Syllabus and study guide

Taxation Ireland (E1 IRL)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to develop and enable the application of technical knowledge and skills relating to the Irish tax system as applicable to individuals, single companies and groups of companies.

2. Introduction to the syllabus

The syllabus for E1 Taxation (E1 IRL) starts by introducing candidates to the functions and systems applicable to Irish tax, including sources of revenue law and practice and the system for self-assessment.

The syllabus then moves on to provide the core knowledge of the main technical areas of Irish taxation as they affect the activities of individuals and businesses, beginning with income tax. The syllabus covers the taxation of income from employment, self-employment, property and investments, including the availability of exemptions and reliefs.

The next technical area covered by the syllabus is corporation tax, in particular the profits chargeable to corporation tax, how the corporation tax liability is computed and the effect of a group structure for corporation tax purposes.

The syllabus then moves on to cover chargeable gains, including the principles of computing gains and losses, the computation of capital gains tax and any exemptions and reliefs which may be available.

The next area of the syllabus is local property tax (LPT), where candidates are introduced to the scope of LPT, how it is computed and the payment options available.

The syllabus then moves on to introduce candidates to social insurance and the universal social charge.

Lastly, the syllabus covers the scope, administration and calculation of value added tax (VAT).

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Assess the operation and scope of the Irish tax system, the obligations of taxpayers and/or their agents and the implications of non-compliance
- Analyse and calculate the income tax liabilities of individuals
- Analyse and calculate the corporation tax liabilities of individual companies and groups of companies
- Analyse and calculate the chargeable gains and losses arising on companies and individuals
- Analyse and calculate the taxation of residential property
- Analyse and calculate the effect of social insurance and universal social charge on employees, employers and the self-employed
- Analyse and calculate the effects of value added tax on incorporated and unincorporated businesses
- Assess the impact of relevant taxes which apply in a variety of business and personal contexts

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A The Irish tax system and its administration

1. Irish taxes
2. Principal sources of revenue law and practice
3. The system for self-assessment, the making of returns, submission of information, claims and the procedures relating to compliance checks, appeals and disputes

B Income tax liabilities

1. The scope of income tax
2. Income from employment
3. Income from self-employment
4. Property and investment income
5. The comprehensive computation of taxable income and income tax liability
6. The use of exemptions and reliefs in deferring and minimising income tax liabilities
7. The time limits, including payments on account and penalties for non-compliance

C Corporation tax liabilities

1. The scope of corporation tax
2. Profits chargeable to corporation tax
3. The comprehensive computation of corporation tax liability
4. The effect of a group corporate structure for corporation tax purposes
5. The time limits, including payments on accounts and penalties for non-compliance

D Chargeable gains

1. The scope of the taxation of capital gains for individuals and companies
2. The basic principles of computing gains and losses
3. Gains and losses on the disposal of moveable and immovable property
4. Gains and losses on the disposal of shares and securities
5. The computation of the capital gains tax payable
6. The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets
7. The time limits, including payments on account and penalties for non-compliance

E Local property tax

1. The scope of local property tax (LPT)
2. Determination of who is liable to pay LPT
3. The computation of LPT payable
4. Alternative payment options
5. The time limits, including payments on account and penalties for non-compliance

F Social insurance and universal social charge

1. The scope of social insurance
2. Social insurance contributions for self-employed persons and employees
3. Universal social charge

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G Value added tax

1. The scope of value added tax (VAT)
2. The VAT registration requirements
3. The computation of VAT liabilities
4. The effect of special schemes
5. Administration of VAT and penalties for non-compliance

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6. Detailed study guide

A The Irish tax system and its administration

1. Irish taxes

a) Explain the difference between direct and indirect taxation.[1]

b) Summarise the different types of capital and revenue taxes.[1]

c) Recommend an appropriate ethical action or response to a given tax situation.[2]

2. Principal sources of revenue law and practice

a) Explain the overall structure of the Irish tax system.[1]

b) Summarise the different sources of revenue law.[1]

c) Assess the interaction of the Irish tax system with that of other tax jurisdictions.[2]

d) Compare and contrast tax avoidance and tax evasion.[2]

3. The system for self-assessment, the making of returns, submission of information, claims and the procedures relating to audits, appeals and disputes

a) Analyse the features of the self-assessment tax system as it applies to individuals.[2]

b) Analyse the features of the self-assessment system and apply to companies.[2]

c) Apply the time limits which apply to the filing of returns and the making of claims.[2]

d) Summarise the information and records which taxpayers need to retain for tax purposes.[1]

e) Analyse the circumstances in which the Revenue can audit a self-assessment return.[2]

f) Analyse the procedures for dealing with appeals and disputes.[2]

g) Apply the due dates for the payment of tax under the self-assessment system.[2]

h) Summarise the main features of the Revenue Online Service (ROS).[1]

