

Part 05-03-03 Entertainment Expenses

Section 117 Taxes Consolidation Act 1997

Reviewed May 2017

Sums put at the disposal of directors or employees for entertainment expenses are chargeable to tax are under the provisions of **section 117 TCA 1997** (formerly section 116 ITA 1967). The disallowance of any sum for entertainment expenses under **section 840 TCA 1997** (formerly section 20 of Finance Act 1982), does not preclude a charge for part or all of that sum under **section 117 TCA 1997** (formerly Section 116 ITA 1967).