

Income Tax Return for the year 2019 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

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Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2020.

Use any envelope and write **'FREEPOST'** above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2019 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2019

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2020, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2019 TO 31 DECEMBER 2019

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2019.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of:

- all the sources of my income and the amount of income derived from each source in the year 2019, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2019.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Signature

Date

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Capacity of Signatory (Insert ☒) Tax Payer ☐ Tax Adviser ☐ Other ☐ (Specify)

Main Residence Address

Eircode

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Telephone Number

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Agent's Details

Tax Adviser Identification No. (TAIN)

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Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2019, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

This Income Tax Return (Form 12) is to be completed by a person whose main source of income is from a PAYE employment or pension or a non-proprietary company director who pays all his/her income tax under the PAYE system.

To assist you in completing this return, each section of the form is separated into the different categories of income, tax credits, allowances and reliefs as set out below. For further information on the content of this form, you should refer to the **Guide to Completing 2019 Pay & File Self-Assessment Returns** available from Revenue's Forms & Leaflets Service at 01 738 3675 (+353 1 738 3675 if calling from outside ROI).

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

Bank Details

Refunds paid directly to your bank account are quicker compared to cheque payments, please provide your bank account details.

Single Euro Payments Area (SEPA)

Your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) are generally available on your bank account statements. Further information can be found on **www.revenue.ie**.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

IBAN (Maximum 34 characters)[illegible]

BIC (Maximum 11 characters)

[illegible]

If you are married or in a civil partnership and have opted for Joint Assessment in 2019, please provide your spouse's or civil partner's bank account details:

IBAN (Maximum 34 characters)[illegible]

BIC (Maximum 11 characters)

[illegible]

Any tax refunds will be paid to the accounts stated above.

If you are registered for **myAccount** you can update your bank account details in "My Profile".

You should check to make sure your bank account details are up-to-date.

Panel	Page No.(s)	Panel No.(s)
♦ Personal Details	4	1 - 2
♦ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	5	3 - 12
♦ Income from a Trade or Profession	7	13 - 14
♦ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	8	15 - 22
♦ Exempt Income	10	23 - 25
♦ Property Relief Surcharge - S. 531AAE	10	26
♦ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	27 - 41
♦ Annual payments, Charges and Interest paid	12	42 - 51
♦ Claim for Tax Credits, Allowances and Reliefs for the year 2019	14	52 - 75
♦ Capital Acquisitions in 2019	19	76
♦ Capital Gains and Chargeable Assets	19	77
♦ Property Based Incentives on which Relief is claimed in 2019	20	78

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert ☒ in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

<input checked="" type="checkbox"/>										<input checked="" type="checkbox"/>									
P	H	A	R	M	A	C	I	S	T										
										0	1	0	1	2	0	1	9		
										3	1	1	2	2	0	1	9		
										3	1	1	2	2	0	1	9		
														1	9	0	0	0.00	
																		.00	
														5	5	0	0	.00	

Example of correct and incorrect entries.

<input type="checkbox"/>										<input checked="" type="checkbox"/>										<input checked="" type="checkbox"/>										
Pharmacist																														
										D	D	J	a	n	-	1	9													
										-	3	1	D	E	C	1	9													
										3	1	/	1	2	/	1	9													
														1	9					.00										
																			N/A	.00										
														€	5	5	0	0	.00											

INCORRECT

PERSONAL DETAILS

1 - Insert ☒ in the box to indicate your civil status:

(a) Single ☐

(b) Married ☐

(c) In a Civil Partnership ☐

(d) Married but living apart ☐

If wholly or mainly maintaining your Spouse insert ☒ in the box ☐

(e) In a Civil Partnership but living apart ☐

If wholly or mainly maintaining your Civil Partner insert ☒ in the box ☐

(f) Widowed ☐

(g) A Surviving Civil Partner ☐

(h) Divorced ☐

(i) A former Civil Partner ☐

If your personal circumstances changed in 2019 insert ☐ in the box to indicate your previous status and state date of change:

Single ☐ Married ☐ In a Civil Partnership ☐

Widowed ☐ Surviving Civil Partner ☐

Married ☐ In a Civil Partnership ☐
but living apart but living apart

Divorced ☐ Former Civil Partner ☐

Date of Marriage | D | D | / | M | M | / | Y | Y | Y | Y |

Date of Separation or Divorce

Spouse's or Civil Partner's
date of death

If married or in a civil partnership, insert ☐ in the box to indicate basis of assessment applicable for 2019:

Joint Assessment ☐ Separate Assessment ☐ Single Treatment ☐

If you wish to claim Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit state date of death of your spouse or civil partner

State the number of Qualifying Children

Spouse's or civil partner's details

Name	
------	--

PPSN									
------	--	--	--	--	--	--	--	--	--

State your / your spouse's or civil partner's Date(s) of Birth)

Self

Spouse or Civil Partner

DD/MM/YYYY DD/MM/YYYY

Residence status for 2019

In the year 2019, insert ☐ in the box(es) if you or your spouse or civil partner were:

Non-resident

Not ordinarily resident

Not domiciled

In 2019 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert ☐ in the box(es)

Non-Resident Aggregation Relief

Where your spouse / civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert ☐ in the box if you wish to claim NRAR:

If yes, please provide spouse / civil partner details:

(a) Country of residence in 2019

(b) Tax Identification Number in country of residence

(c) State total world wide income in Euro and complete section on foreign income (panels 27-41)

Insert ☒ in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year ☐

(a **GP Only** Card does not qualify as a **Full Medical Card**)

2 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self	(%)	Spouse or Civil Partner	(%)
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

3 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

	Self	Spouse or Civil Partner
Employer's Name	<div></div>	<div></div>
Employer's PAYE Registered Number	<div></div>	<div></div>
The following details are available from your final payslip for 2019		
Pay for USC	<div></div>	<div></div>
USC paid	<div></div>	<div></div>
Pay for income tax	<div></div>	<div></div>
Income tax paid	<div></div>	<div></div>
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<div></div>	<div></div>
Foreign Tax Amounts		
Amount of income included above that has been subjected to non-refundable foreign tax	<div></div>	<div></div>
Amount of non-refundable foreign tax paid on the income	<div></div>	<div></div>
Foreign jurisdiction where the employment was exercised	<div></div>	<div></div>

Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should **not** be made here.If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert ☒ in the box(es) If you are related to your employer by marriage or otherwise, state relationship **4 - Pension(s) / Annuities (subject to PAYE)**

Name of Payer(s)	<div></div>	<div></div>
Pension Company PAYE Registered Number	<div></div>	<div></div>
The following details are available from your final payslip for 2019		
Pension / income for USC	<div></div>	<div></div>
USC paid	<div></div>	<div></div>
Pension / income for income tax	<div></div>	<div></div>
Income tax paid	<div></div>	<div></div>

5 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A	<div></div>	<div></div>
Amount of tax deducted	<div></div>	<div></div>

Self

Spouse or Civil Partner

6 - Lump sums from Relevant Pension Arrangements (S. 790AA)

- (a) Amount of lump sum(s) paid in 2005 and 31/12/2018, both dates inclusive
- (b) (i) Amount of lump sum(s) paid in 2019
 - (ii) Amount of lump sum paid in 2019 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))
- (c) Tax free amount, if any, for 2019
- (d) Amount of excess lump sum(s) for 2019
- (e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I))
(Do not include any amount entered at (g)(i))
- (f) Portion of amount at (d) chargeable under Schedule E
(Note: this income should also be included with employment income subject to PAYE and income liable to USC)
- (g) Where amount at (d) includes an amount paid under the rules of a QOPP
 - (i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I)
(Do not include any amount entered at (e))
 - (ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(i)(III)

pp:

[illegible]

7 - Payments from Department of Employment Affairs and Social Protection

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Adoptive Benefit / Health & Safety Benefit, etc. received in 2019.

Type of payment

								.00
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Taxable amount of payment in 2019

						.00

8 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

- (a) Distributions from an Approved Retirement Fund (S. 784A)
- (i) Amount of USC deducted in 2019
- (ii) Amount of tax deducted in 2019
- (b) Distributions from an Approved Minimum Retirement Fund (S. 784C)
- (c) Distributions from a PRSA (S. 787G)

						.00
					.	
					.	
)						.00
						.00

					.00
				.	
				.	
					.00
					.00

9 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)

Name of Payer(s)

								.00
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Gross amount of payment(s)

							.00

Nature of Benefit(s)

							.00

Amount chargeable to tax

							.00

10 - Foreign Earnings Deduction

Where you are claiming relief under S. 823A, state the following:

- (a) (i) Country
- (ii) Number of qualifying days spent there
- (b) (i) Country
- (ii) Number of qualifying days spent there
- (c) Amount of relief claimed

[illegible][illegible]