B Income tax liabilities

1. The scope of income tax

a) Assess how the residence, ordinary residence and domicile status of an individual is determined.[2]

b) Assess and apply the implications of the residence, ordinary residence and domicile status of an individual on the scope of Irish income tax.[2]

c) Assess the taxation of an Irish resident in relation to sources of income arising in the UK: trading income, interest, dividends, rent, royalties, salary and pensions.[2]

d) Assess the income liable to Irish taxation of a non-Irish resident individual.[2]

2. Income from employment

a) Assess the factors which determine whether an engagement is treated as employment and self-employment.[2]

b) Analyse the basis of assessment for employment income.[2]

c) Calculate the income assessable.[2]

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d) Analyse the allowance deductions, including travelling expenses, relocation expenses and inducement payments.[2]

e) Assess and apply the use of the Revenue approved mileage and subsistence allowances scheme.[2]

f) Explain the PAYE system.[1]

g) Calculate the amount of benefits assessable.[2]

h) Assess the treatment of profits arising from the granting and exercise of rights under share option schemes, both long and short options.[2]

i) Termination and other lump sum payments:

(i) Analyse the treatment of termination payments and other lump sum payments received by employees.[2]
(ii) Calculate relevant taxable and tax-free amounts.[2]

3. Income from self-employment

a) Analyse the basis of assessment for self-employment income.[2]

b) Apply the badges of trade.[2]

c) Analyse the expenditure which is allowable in calculating the tax-adjusted trading profit for persons carrying on a trade/profession/vocation.[2]

d) Assess and apply the relief which can be obtained for pre-trading expenditure.[2]

e) Assess and apply the relief available through the use of the artists exemption.[2]

f) Calculate the assessable profits on commencement and on cessation, including a death situation.[2]

g) Calculate farming income on the income averaging basis.[2]

h) Calculate the relief available for an increase in farming trading stock.[2]

i) Capital allowances:

(i) Explain what constitutes plant and machinery for capital allowance purposes.[1]
(ii) Calculate wear and tear allowances, including on motor cars.[2]
(iii) Calculate balancing allowances and balancing charges.[2]
(iv) Explain an industrial building for industrial buildings allowance purposes.[1]
(v) Calculate industrial buildings allowance for new and second-hand buildings.[2]
(vi) Calculate the balancing adjustment on the disposal of an industrial building.[2]
(vii) Calculate farm buildings allowance.[2]

j) Relief for trading losses, including farming losses:

(i) Analyse how trading losses can be carried forward.[2]
(ii) Analyse how trading losses can be claimed against total income.[2]
(iii) Analyse and calculate the relief for trading losses in the early years of a trade.[2]
(iv) Analyse and calculate terminal loss relief.[2]

k) Partnerships:

(i) Analyse and calculate how a partnership is assessed to tax.[2]
(ii) Calculate the assessable profits for each partner following a change in the profit sharing ratio.[2]
(iii) Calculate the assessable profits for each partner following a change in the membership of the partnership.[2]

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l) Assess and apply professional services withholding tax (PSWT), withholding tax on payments received for professional services by government and state bodies.[2]

m) Assess and apply the relevant contracts tax (RCT) rules.[2]

4. Property and investment income

a) Calculate rental income.[2]

b) Calculate the capital allowances available for set off against rental income.[2]

c) Analyse and apply rent-a-room relief.[2]

d) Calculate the amount assessable when a premium is received for the grant of a short lease.[2]

e) Assess and apply how relief for a rental deficiency and excess capital allowances is given.[2]

f) Contrast between tax exempt and taxable savings income.[2]

g) Calculate the withholding tax and final tax payable on savings income and property income.[2]

h) Calculate the tax payable on dividend income.[2]

5. The comprehensive computation of taxable income and income tax liability

a) Prepare a basic income tax computation involving different types of income.[2]

b) Calculate the amount of reliefs deductible at the marginal rate.[2]

c) Explain the treatment of charges on income and calculate any amount deductible from gross income.[2]

d) Calculate the amount of income tax payable.[2]

e) Calculate the amount of personal tax credits available.[2]

f) Contrast the joint assessment, separate assessment and single treatment of married couples, including couples in civil partnerships, as recognised under the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010.[2]

g) Analyse and calculate year of marriage relief and year of registration as civil partners' relief.[2]

h) Assess the treatment of divorced and separated couples, including civil partners.[2]

