Global Template Configuration

Ireland

Last Updated: April 2017
## Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision Notes / Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-Apr-2017</td>
<td>Updated Personal Car Mileage to reflect April 2017 changes</td>
</tr>
</tbody>
</table>
Disclaimer

The Concur Global Template consists of Expense configurations designed to support the most commonly known configuration and statutory requirements for supporting T&E best practices. The system includes support for specific statutory requirements based on our understanding of “common interpretation” gathered from our experience of in-country legislation through the deployment of Concur into this market. The Country Template represented in this guide is intended to provide customers with a starting point to aid in the deployment of their T&E solution, and should in no way be construed as tax or compliance advice for your business. The template configuration may need to be adjusted to match the requirements of your business, and any legal or statutory requirements should be confirmed with your company’s tax accounting and/or compliance departments before being authorized for configuration into your Concur Expense system.

Updates

Rates and/or regulatory requirements provided as part of the Templates are not guaranteed to be up to date, so any information provided should always be verified by the customer against the current government regulations. Updates are applied through on-going partnership with in-country Concur product marketing teams, liaison with implementing customers, and through collaboration across the various Concur implementation teams deploying in these countries.

The timing of updates can vary by country and feature. For example, certain countries provide regular annual updates to statutory travel allowance and mileage rates, while the rates in other countries are less frequently updated. VAT rate updates are typically less frequent or predictable and can occur at any time and are quite often dependent on broader economic situations. Tax authorities do however typically provide advanced warning where VAT rate or rule changes come into effect to allow businesses time to prepare.

Every effort is made to ensure that where updates are known to Concur that these are applied to the latest version of the template in a timely fashion. Where updates have been applied these will be reflected in any available template documentation.
Table of Contents

Best Practice VAT Configuration Options.......................................................... 5
VAT Considerations .................................................................................................. 5
Expense Types with Special VAT Handling .......................................................... 6
Expense Types without Special Handling .............................................................. 7
Exclusions............................................................................................................... 8
Expense Types Not Activated .................................................................................. 9
Travel Allowance.................................................................................................... 10
Common Practice ................................................................................................... 10
Mileage Rates.......................................................................................................... 11
Personal Car Mileage.............................................................................................. 11
Exclusions............................................................................................................... 11
Company Car Mileage ............................................................................................ 11
Best Practice VAT Configuration Options

VAT Considerations

The intention is to pre-configure the VAT within the Template environment using pre-configured elements to support the statutory VAT requirements in Ireland. This will assist with ensuring that users enter the correct information before auditing to ensure compliance with the tax regulations for reclaiming VAT.

Concur will provide recommended best practices for configuring the environment for Ireland based on the following model:

- Best Practice configuration options - specific data entry fields and audit rules (where applicable) to control compliance before the expense claim is audited or processed
- 3 Receipt Types (Tax Receipt, Receipt and No Receipt)
Expense Types with Special VAT Handling

Special VAT conditions and data entry requirements for which we include special pre-configured tax handling in the template system

Non-Reclaimable Expenses (Standard)

Entertainment, Gifts, Fuel and Laundry expenses have the Standard rate of 21% (increased to 23% 1/1/2012) VAT applied however these are non-reclaimable. These expense types will be setup in a separate VAT Group which sets the reclaim to 0% irrespective of the Receipt Type is selected.

Non-Reclaimable Expenses (Reduced)

Car Rental expense has the Reduced rate 13.5% VAT applied however this is non-reclaimable. These expense types will be setup in a separate VAT Group which sets the reclaim to 0% irrespective of the Receipt Type is selected.

Non-Reclaimable Expenses (Super-Reduced)

Hotel, Meals and Newspapers/Magazines/Books have the Super-Reduced rate 9% VAT applied (effective 1st July 2011) however these are non-reclaimable. These expense types will be setup in a separate VAT Group which sets the reclaim to 0% irrespective of the Receipt Type is selected.

Alcoholic Beverages

This expense type has been activated and has a standard VAT rate of 21% (increased to 23% 1/1/2012) which is reclaimable. This has been activated for Ireland as the VAT rate differs when compared to meals, and therefore should be claimed separately.

