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Please find enclosed useful information about moving to Ireland which we hope will make you more informed about a variety of issues concerning tax, property prices, transport and cost of living. The document also contains some useful links at the end which will also provide some excellent information on entertainment, flights within, to and from Europe. Please note that the following information although accurate at time of preparation is subject to changes in economic conditions/ supply & demand etc.



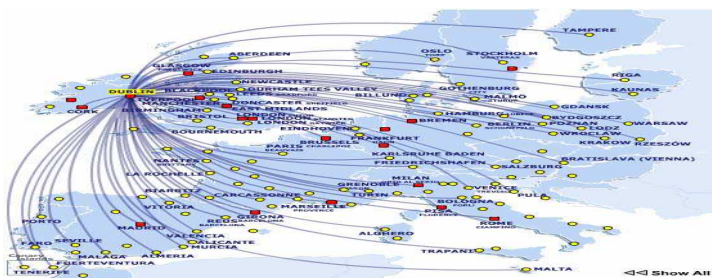
**Where to start?**

So where do you start when you're trying to learn about a new country?!? You probably have thousands of questions that need answering. We suggest checking out some of the country's high-level facts and figures and then some of the most widely read web sites. If you want to know how many people live in Ireland, what the political system is, what type of food the Irish like to eat, what are the most important tourism sites in Dublin, what is the ethnic and religious breakdown of the population and a lot more then these sites should get you off to a good start.

- <http://en.wikipedia.org/wiki/Ireland>
- <http://www.ireland101.com/>
- <http://www.discoverireland.ie/Home.aspx>
- [www.ireland.com](http://www.ireland.com)
- [www.entertainment.ie](http://www.entertainment.ie)

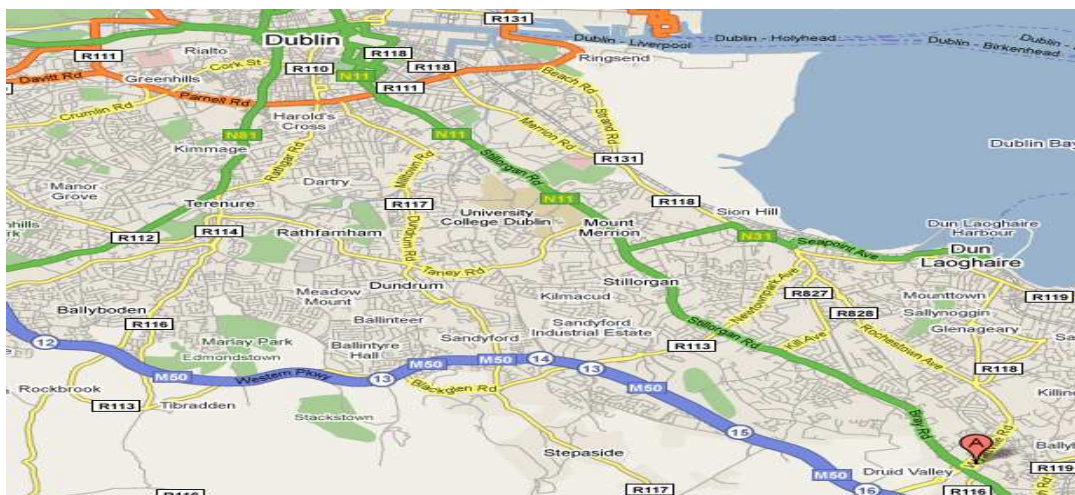
**Getting to Dublin**

Ireland is easily accessible to Europe from a large variety of airlines flying from Dublin, Cork, Shannon and Belfast. Two airlines in particular Ryan Air [www.ryanair.com](http://www.ryanair.com) and Aer Lingus [www.aerlingus.com](http://www.aerlingus.com) service a huge variety of flight options throughout Europe and in Aer Lingus's case to the US as well!



**Getting Around Dublin**

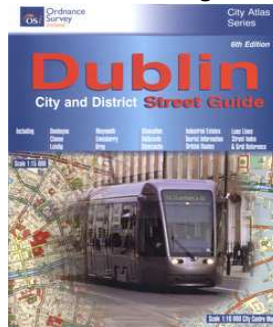
Dublin is quite a small city compared to most European capitals. It is serviced by a variety of transport options the most popular being bus, car, light rail and cycling. The Pocket Kings office is located in Cherrywood Science & Technology Pk, Loughlinstown, Dublin 18 (highlighted on the map by the Red pin marked 'A').



