

Schedule E. ITA67 s109 and Sch2 rule2 19.—(1) The Schedule referred to as Schedule E is as follows:

SCHEDULE E

1. In this Schedule, “annuity” and “pension” include respectively an annuity which is paid voluntarily or is capable of being discontinued and a pension which is so paid or is so capable.

2. Tax under this Schedule shall be charged in respect of every public office or employment of profit, and in respect of every annuity, pension or stipend payable out of the public revenue of the State, other than annuities charged under Schedule C, for every one pound of the annual amount thereof.

3. Tax under this Schedule shall also be charged in respect of any office, employment or pension the profits or gains arising or accruing from which would be chargeable to tax under Schedule D but for paragraph 2 of that Schedule.

4. Paragraphs 1 to 3 are without prejudice to any other provision of the Income Tax Acts directing tax to be charged under this Schedule, and tax so directed to be charged shall be charged accordingly.

5. Subsection (2) and sections 114 , 115 and 925 shall apply in relation to the tax to be charged under this Schedule.

(2) Tax under Schedule E shall be paid in respect of all public offices and employments of profit in the State or by the officers respectively described below—

(a) offices belonging to either House of the Oireachtas;

(b) offices belonging to any court in the State;

(c) public offices under the State;

(d) officers of the Defence Forces;

(e) offices or employments of profit under any ecclesiastical body;

(f) offices or employments of profit under any company or society, whether corporate or not corporate;

(g) offices or employments of profit under any public institution, or on any public foundation of whatever nature, or for whatever purpose established;

(h) offices or employments of profit under any public corporation or local authority, or under any trustees or guardians of any public funds, tolls or duties;

(i) all other public offices or employments of profit of a public nature.