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

Self

Spouse or Civil Partner

11 - Benefits from Employments / Non-Proprietary Directorships

Most benefits-in-kind are taxed at source, however, some payments including payments under PRSAs are not. Any taxable benefits not taxed at source should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

									.00

									.00

12 - Employments / Offices / Pensions not subject to PAYE deductions

Description of Income

Amount of Income

									.00

									.00

INCOME FROM A TRADE OR PROFESSION**13 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

**TRADE 1/
PROFESSION 1****TRADE 2/
PROFESSION 2**

Insert ☒ in the box(es) to indicate to whom the income in each column refers. Self ☐ Spouse or Civil Partner ☐

Self ☐ Spouse or Civil Partner ☐

Description of Trade or Profession – you must clearly describe the trade

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If sharefarming in the year 2019 insert ☒ in the box☐☐

Commencement Date

DD	/	MM	/	YYYYYY
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DD	/	MM	/	YYYYYY
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Accounting Period End Date

DD	/	MM	/	YYYYYY
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DD	/	MM	/	YYYYYY
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Gross Income

Adjusted / Assessable Net Profit

Adjusted Net Loss

Unused Capital Allowances from a prior year

Capital Allowances for year 2019

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2019 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2021.

									.00
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									.00
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(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2019 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2021. (**Note:** relief is restricted to a maximum of €31,750)

									.00
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									.00
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(c) If there are no/insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2019 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2021.

									.00
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									.00
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(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

									.00
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									.00
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14 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2019 on fees for Professional Services

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Self

Spouse or Civil Partner

INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B

15 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, S. 811B income, etc. from sources other than employments or directorships
(Emoluments from employments, etc. should be shown on pages 5-7)

Description of Income

Total amount of Income

16 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2019 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 17 below.

If you **do not** wish to avail of Rent-a-Room relief, insert ☒ in the box(es) and include the income in Panel 17 under Gross Rent Receivable.

17 - Rental Income from Land and Property in the State

* Where a claim to tax relief on **property based incentives** is included below, insert ☒ in the box(es) and give details in Panel 78 on page 20 of this return

Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2019, insert ☒ in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

(a) State the PPSN of tenants(s)

(b) State the amount of Irish tax withheld

Gross Rent Receivable

Add Clawback of Section 23 Relief

Less: Repairs

Allowable interest

Amount of additional 'Relevant interest' claimed for the years 2016, 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made

Pre-letting expenditure on vacant properties allowed by S. 97A

Other

* Rented Residential Relief (Section 23) where 2019 is the **first** year of claim

Net Rental Income (after expenses but before Capital Allowances)

Net Rental Loss (after expenses but before Capital Allowances)

Capital Allowances brought forward from a prior year

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.

* Capital/Balancing Allowances for the year 2019

In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)

Capital Allowances used against rental income in the year 2019

Capital Allowances available for carry forward or offset

Excess Case V Capital Allowances

If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2019 against your other income, state the amount of unused Capital Allowances available for offset against other income:

(a) To which S. 409A applies (restricted to €31,750)

(b) To which S. 409A does not apply (no restriction applies)

Losses - Amount of unused losses from a prior year

Self

Spouse or Civil Partner

EXEMPT INCOME**23 - Exempt Income for Childcare Services**

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

24 - Exempt Income

Source of Income

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Amount of Income

									.00
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									.00
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25 - Exempt Income from Personal Injury

Amount of gross income

									.00
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									.00
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Tax deducted, if any, on income

									.00
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									.00
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PROPERTY RELIEF SURCHARGE - S. 531AAE

26 - (a) If your aggregate income for the 2019 tax year is €100,000 or more, insert ☐ in the box(es) and complete line (b)

☐
☐

(b) Amount of specified property reliefs used in 2019

									.00
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									.00
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FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

27 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received

									.00
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									.00
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28 - US Dividends

Amount of gross US Dividends

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									.00
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Foreign tax deducted (if any, and not refundable)

									.00
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									.00
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29 - Canadian Dividends

Amount of net Canadian Dividends

									.00
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									.00
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Foreign tax deducted (if any, and not refundable)

									.00
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									.00
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30 - Other Foreign Dividends

Amount of gross Other Foreign Dividends

									.00
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									.00
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Foreign tax deducted (if any, and not refundable)

									.00
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									.00
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31 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 28, 29 & 30), if any

									.00
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									.00
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32 - Foreign Pensions

Gross amount of State Welfare Pension(s)

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

Gross amount of all Other Pension(s)

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

33 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

Foreign tax deducted (if any, and not refundable by foreign tax authorities)