6. The use of exemptions and reliefs in deferring and minimising income tax liabilities

a) Assess and calculate the relief given for contributions to the pension schemes for self-employed individuals and employed individuals who are not in an occupational pension scheme.[2]

b) Assess and apply the relief given to employees for contributions to occupational pension schemes.[2]

c) Assess and apply how married couples and civil partnerships might seek to minimise their tax liabilities.[2]

7. The time limits, including payments on account and penalties for non-compliance

a) Apply the due dates for the payment of tax under the self-assessment system.[2]

b) Calculate interest on overdue/overpaid tax.[2]

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C Corporation tax liabilities

1. The scope of corporation tax

a) Explain the term 'accounting period'.[1]

b) Apply the rules to determine when an accounting period starts and when an accounting period finishes.[2]

c) Explain the allocation of profits between accounting periods.[1]

d) Explain how the residence of a company is determined.[1]

e) Assess the profits assessable on a company resident in the State.[2]

f) Assess the profits assessable on a company not resident in the State.[2]

2. Profits chargeable to corporation tax

a) Analyse the expenditure which is allowable in calculating the tax-adjusted trading profit.[2]

b) Assess and apply the relief which can be obtained for pre-trading expenditure.[2]

c) Calculate capital allowances (as for income tax).[2]

d) Calculate rental income.[2]

e) Calculate the capital allowance available for set off against rental income.[2]

f) Analyse how trading losses can be carried forward.[2]

g) Analyse how trading losses can be claimed against income of the current or previous accounting period, including terminal loss relief.[2]

h) Assess and apply the restriction of loss relief when a corporation tax return is filed late.[2]

i) Assess and apply the factors which will influence the choice of loss relief claim.[2]

j) Explain how relief for a rental deficiency and excess capital allowances is given.[1]

k) Assess and apply the treatment of charges on income, including trade and non-trade charges.[2]

l) Calculate profits chargeable to corporation tax.[2]

3. The comprehensive computation of corporation tax liability

a) Calculate the corporation tax liability.[2]

b) Assess and apply the corporation tax exemption for new start-up companies.[2]

c) Assess how the relief for new start-up companies applies, including marginal relief.[2]

d) Analyse the implications of receiving franked investment income.[2]

e) Calculate dividend withholding tax (DWT).[2]

f) Assess and apply the withholding tax provisions with regards to payments to subcontractors (RCT), annual payments, including interest, and royalties.[2]

g) Assess and apply how exemptions and reliefs can defer or minimise corporation tax liabilities.[2]

4. The effect of a group corporate structure for corporation tax purposes

a) Assess the group for trading loss purposes and analyse the reliefs which are available to members of such a group.[2]

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b) Assess the group for capital gains tax purposes and analyse the reliefs which are available to members of such a group.[2]

c) Assess a group for interest and royalty payment purposes.[2]

5. The time limits, including payments on account and penalties for non-compliance

a) Apply the due dates for the payment of corporation tax for both large and small companies.[2]

b) Calculate interest on overdue/overpaid tax.[2]

D Chargeable gains

1. The scope of the taxation of capital gains for individuals and companies

a) Explain the scope of capital gains tax.[1]

b) Assess the implications of the residence, ordinary residence and domicile status of an individual for capital gains tax.[2]

c) Explain specified assets and the implications of their disposal for capital gains tax purposes.[1]

d) Explain those assets which are exempt.[1]

2. The basic principles of computing gains and losses, including gains and losses on development land

a) Calculate capital gains for both individuals and companies.[2]

b) Explain the treatment of capital losses for both individuals and companies.[1]

c) Analyse the treatment of transfers between spouses and other connected persons.[2]

d) Calculate the amount of allowance expenditure for a part disposal.[2]

3. Gains and losses on the disposal of moveable and immoveable property

a) Assess whether chattels and wasting assets are exempt.[2]

b) Calculate the chargeable gains/allowable losses when chattels are disposed of.[2]

c) Apply the relief available when negligible value claims are made.[2]

d) Calculate the exemption when a principal private residence is disposed of.[2]

e) Calculate the chargeable gain when a principal private residence has been used for business purposed.[2]

f) Assess the amount of principal private residence relief available when a principal private residence has been let out.[2]

g) Calculate the capital gain when the sale price of a principal private residence reflects development potential.[2]

4. Gains and losses on the disposal of shares and securities

a) Calculate the value of quoted shares where they are disposed of by way of a gift.[2]

b) Assess and apply the share identification rules.[2]

c) Assess and apply the treatment of bonus issues, rights issues, takeovers and reorganisations.[2]

d) Assess how anti-avoidance rules apply to ensure that losses claimed on share disposal are realised.[2]