The following are some of the options available for travel in and around the city. A rich resource for information is <http://www.dto.ie/>. Here are some of the highlights:

### Transport & Roads

- **The Ordnance Survey Dublin City and District Street Guide** is recommended. Motorways are marked in blue. National primary roads are marked in green (solid line). National Secondary roads are marked also in green (broken line). Regional routes are marked in orange and smaller roads are marked in grey.



This can be purchased from your local bookshop/ newsagents or bought online for approx €11.50.

- **Dublin Bus** is Dublin's Public Bus Service. Routes run throughout the city. Most routes operate from 6am until approximately 11.30 at night, with a "Nitelink" night bus service on Thursdays, Fridays and Saturdays. The network extends from Balbriggan in North County Dublin to Kilcoole in County Wicklow and westwards as far as Kilcock, County Kildare. Information on Dublin Bus (01) 8734222 or [www.dublinbus.ie](http://www.dublinbus.ie) Bus numbers servicing Pocket Kings include 145, 7, 45, 84, 46C
- The **Dart** (Dublin Rail Rapid Transport) is a frequent electric train service, running roughly alongside the coast, between Howth and Bray, and a limited service to Greystones, in Co. Wicklow. From the Dart, you will see much of Dublin's coastline, and it stops in the city centre and popular tourist spots, such as Howth in north county Dublin and Dalkey in south county Dublin. The DART system is administered by the national rail operator, Iarnród Éireann (Irish Rail). You can connect to the regular train service for communities north of Dublin, right up to Belfast. The DART is most convenient if you live in or near the coastal areas. DART services begin at about 06:30 on weekday mornings, and stop running at 11:30pm. Train schedules are available at most stations. Fares can be paid in cash or passengers can buy pre-paid tickets to avail of discounts on their journeys. Many DART stations have "park and ride" facilities to encourage commuters to leave their cars in station car parks and reduce the volume of traffic in the city. Trains operate every 5/10 minutes during peak times. There is now on average only a gap of twenty minutes between trains during off-peak times. The Sunday schedule has also improved with DARTs running every twenty-three minutes. Further information on (01)836 6222 or [www.dublin.ie/transport/dart.htm](http://www.dublin.ie/transport/dart.htm)
- **The Luas** is a new form of tram transport in Dublin. There are two lines, one runs from St Stephen's Green which is south of the River Liffey at the top of Grafton Street to Sandyford in South County Dublin and is called the green line. The other runs from Connolly Station, north of the River Liffey in Amiens Street to Tallaght in South/West County Dublin and is called the red line. There are numerous stops along both lines and the information can be found on the web site [www.luas.ie](http://www.luas.ie) or by phoning 1800 300 604. The Red Line and Green Line do not connect. There is a 15-minute walk between Abbey Street on the Red Line and St Stephen's Green on the Green Line. A flexi ticket can be purchased at any station for 4.80 euro and can be used on either line in any combination for a day. The trams operate Monday to Friday from 05.30 to 00.30 Saturday from 06.30 to 00.30a

Sunday from 07.00 to 23.30 Bank Holidays from 07.00 to 00.30 \*Special services operate during the Christmas season, New Year and on other occasions. During peak travel times 07.00 to 10.00 and 16.00 to 21.00 Luas trams operate every 4/ 5 minutes. Off peak trams will run every ten to fifteen minutes.

- Pocket Kings also operate a complimentary Shuttle Bus service from Sandyford Luas station and Shankill Dart station available to all employees. Please see current timetable below-

<b><u>CHERRYWOOD BUSINESS PARK SHUTTLE BUS</u></b> <b><u>TIMETABLE COMMENCING 6<sup>th</sup> April 2009</u></b>							
<b><u>DART</u></b>				<b><u>LUAS</u></b>			
MONDAY-FRIDAY				MONDAY – FRIDAY			
SHANKILL DART		CHERRYWOOD DART		SANDYFORD LUAS		CHERRYWOOD LUAS	
COLLECTION TIME	BUS CAPACITY	COLLECTION		COLLECTION TIME	BUS CAPACITY	COLLECTION	BUS CAPACITY
7:35 am	33	16:45	33	6:30 am	53	16:40	53
8:10 am	33	17:30	33	7:00 am	53	17:10	53
8:30 am	33	18:00	33	7:30 am	53	17:15	33
9:00 am	33	18:35	33	7:45 am	33	17:40	53
9:40 am	33	19:15	33	8:00 am	53	17:50	33
				8:20 am	53	18:10	53
				8:20 am	33	18:40	53
				8:40 am	53	19:30	53
				9:00 am	53	20:15	53
				9:40 am	53	21:00	53

**The Cost of Living in Dublin**

Please see below the current average cost of day to day products/ services in Dublin. Please note that these prices are approximate and subject to change.