									.00
--	--	--	--	--	--	--	--	--	-----

									.00
--	--	--	--	--	--	--	--	--	-----

Self

Spouse or Civil Partner

34 - Foreign Rental Income

Number of Foreign properties let

Income from **Foreign Rents** (enter gross amount receivable)

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits**35 - UK Deposit Interest**

Gross amount of UK Deposit Interest

36 - EU Deposit Interest (excluding UK interest)

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

37 - UK 'Other' Interest

Gross amount of UK 'other' interest

38 - EU 'Other' Interest (excluding UK interest)

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

39 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

40 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

41 - Other Foreign Income

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

--	--	--	--	--	--	--	--	--	--

Self

Spouse or Civil Partner

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**42 - Rent paid to Non-Resident Landlord**

Gross amount of rent paid in the year 2019

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

43 - Retainable Charges (for example, Annuities)

Gross amount of Annual payment

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Date of Payment

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

44 - Payments made under Legally Enforceable Maintenance Arrangements

(a) Name of spouse or civil partner

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

(b) PPSN of spouse or civil partner, if known

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

(c) Insert ☐ in the box(es) if spouse or civil partner is non-resident
☐
☐

(d) Date of the legally enforceable maintenance agreement

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

(e) From which **no tax was deducted** prior to payment

Gross amount of annual payment (exclude any amounts in respect of children)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

(f) From which **tax was deducted** prior to payment

Gross Amount of annual payment (exclude any amounts in respect of children)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

45 - Deeds of CovenantInsert ☐ in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)

☐
☐

Permanently Incapacitated Adult

☐
☐

Adult aged 65 or over*

☐
☐

Name of Covenantee

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--	--	--	--	--	--	--	--	--	--

Relationship to the Covenantee

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--	--	--	--	--	--	--	--	--	--

Original date of the Deed of Covenant

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Gross amount of the Annual Payment

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

46 - Additional Voluntary Contributions (AVCs)If you have made Additional Voluntary Contributions to your superannuation fund, insert ☐ in the box(es) to indicate the type of payment and give the details requested below**- PRSA AVC**
☐
☐
- Other
☐
☐

State the name of the employment where your Superannuation fund is held

--	--	--	--	--	--	--	--	--	--

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If you are a Specified Sportsperson (Schedule 23A) insert ☐ in the box(es)
☐
☐
If you are a member of a Pre-Approved Pension Scheme insert ☐ in the box(es)
☐
☐

Total Amount paid in 2019 (for which relief has not been claimed or granted in 2018)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Amount of AVC Contributions already relieved under the net pay arrangement in 2019

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Amount of ordinary contributions already relieved under the net pay arrangement for 2019

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Amount carried forward from a prior year, for which relief has not been obtained

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Amount paid between 1/1/2020 and 31/10/2020 for which relief has not already been granted and for which relief is being claimed for 2019

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Total amount of AVC Relief claimed in 2019

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Self

Spouse or Civil Partner

50 - Interest Relief on Certain Unsecured Home Loans

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under section 9 Finance Act 2013, complete the following:

- (a) Insert ☒ in the box(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State ☐ ☐
- (b) Enter date loan taken out

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----
- (c) Enter expiry date of loan

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2019, state the amount of interest on which TRS relief granted

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----
- (e) Insert ☒ in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief) ☐ ☐
- (f) State the amount of interest paid in 2019 (excluding interest at (d) above)

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----
- (g) State the number of tax years (1-6) prior to 2019 you were entitled to first-time buyer relief ☐ ☐
- (h) Insert ☒ in the box(es) if the interest at (f) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence, where your first qualifying residence was purchased on or after 1/1/2004 ☐ ☐

51 - Bridging Loan Interest

Date loan taken out

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----

DD	/	MM	/	YY	YY	YY
----	---	----	---	----	----	----

Amount of qualifying bridging loan interest for this year

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2019

(Note: All tax credits, allowances and reliefs you are entitled to for 2019 must be claimed on this form)

52 - Home Carer Tax CreditInsert ☒ in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:Child ☐ Permanently Incapacitated Individual ☐Individual aged 65 or over ☐ Dependent relative living within 2km of claimant ☐**53 - Employee Tax Credit (formerly PAYE Tax Credit)**Insert ☒ in the box(es) if claimed ☐ ☐**54 - Earned Income Tax Credit**Insert ☒ in the box(es) if claimed ☐ ☐**55 - Allowable Deductions incurred in Employment**