5. The computation of the capital gains tax payable

a) Calculate the amount of capital gains tax payable by individuals.[2]

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b) Calculate the amount of capital gains tax payable by individuals availing themselves of entrepreneur relief on qualifying business assets.[2]

c) Assess and apply capital gains withholding tax.[2]

d) Calculate the liability to tax on the capital gains of companies.[2]

6. The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets

a) Assess and apply the relief on disposal of a site to a child.[2]

7. The time limits, including payments on account and penalties for non-compliance

a) Apply the due dates for the payment of capital gains tax for individuals.[2]

b) Calculate interest on overdue/overpaid tax.[2]

E Local property tax

1. The scope of local property tax (LPT)

a) Explain the scope of LPT.[1]

2. Determination of who is liable to pay LPT

a) Analyse who is the liable person.[2]

b) Analyse and assess property ownership dates which are applicable.[2]

c) Analyse and assess properties which are exempt from LPT.[2]

3. The computation of LPT payable

a) Assess how property is valued.[2]

b) Calculate the amount of LPT payable.[2]

4. Alternative payment options

a) Assess when LPT can be deferred.[2]

b) Recommend alternative payment plans.[2]

5. The time limits, including payments on account and penalties for non-compliance

a) Apply the due dates for the payment of LPT.[2]

F Social insurance and universal social charge

1. The scope of social insurance

a) Explain the scope of social insurance [1]

2. Social insurance contributions for self-employed persons and employees

a) Calculate the contributions payable by self-employed persons (Class S).[2]

b) Calculate the contributions payable by, and on behalf of, employees (Class A1).[2]

c) Calculate the contributions payable on unearned income of a modified PRSI rate contributor and employed contributors who do not have Case I/II income (Class K).[2]

3. Universal social charge (USC)

a) Explain the scope of USC.[1]

b) Assess the income exempt from USC.[2]

c) Calculate the USC payable.[2]

G Value added tax

1. The scope of value added tax (VAT)

a) Explain the scope of VAT.[1]

b) Summarise the principle zero-rated, exempt and reduced rate supplies.[1]

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2. The VAT registration requirements

a) Assess the circumstances in which a person must register or deregister for VAT.[2]

b) Assess the advantages of voluntary VAT registration.[2]

c) Assess the circumstance in which pre-registration input VAT can be recovered.[2]

3. The computation of VAT liabilities

a) Assess and apply the tax point when goods or services are supplied.[2]

b) Assess and apply the composite and multiple supply rules.[2]

c) Apply the two-thirds services rule.[2]

d) Apply the principles regarding the valuation of supplies.[2]

e) Assess the circumstances in which input VAT is non-deductible.[2]

f) Calculate the relief which is available for losses on trade debts.[2]

g) Assess and apply the treatment of imports, exports and trading withing the European Union (EU).[2]

h) Calculate the VAT payable or repayable in a given VAT period.[2]

i) VAT on property:

(i) Assess and apply the treatment of VAT on the purchase of a new property.[2]
(ii) Assess and apply the treatment of VAT incurred on repairs and maintenance of a property.[2]
(iii) Assess the option to tax rents from a specific letting.[2]

4. The effect of special schemes

a) Assess the circumstances in which a taxable person can account for VAT on a cash basis and the advantages of this.[2]

b) Apply the annual accounting scheme and assess when it will be advantageous to use the scheme.[2]

5. Administration of VAT and penalties for non-compliance

a) Analyse how VAT is accounted for and administered.[2]

b) Calculate late payment interest and the penalties which can be applied.[2]

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7. Reading list

ACCA Recognised Content

E1 Taxation (IRL) for Exams in December 2027: Irish Variant – Finance Act 2025 by Paula Byrne, FCCA, MBA

Other reading

Irish Taxation: Law and Practice, Irish tax series 2026, 24th edition. Irish Taxation Institute

8. Approach to examining the syllabus

The syllabus for E1 Taxation (E1 IRL) is assessed by a three-hour computer-based examination.

The examination will consist of two sections:

Section A will contain 15 two-mark objective test questions (OTs).

Section B will contain six constructed response questions (CRs). Four of the CR questions will be worth 10 marks each and two of the CR questions will be worth 15 marks each. The two 15-mark questions will focus on income tax (syllabus area B) and corporation tax (syllabus area C).

All other questions can cover any areas of the syllabus.

Tax rates, allowances and information on certain reliefs will be given in the examination.

9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Expertise examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All Expertise examinations are assessed by three-hour computer-based examinations.

The pass mark for all Expertise examinations is 50%.

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10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For E1 IRL, generally examinations in June and December will be based on legislation passed by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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