Miscellaneous

The Entry Form for Miscellaneous requires the user to declare whether the expense was subject to VAT, and if so which rate was applied (i.e. the receipt includes either 21% (increased to 23% 1/1/2012), 13.5%, 9% or 0% VAT treatment). This takes the form of a simple drop down field which is required for the user to complete that states the various available VAT rates. Based on the selection of the value the system will calculate the VAT. Based on the selection of the Receipt Status the system will calculate whether the VAT is reclaimable.
Expense Types without Special Handling

**Standard 21% (increased to 23% 1/1/2012)**
- Alcoholic Beverages
- Courier/Shipping/Freight
- Marketing/Promotional Costs
- Mobile Phone
- Office Equipment/Hardware
- Office Supplies/Software
- Online Fees
- Parking
- Printing/Photocopying/Stationery
- Professional Subscriptions
- Seminar/Course fees
- Taxi
- Telephone/Fax
- Tolls/Road Charges
- Tuition Reimbursement

**Reduced 13.5%**
- Car Maintenance/Repairs

**Zero/Exempt 0%**
- Airfare
- Airline Fees
- Bank Fees
- Currency Exchange Fees
- Fixed Meals
- Passports/Visa Fees
- Personal Car Mileage
- Postage
- Public Transport
- Tips/Gratuities
- Train
**Exclusions**
Special VAT conditions for which we do not include special tax handling conditions:

**Car Maintenance/Repairs**

This expense type is configured to reclaim 100% based on the Standard rate 21% (increased to 23% 1/1/2012) rate of VAT. Please note that this does not take into account Insurance, Road Fund licence and MOT charges, which are not subject to VAT in Ireland.

*NOTE: If customers wish to track Insurance and MOT charges separately this will require working with your Concur Implementation Consultant to scope the additional configuration work required.*
**Expense Types Not Activated**

The following are a list of standard Expense Types not activated for Ireland:

- Company Car Mileage
- Ex Pat Expenses
- Fixed Lodging
- Medical fees
- Non Reimbursable Expense
- Relocation Expenses

Customers who wish to activate these expense types must request this via their Readiness Consultant or Implementation Project Manager.
Travel Allowance

Common Practice

In Ireland there are no statutory per-diem rates provided by the Government. Best practice is for employees to reclaim actual expenses.

**NOTE:** If customers wish to deploy a Company Specific Travel Allowance, this will require working with your Concur Implementation Consultant to scope the additional configuration work required.
Mileage Rates

Personal Car Mileage

Personal Car Mileage in Ireland is pre-configured with the following rates:

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>0km-1500km</th>
<th>1501km-5500km</th>
<th>5501km-25000km</th>
<th>25000km and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Car &lt;1200cc</td>
<td>0.3795</td>
<td>0.7000</td>
<td>0.2755</td>
<td>0.2136</td>
</tr>
<tr>
<td>Car (1201-1500cc)</td>
<td>0.3986</td>
<td>0.7321</td>
<td>0.2903</td>
<td>0.2223</td>
</tr>
<tr>
<td>Car (Over 1500cc)</td>
<td>0.4479</td>
<td>0.8353</td>
<td>0.3221</td>
<td>0.2585</td>
</tr>
</tbody>
</table>

The above rates came into effect on April 1 2017

Previous rates used the same Vehicle Type criteria but were based on a distance limit of 6,437 miles.

Exclusions

Motorcycle Rates

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Up to 6,437km</th>
<th>6,438km and over</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 150 cc</td>
<td>0.1448</td>
<td>0.937</td>
</tr>
<tr>
<td>151 cc to 250 cc</td>
<td>0.2010</td>
<td>0.1331</td>
</tr>
<tr>
<td>251 cc to 600 cc</td>
<td>0.2372</td>
<td>0.1529</td>
</tr>
<tr>
<td>601cc and over</td>
<td>0.2859</td>
<td>0.1760</td>
</tr>
</tbody>
</table>

There are different distance limits for motorcycles (0-6337km and 6438 and over) – however Concur is only able to support a maximum of 4 distance limit bands per car configuration and this limit is reached with the existing bands for Cars. Therefore it is not possible to also support the Motorcycle vehicle type within the same car configuration.

A second car configuration is possible to be created specifically for motorcycles, but only where a user would be either car or motorcycle (not both). **NOTE: If customers wish to deploy a separate car configuration for motorcycles this will require working with your Concur Implementation Consultant to scope the additional configuration work required.**

Company Car Mileage

No statutory Company Car Mileage rates are configured as part of the Template for Ireland.