ITEM	COST IN EURO
Theatre Ticket	15 to 55
Average weekly shopping bill for two	120 to 150
Bottle of wine in Supermarket	8 to 13 average
Chinese set meal for two	35
Chocolate Bar	1 to 2
Cinema ticket	10
Cup of coffee in Cafe	2.50 to 3.00
Daily Newspaper	1.60
Dinner in Café for two	40

Dinner in Restaurant for two	80
Lunch in Café for two	20
Take out sandwich	4
Mineral drink in local shop	1.20
Mineral drink in a pub	2.85
Glass of wine in a pub	5
Glass of spirits in pub	4.50
Pint of beer	4.85
Litre of Diesel	1.05-1.07 (varies on area)
Litre of Petrol	1.15 (varies on area)
Local telephone call per minute daytime	5 cent (on land line) rates can vary with supplier
Local telephone call per minute nighttime	3 cent (on land line) rates can vary with supplier
Sugar 1 kilo	1.15
Tea Bags 40	1.99
Washing Powder 1 kg	4.75
Washing up liquid	1.75
Spray Cleaner 500 ml	2.55
Tin of soup	1.3
Tomato ketchup	2.3
Pasta 1 kg	2.65
Coca cola 2 litres	2.15
Instant coffee 200gr	8.49
Bagels (4 pack)	2.5
Sliced Pan Bread	1.26
Head of Lettuce	1.49
Tomatoes 1 kg	2.69
Cucumber	0.99
Potatoes 5kg	6.99
Mushrooms 250gr	1.5
Carrots 1 kg	1.8
Cornflakes 1 kg	3.99
Juice per litre	3.69
Milk one litre	1.44
Eggs 6	2.15
Butter 227 g	1.56
Toilet rolls 4	3.86
Cheddar Cheese Block	4.75
Butter substitute	1.10

## Taxation in Ireland

**Please note:** This document is intended to provide a general guide to the Irish tax issues to be considered if transferring to Ireland. In particular, it does not address the tax treatment of every source of income or particular aspects of your remuneration package. An individual's tax position can be quite complex and will depend on the individual's personal circumstances - accordingly, we would recommend that you seek professional advice in light of your own personal circumstances.

- An individual who is resident, ordinarily resident and domiciled in the State (i.e. Republic of Ireland) is liable to income tax in respect of his/her total income wherever arising. He/she is entitled, however, to claim certain Tax Credits and deductions.
- An individual who is not resident in the State is normally liable to income tax in respect of income arising to him/her in the State. If he/she is non-resident but ordinarily resident and domiciled in Ireland, he/she is also liable to income tax on foreign income where that foreign income exceeds €3,810 in a year of assessment. This position, however, may be modified under double taxation agreements. Residents of countries with which Ireland has double taxation may be entitled, in certain circumstances, to exemption from Irish income tax. In general, however, where income remains fully or partially taxable in the State and in any of the treaty countries, the tax charged in the source country may be allowed as a credit against the tax charged in the other country on the same income.
- A non-resident individual, who is an Irish citizen, or, having been resident in the State, is now resident abroad for health reasons, may be entitled to a measure of income tax relief. Similar relief is also available to residents of other member states of the EU and residents of most of the countries with which Ireland has double taxation agreements.
- An individual who is domiciled abroad but who is resident in the State is taxed only on so much of his/her income which arises outside Ireland and the United Kingdom as is remitted to the State (i.e. "remittance basis of taxation").
- An individual is resident in Ireland in a tax year if he/she spends 183 days or more in Ireland in that year or spends an aggregate of 280 days in Ireland in that year and the previous tax year. (The 280 day rule only applies where an individual is present in Ireland for 30 days or more in a tax year).
- An individual who has been resident in Ireland for three consecutive tax years becomes ordinarily resident in Ireland from the beginning of the fourth tax year.
- An individual who has been ordinarily resident in Ireland ceases to be so at the end of the third consecutive year in which he/she is not resident.

