

## SCHEDULE 28 Statements, Lists and Declarations

Sections 458 , 866 and 867.

ITA67 Sch18 pars II to IX; FA69 s33(1) and Sch4 Ptl; FA90 s20(1); FA97 s146(2) and Sch9 Ptl

1.—BY OR FOR EVERY PERSON CARRYING ON ANY TRADE OR EXERCISING ANY PROFESSION TO BE CHARGED UNDER SCHEDULE D.

The amount of the profits or gains thereof arising within the year of assessment.

2.—BY EVERY PERSON ENTITLED TO PROFITS OF AN UNCERTAIN VALUE NOT BEFORE STATED, OR ANY INTEREST, ANNUITY, ANNUAL PAYMENT, DISCOUNT OR DIVIDEND, TO BE CHARGED UNDER SCHEDULE D.

The full amount of the profits or gains arising therefrom within the year of assessment.

3.—BY EVERY PERSON ENTITLED TO OR RECEIVING INCOME FROM SECURITIES OR POSSESSIONS OUT OF THE STATE TO BE CHARGED UNDER SCHEDULE D.

(1) The full amount arising within the year of assessment, and the amount of every deduction or allowance claimed in respect thereof, together with the particulars of such deduction and the grounds for claiming such allowance; or

(2) In the case of any such person who satisfies the Revenue Commissioners that he or she is not domiciled in the State, or that being a citizen of Ireland he or she is not ordinarily resident in the State, or in the case of income arising from such securities and possessions aforesaid which form part of the investments of the foreign life assurance fund of an assurance company the full amount of the actual sums received in the State from remittances payable in the State or from property imported, or from money or value arising from property not imported, or from money or value so received on credit or on account in respect of such remittances, property, money or value brought into the State in the year of assessment without any deduction or abatement.

4.—BY EVERY PERSON ENTITLED TO ANY ANNUAL PROFITS OR GAINS NOT FALLING UNDER ANY OF THE FOREGOING RULES, AND NOT CHARGED BY ANY OF THE OTHER SCHEDULES, TO BE CHARGED UNDER SCHEDULE D.

The full amount thereof received annually, or according to the average directed to be taken by the inspector on a statement of the nature of such profits or gains and the grounds on which the amount has been computed, and the average taken, to the best of the knowledge and belief of such person.

5.—STATEMENT OF PROFITS OF ANY PUBLIC OFFICE, OR EMPLOYMENT OF PROFIT, TO BE CHARGED UNDER SCHEDULE E.

The amount of the salary, fees, wages, perquisites and profits of the year of assessment.

6.—GENERAL DECLARATION BY EACH PERSON RETURNING A STATEMENT OF PROFITS OR GAINS TO BE CHARGED UNDER SCHEDULES D OR E

Declaring the truth thereof, and that the same is fully stated on every description of property, or profits or gains, included in the Act relating to the said tax, and appertaining to such person, estimated to the best of such person's judgment and belief, according to the provisions of the Income Tax Acts.

7.—LISTS AND DECLARATIONS FOR FACILITATING THE EXECUTION OF THE INCOME TAX ACTS IN RELATION TO THE TAX CHARGEABLE ON OTHERS.

First. List containing the name and place of residence of every person in any service or employ, and the payments made to every such person in respect of the service or employment.

Second. List to be delivered by every person chargeable on behalf of another person, and by any person whomsoever who, in whatever capacity, is in receipt of any money or value, or of profits or gains, of or belonging to any other person, describing that other person for whom the person acts, and stating that other person's name and address, and the amount of such money, value, profit or gains, and declaring whether that other person is of full age, or a married woman living with her husband, or a married woman whose husband is not accountable for the payment of tax charged on her, or is resident in the State, or is an incapacitated person. The person delivering such list shall also deliver a list containing the names and addresses of any other person or persons acting jointly with such person.

Third. Declaration on whom the tax is chargeable in respect of any such money, value, profits or gains.

Fourth. List containing the proper description of every body of persons, or trust for which any person is answerable under the Income Tax Acts and where any such person is answerable under the Income Tax Acts for the tax to be charged in respect of the property or profits or gains of other persons, that person shall deliver such lists as aforesaid, together with the required statements of such profits or gains.

8.—LISTS, DECLARATIONS, AND STATEMENTS TO BE DELIVERED IN ORDER TO OBTAIN ANY ALLOWANCE OR DEDUCTION.

First. Declaration of the amount of value of property or profits or gains returned, or for which the claimant has been, or is liable to be, assessed.

Second. Declaration of the amount of rents, interests, annuities, or other annual payments, in respect of which the claimant is liable to allow the tax, with the names of the respective persons by whom such payments are to be made, distinguishing the amount of each payment.

Third. Declaration of the amount of interest, annuities, or other annual payments to be made out of the property or profits or gains assessed on the claimant, distinguishing each source.

Fourth. Statement of the amount of income derived according to the 3 preceding declarations.

Fifth. Statement of any tax which the claimant may be entitled to deduct, retain or charge against any other person.