Nature of Employment

--	--	--	--	--	--	--

--	--	--	--	--	--	--

Flat Rate Expenses
(see www.revenue.ie for a full list of 'Flat Rate Expenses')

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----

Other Unreimbursed Employment Expenses
(these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment)

--	--	--	--	--	--	--

--	--	--	--	--	--	--

Amount

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----

Superannuation Contributions (where not deducted by employer)

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----

Total

						.00
--	--	--	--	--	--	-----

						.00
--	--	--	--	--	--	-----

Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

--	--	--	--	--	--	--	--	--	--

Self

Spouse or Civil Partner

63 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2019 to 31 December 2019 for which tax relief was **not** granted at source **or if your employer paid medical insurance premiums on your behalf or on behalf of your dependents** to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Insert ☒ in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind

☐
☐
Adults covered by the policy

Name	Amount											
	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td> </tr> </table>											.00
										.00		

Name	Amount											
	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td> </tr> </table>											.00
										.00		

Child(ren) (if any) covered by the policy

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name	Date of Birth	Amount																					
	<table border="1"> <tr> <td>D</td><td>D</td><td>/</td><td>M</td><td>M</td><td>/</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	/	M	M	/	Y	Y	Y	Y	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td> </tr> </table>											.00
D	D	/	M	M	/	Y	Y	Y	Y														
										.00													

Child's Name	Date of Birth	Amount																					
	<table border="1"> <tr> <td>D</td><td>D</td><td>/</td><td>M</td><td>M</td><td>/</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	/	M	M	/	Y	Y	Y	Y	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td> </tr> </table>											.00
D	D	/	M	M	/	Y	Y	Y	Y														
										.00													

Self

Spouse or Civil Partner

Amount of any personal contribution

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Date in 2019 the policy was renewed or entered into

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

64 - Start-up Relief for Entrepreneurs (SURE)

(a) Amount subscribed for eligible shares in 2019

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) Name of company in which investment was made

--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--

(c) Tax reference number of company in which investment was made

--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--

(d) Date of the "Statement of Qualification (SURE)"

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

(e) Amount to be treated as a deduction from total income in 2019

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(f) Amounts to be relieved against:

(i) 2018

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(ii) 2017

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(iii) 2016

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(iv) 2015

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(v) 2014

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(vi) 2013

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(g) Amount to be carried forward to future periods

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Spouse or Civil Partner

Spouse or Civil Partner

Spouse or Civil Partner

							.00
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--	--	--	--	--	--	--	--	--

							.00
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							.00
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							.00
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Spouse or Civil Partner

							.00
--	--	--	--	--	--	--	-----

--	--	--	--	--	--	--	--	--

DD/MM/YYYY

DD/MM/YYYY

							00
--	--	--	--	--	--	--	----

							.00
--	--	--	--	--	--	--	-----

							.00
--	--	--	--	--	--	--	-----

Spouse or Civil Partner

							00
--	--	--	--	--	--	--	----

--	--	--	--	--	--	--	--	--

DD/MM/YYYY

DD/MM/YYYY

							.00
--	--	--	--	--	--	--	-----

							.00
--	--	--	--	--	--	--	-----

							.00
--	--	--	--	--	--	--	-----

Spouse or Civil Partner

							.00
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--	--	--	--	--	--	--	--	--

DD/MM/YYYY

							00
--	--	--	--	--	--	--	----

							.00
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							.00
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Spouse or Civil Partner

						00
--	--	--	--	--	--	----

Spouse or Civil Partner

7

5

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Self

Spouse or Civil Partner

68 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2019

Where you are claiming relief under this incentive scheme
also insert these details in Panel 78 on page 20 of this return

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

The Living City Initiative

Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on www.revenue.ie.

69 - Retirement Relief for Certain Sportspersons

If, during the tax year 2019, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert ☐ in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

--	--	--	--	--	--	--	--	--	--

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Date of Permanent Cessation from specified occupation/profession

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Amount of relief claimed for the year 2019

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Note: If you are claiming relief for prior years you should submit full details.