If you are taking up a job as an employee in Ireland for the first time, you will need to register for tax purposes, and this is easy to do. Please follow the below steps:

### STEP 1: APPLYING FOR YOUR PPS NUMBER

- All employees, who are aged 16 or over, are liable for Pay-Related Social Insurance (PRSI) contributions, which are made up of Social Insurance, Health and Employment Levies. The District Office and the Department of Social & Family Affairs use a unique identifying number for each person. This number is called a PPS number. It

generally contains seven digits and one letter. **Your PPS number is very important and you should keep a permanent record of it.**

- To apply:

Identify your local Social Security Office online <http://www.welfare.ie/> (King's Inn Street details below).

- In the office you will need to show your passport or National Identity Card
- Proof of Address (Bill, letter etc)
- OR
- Letter from Employer (available from HR Department)

Dublin 2, 4, 14, 16, 18 and South County				
Opening Hours	PPS Centre	Oisín House (Closed from 9th July re-opens at 20 King's Inn Street on 14th July)	20 King's Inn Street, Dublin 7	(01) 6732532

- You will be notified of your PPS Number by the issue of a letter of notification, sent automatically to the address given on the application form, REG 1. This is your number for tax purposes also. Always quote your PPS number when writing or calling to your district office or the Social Welfare Office. This will avoid unnecessary delay and ensure that you get a speedier service. Your PPS Number is an important identifier. You should take care that the number is used only by you. Misuse of your PPS Number may result in an additional tax liability or a loss of entitlement to Social Welfare benefits.

#### STEP 2: 12A FORM

- Revenue : <http://www.revenue.ie/forms/form12a.pdf>  
Fill out this form and send by freepost to:

Department of Revenue and Taxation  
15 O'Connell Street  
Dublin 1.

- Company Registered Number: **6435256P**
- Please follow up with them by phone to make sure they got your form 12A (1890 333425). Following receipt of the Form 12A, the Revenue office will send you a Certificate of Tax Credits and Standard Rate Cut-Off Point. At the same time a Certificate of Tax Credits and Standard Rate Cut-Off Point will also be issued to your employer, so that correct deductions of tax can be made from your salary. It is essential to complete these steps in order to avoid being charged "emergency tax".

Rates of Income Tax for 2009

Personal Circumstances	Tax year 2009
Single/Widowed without dependent children	36,400 @ 20% and balance @ 41%
Single/Widowed qualifying for one Parent Family Tax Credit	40,400 @ 20% and balance @ 41%
Married couple - one spouse with income	45,400 @20% and balance @ 41%
Married couple both spouses with income	72,800 @ 20% (with an increase of 26,400 max), and balance @ 41%

Tax Credits

Personal Tax Credit	Tax Year 2009
Single person	1,830
Married Person	3,660
PAYE Tax Credit	1,830

Rent Relief on Private Accommodation

Relief is due at the standard rate of tax (20%) in the tax year 2009 subject to the following upper limits.

Personal Circumstances	Tax year 2009
Single under 55 max	2,000
Single over 55 max	4,000
Widowed/Married under 55 max	4,000
Widowed/Married over 55 max	8,000

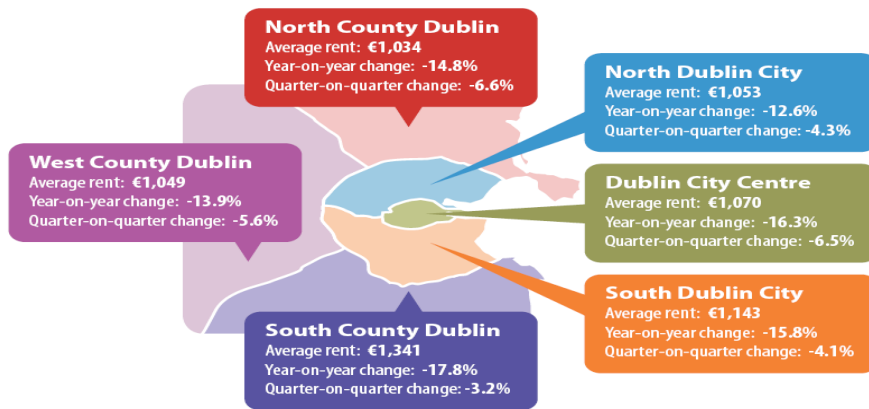
Further information on [www.revenue.ie](http://www.revenue.ie)

