

# Budget 2019

## Captured in full

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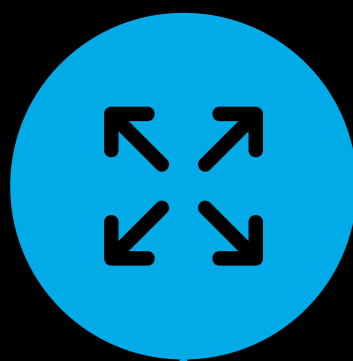


### Business

Measures impacting international and domestic businesses



**Exit tax (12.5%)** effective from midnight, **Controlled Foreign Company** rules from January 2019



Extensions to **KEEP** scheme, **Three Year Start Up Relief**, and introduction of **Future Growth Loan Scheme**



Increase in VAT rate on **hospitality activities** to **13.5%**

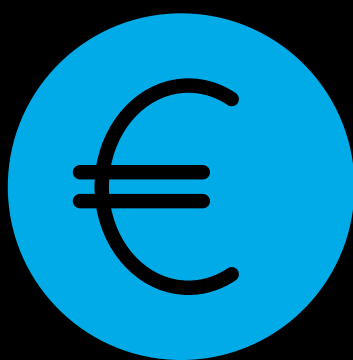
Budget 2019 contains measures to achieve a stable tax base in a changing global tax landscape and to incentivise SMEs.

### Personal

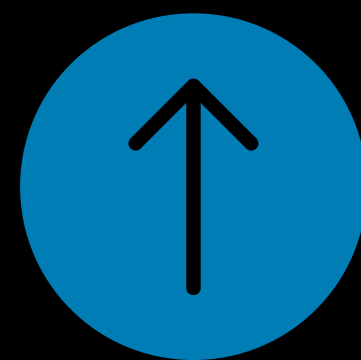
Budget 2019 will reduce the income tax burden on the lower paid



**Universal Social Charge** rates to be **0.5%, 2%, 4.5%** and **8%**, with increase in **2% rate band ceiling**



Increase of **€750** to **income tax standard rate band**



**€5** per week increase on **social welfare payments**, increase in **minimum wage to €9.80 per hour**

These measures should assist lower and middle income earners.

### Health, Housing & Education

Increased spending on public services and social housing



**€1.25bn** allocated for **10,000 social homes** in 2019, acceleration to 100% of **interest relief for residential landlords**



Record levels of **investment in health and education**



**Brexit support measures** including for public agencies, food and farming sectors

Budget 2019 aims to prepare Ireland for the challenges of Brexit whilst continuing to invest in health, housing and education.