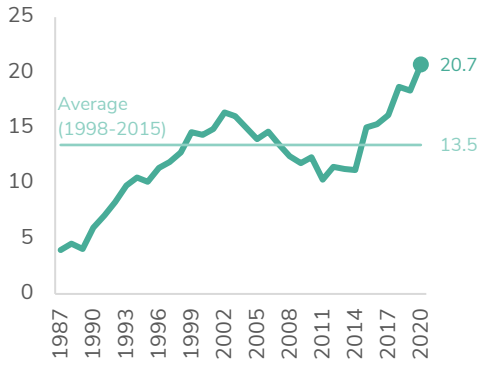
S6. Corporation tax analysis

This section looks at Ireland's corporation taxes and how these have grown in importance to overall tax receipts in recent years.

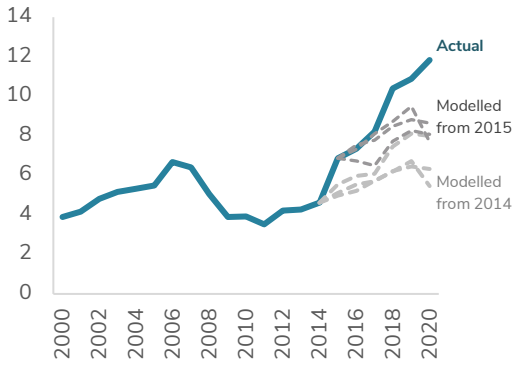
Corporation tax at record shares

% total Exchequer taxes



Receipts exceed model estimates

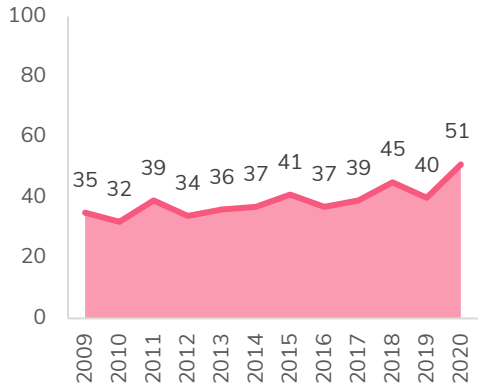
€ billions



Source: Revenue data; and Fiscal Council workings.
Notes: Model estimates based on ordinary least squares and error correction models of corporation tax receipts using Domestic GVA and Modified Gross National Income to predict receipts from 2014 and 2015.

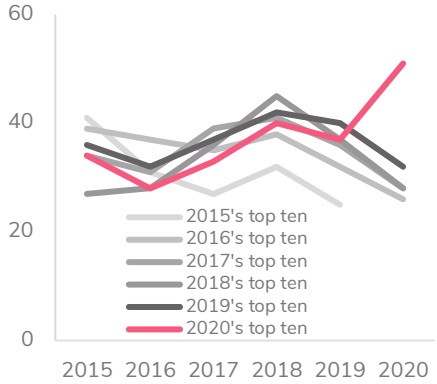
Receipts are concentrated

% net receipts accounted for by top ten companies



Though top ten changes over time

% net receipts accounted for by top ten companies



Source: Revenue data; and Fiscal Council workings.

Corporation tax receipts

€ billions unless otherwise stated

Total corporation tax in 2020	11.8
% of Exchequer taxes	20.7
Estimates of excess: lowest estimate	3.2
central estimate	4.8
highest estimate	6.4
% net receipts from Top 10 companies	51
% net receipts from Top 100 companies	79
% net receipts from Foreign-owned MNEs	82

Source: Fiscal Council workings.
Notes: "Excess" is the difference between actual and modelled corporation tax receipts.