Taxation Details

- Your standard rate cut-off point is the amount of your personal standard rate tax band 20%. For each pay period (weekly, fortnightly or monthly) you pay tax at the standard rate of tax up to your standard rate cut-off point. Any income over your standard rate cut-off point is taxed at the higher rate 41%. Your weekly tax figure is calculated as follows (if you are paid fortnightly or monthly the same principles will apply):
  - Tax is calculated at the standard rate of 20% on your gross pay up to the amount of your weekly standard rate cut-off point
  - Any balance of gross pay above the standard rate cut-off point is taxed at the higher tax rate of 41%
  - The tax calculated at 20% is added to the tax calculated at 41% to arrive at your gross tax figure
  - The gross tax figure is then reduced by the amount of your tax credits to arrive at your tax payable

**Property Guide**

Rents across Dublin fell sharply again in early 2009, falling a further 5%. Rents throughout the city are about 15% lower than a year ago and are now at 2006 Q1 levels. Rent a room income has fallen sharply in the first three months of the year- by up to 10% in just three months. Almost 15,000 new properties come on to the lettings market every month, and the total number of properties available to rent in the country at any one point is above 20,000 - twice the level of early 2008.



**Rent-a-room income trends**

Area	Single Room		Double Room		Vacancy
	Average rent	% Q-onQ change	Average rent	% Q-onQ change	
Dublin City Centre	€ 455	-6.8%	€ 578	-5.9%	6.2
North Dublin City	€ 365	-6.4%	€ 465	-7.9%	7.9
South Dublin City	€ 399	-5.9%	€ 516	-6.5%	6.9
North Co. Dublin	€ 323	-5.0%	€ 429	-7.1%	7.7
South Co. Dublin	€ 394	-10.3%	€ 510	-9.6%	7.3
West Co. Dublin	€ 307	-7.3%	€ 418	-7.7%	8.4

Daft.ie Snapshot of Rents Nationwide

	1bed	2bed	3bed	4bed	5bed
Dublin 1	€969	€1,252	€1,664	€1,701	€2,300
Dublin 2	€1,080	€1,407	€1,974	€2,636	€2,184
Dublin 3	€900	€1,148	€1,429	€1,777	€2,532
Dublin 4	€1,109	€1,435	€2,009	€2,699	€3,221
Dublin 5	€921	€1,164	€1,284	€1,434	€1,791
Dublin 6	€861	€1,224	€1,626	€2,119	€3,870
Dublin 6W	€881	€1,189	€1,436	€1,780	€2,623
Dublin 7	€854	€1,120	€1,350	€1,531	€1,622
Dublin 8	€905	€1,158	€1,436	€1,638	€1,950
Dublin 9	€815	€1,087	€1,308	€1,534	€1,666
Dublin 10	€879	€1,028	€1,174	€1,226	€969
Dublin 11	€878	€1,051	€1,202	€1,367	€1,742
Dublin 12	€873	€1,034	€1,244	€1,407	€1,655
Dublin 13	€961	€1,222	€1,317	€1,575	€1,874
Dublin 14	€1,027	€1,284	€1,582	€1,864	€2,438
Dublin 15	€915	€1,059	€1,180	€1,333	€1,814
Dublin 16	€947	€1,232	€1,345	€1,560	€1,947
Dublin 17	*	€1,010	€1,199	€1,398	*
Dublin 18	€1,071	€1,275	€1,484	€1,931	€2,805
Dublin 20	€877	€1,105	€1,287	€1,435	€1,749
Dublin 22	€836	€1,016	€1,131	€1,314	€1,410
Dublin 24	€917	€1,083	€1,176	€1,357	€1,531
North Co Dublin	€849	€1,016	€1,172	€1,470	€1,862
South Co Dublin	€1,015	€1,297	€1,665	€2,148	€2,957
West Dublin	€876	€1,071	€1,192	€1,312	€1,381
Commuter Towns	€742	€884	€962	€1,167	€1,405
Commuter Counties	€661	€837	€927	€980	€1,185
West Leinster	€546	€701	€808	€902	€998
SE Leinster	€566	€662	€745	€838	€984
Cork City	€689	€819	€896	€1,034	€1,335
Limerick City	€492	€580	€649	€722	€832
Waterford City	€545	€651	€714	€806	€911
Rest of Munster	€543	€665	€733	€821	€922
Galway City	€461	€588	€686	€719	€864
Rest of Conn/Ulster	€437	€514	€612	€666	€709

- The most widely used resource for sourcing accommodation in Dublin is [www.daft.ie](http://www.daft.ie). Here you can find the full version of the Daft.ie Rental Report- An Analysis of recent trends in the Irish rental market for 2009- Quarter 1 <http://www.daft.ie/report/Daft-Rental-Report-Q1-2009.pdf>. The website allows you to search for properties to buy, rent and share. Other resources include- [www.myhome.ie](http://www.myhome.ie) or [www.propertynews.com](http://www.propertynews.com)
- There is a wide range of houses and apartments that can be rented in the Dublin area. Rental contracts are signed between you and the landlord. A detailed survey of the premises and contents is made to enable the landlord to rectify any discrepancies before you intend to move in. Another survey is carried out when you vacate the premises.