70 - Seafarer Allowance

Name of employer

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Number of days spent at sea in 2019

--	--	--

--	--	--

71 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

Gross income from Foreign Employment on which

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Transborder Relief is claimed

Country where the foreign employment is held

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Name and address of the Foreign Employer

--	--	--	--	--	--	--	--	--	--

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Employer's tax reference number in the jurisdiction where the employment is held

--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--

Individual's tax reference number in the foreign jurisdiction

--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--

Amount of foreign tax paid (and not refundable)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Number of weeks foreign employment held continuously (in the year of assessment)

--	--

--	--

If you are claiming Split-Year Treatment insert ☐ in the box(es)

--

--

72 - Health Expenses

State the amount of Health Expenses claimed for the year 2019 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

PPSN of nursing home resident

--	--	--	--	--	--	--	--	--	--

Name of nursing home

--	--	--	--	--	--	--	--	--	--

Non-Routine Dental Expenses

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Other Health Expenses

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

73 - Home Renovation Incentive (HRI)

Tax credit due for 2019 based on your HRI online claim

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

74 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 19 July 2016 and 31 December 2019 must be made online. See www.revenue.ie for further information.

75 - Fisher Tax Credit

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

--	--	--

--	--	--

(b) Fisher Tax Credit – amount claimed

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

CAPITAL ACQUISITIONS IN 2019

Self

Spouse or Civil Partner

76 - If you received a gift or an inheritance in 2019, insert ☒ in the box(es)

Note: Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return (Form IT 38) must be made.

A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

The information given above does not satisfy a requirement to file a Form IT 38. For more information see www.revenue.ie. Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS

Self

Spouse or Civil Partner

77 - Capital Gains Tax for the year 1 January 2019 – 31 December 2019

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2019.

Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief

Previous Gain(s) Rolled-over (now chargeable)

Net Loss(es) in 2019 before S. 604A relief

Unused Losses from prior year(s)

Amount of Gain relieved under S. 604A

Personal Exemption (max €1,270 per spouse or civil partner & non transferable)

Note: losses, including losses forward must be used first

Net Chargeable Gain (excluding Foreign Life Policies)

Net Chargeable Gain on Foreign Life Policies

Unused Losses for carry forward to 2020

If you have an overall Capital Gains Tax loss in 2019 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2019 to 30 November 2019

(a) Enter amount of net gain to be charged @ 33%

(b) Enter amount of net gain to be charged @ 40%
(excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

In respect of net chargeable gains that arose in the period 1 December 2019 to 31 December 2019

(a) Enter amount of net gain to be charged @ 33%

(b) Enter amount of net gain to be charged @ 40%
(excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

Double Taxation Relief

If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal. All amounts should be in Euro.

Country

Amount of gain

Amount of foreign tax for which relief is now claimed

78 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2019

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084 TCA 1997.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

Residential Property

Residential Property		Owner Occupier	Investor - Lessor
Urban Renewal	S.372AP & AR	.00	.00
Town Renewal	S.372AP & AR	.00	.00
Seaside Resort	S.372AU		.00
Rural Renewal	S.372AP & AR	.00	.00
Living over the Shop	S.372AP & AR	.00	.00
Park and Ride	S.372AP & AR	.00	.00
Student Accommodation	S.372AP		.00
Living City Initiative	S.372AAB	.00	

Industrial Buildings Allowance

Industrial Buildings Allowance		Owner Occupier							Investor - Lessor						
Urban Renewal	S.372C & D							.00							.00
Town Renewal	S.372AC & AD							.00							.00
Seaside Resort	S.352 & S.353							.00							.00
Rural Renewal	S.372M & N							.00							.00
Multi-storey Car Parks	S.344							.00							.00
Living over the Shop (Commercial Premises Only)	S.372D							.00							.00
Enterprise Areas	S.343							.00							.00
Park and Ride	S.372V & W							.00							.00
Hotels	S.268(1)(d)							.00							.00
Holiday Cottages	S.268(3)							.00							.00
Holiday Hostel	S.268(2C)(b)							.00							.00
Guest Houses	S.268(2C)(a)							.00							.00
Nursing Homes	S.268(1)(g)							.00							.00
Housing for elderly/infirm	S.268(3A)							.00							.00
Convalescent Homes	S.268(1)(i)							.00							.00
Qualifying Hospitals	S.268(2A)							.00							.00
Qualifying Mental Health Centres	S.268(1C)							.00							.00
Qualifying Sports Injury Clinics	S.268(2B)							.00							.00
Buildings used for certain childcare purposes	S.843A							.00							.00
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B							.00							.00
Specialist Palliative Care Units	S.268(1)(m)							.00							.00
Buildings or Structures in registered caravan & camping sites	S.268(2D)							.00							.00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW							.00							.00
Living City Initiative	S.372AAC							.00							.00
Living City Initiative	S.372AAD							.00							.00
Aviation Services Facilities	S.268(1)(n)							.00							.00

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

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