

## Supporting Business – Expanding Entrepreneur relief

New Government announced the reduction in CGT rate for investors in businesses to 10% from 2017, subject to holding period of five years and €10m cap on gains. This would put Ireland on a similar footing to the UK regarding this relief.

Budget 2017 should reflect an effective 10% CGT rate in qualifying cases. We should see a phased increase of the limit to €10m, possibly over two years.



**Sasha Kerins**  
Tax Partner