- Leases are usually taken for one year. There are a few short-term let houses and apartments but can be difficult to find. Before making arrangements to bring your pets, please check with the landlord for approval. The number of bedrooms normally determines the size of homes. If you rent a three-bedroom house, you can be assured of three bedrooms, bathroom, combination, dining/living room and kitchen. The landlord will require a deposit (normally one months' rent) plus the first months rent. Usually, a work reference is required, and Pocket Kings can supply you with one before you commence your property search. The deposit is refunded when the lease is terminated; provided the property is returned in the condition it was originally handed over in.
- Here is some advice to help you get started in your property search:
  - Have all your requirements to hand i.e. location, size, and price and have current checkable references available
  - It is advisable not to pay to arrange a viewing of a property and always use a licensed agent who will always have the keys of the property
  - You should never arrange to view a property with a stranger and always tell someone where you are going
  - You should never part with cash at the property, agree to pay a booking deposit at the agents
- When using any of the aforementioned Internet sites you will find examples of rental prices at the end of each house type description. Please remember that rental does not include the payment of electricity, heating, and hot water, which is charged according to actual usage. Areas of Dublin on the South side of the River Liffey are numbered with **even** numbers and areas on the North side of the city are numbered with **odd** numbers. Areas of Dublin convenient to Pocket Kings would be Dublin 4, 6, 14, 16 and 18.
- Please see below some websites for further information on property matters-
 

<a href="http://www.branchor.com">www.branchor.com</a>	Experts in relocation publishing
<a href="http://www.upmystreet.com">www.upmystreet.com</a>	This site compares house prices, local school performances and rates in your chosen area with national averages
<a href="http://www.movetoireland.com">www.movetoireland.com</a>	Economy and money matters
<a href="http://www.markets.ft.com/markets">www.markets.ft.com/markets</a>	Financial Times
<a href="http://www.bloomberg.com">www.bloomberg.com</a>	Currency converter included
<a href="http://www.xe.com">www.xe.com</a>	Exchange Rates

### Further Useful Websites

Country Profiles	<a href="http://www.odci.gov/cia/publications">www.odci.gov/cia/publications</a>
Dublin	<a href="http://www.visitdublin.com/">http://www.visitdublin.com/</a> or <a href="http://www.dublin.ie">www.dublin.ie</a>
Electrical Appliances Electrical appliances	<a href="http://www.kropla.com/dialcode">www.kropla.com/dialcode</a>
International telephone codes	<a href="http://www.kropla.com/phones2">www.kropla.com/phones2</a>
Telephone plugs by country	<a href="http://www.kropla.com/electric">www.kropla.com/electric</a>
Embassy directory	<a href="http://www.embassyworld.com">www.embassyworld.com</a>
Entertainment in Ireland	<a href="http://entertainment.ie/">http://entertainment.ie/</a>
Expatriate Clubs	<a href="http://www.fawco.org">www.fawco.org</a>
Federation of American Women's Clubs Overseas	<a href="http://www.focus-info.org">www.focus-info.org</a>
Going out in Dublin	<a href="http://www.outonthetown.ie/">http://www.outonthetown.ie/</a>
Government Website	<a href="http://www.irlgov.ie">www.irlgov.ie</a>
Irish News Station	<a href="http://www.rte.ie">www.rte.ie</a>

Social Welfare Information on Social Welfare (Allowances, pensions, children etc)	<a href="http://www.welfare.ie">www.welfare.ie</a>
Tax	<a href="http://www.revenue.ie/">http://www.revenue.ie/</a>
Tourism in Ireland	<a href="http://www.ireland.travel.ie/home/">http://www.ireland.travel.ie/home/</a>
Air Travel to Europe – Ryan Air	<a href="http://www.ryanair.com">www.ryanair.com</a>
Ireland's national Air carrier – Aer Lingus	<a href="http://www.aerlingus.com">www.aerlingus.com</a>
Work Permits	<a href="http://www.entemp.ie/">http://www.entemp.ie/</a>
Hibernian Aviva (Affiliated Healthcare Provider)	<a href="http://www.hibernian.ie/">http://www.hibernian.ie/</a>