



Revenue Online Services

Schema Notes

CT1 – v25

2025

| | |
|------------------|------------|
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| | |

CONTENTS

| | |
|--|----|
| Contents..... | 2 |
| 0 Document Information | 5 |
| 0.1 Synopsis..... | 5 |
| 0.2 Change History..... | 5 |
| 1 Schema Overview | 6 |
| 2 Elements | 7 |
| 2.1 Important Note..... | 7 |
| 2.2 FormCT1 | 7 |
| 2.2.1 CompanyDetails | 8 |
| 2.2.2 ExpressionOfDoubt | 9 |
| 2.2.3 PurchaseOfOwnShares..... | 9 |
| 2.2.4 AmendPriorAccountingPeriod | 9 |
| 2.3.4 CompanyNameAndPpsn | 9 |
| 2.3.5 ReturnContactDetails | 10 |
| 2.3.6 AmendSelfAssessment | 10 |
| 2.2.7 BeneficialOwner | 10 |
| 2.2.8 Participator | 11 |
| 2.2.9 ForeignCompany | 11 |
| 2.2.10 GroupForIrishTaxPurposes | 12 |
| 2.2.11 AssociatedCompany | 14 |
| 2.2.12 NonResidentCompany | 15 |
| 2.2.13 DirectorEmolument..... | 15 |
| 2.2.14 DirectorAccount..... | 15 |
| 2.2.15 ExemptionFromTax | 16 |
| 2.2.16 QualifyingCompanies | 16 |
| 2.2.17 qualifyingInvestment..... | 17 |
| 2.2.18 controlledForeignCompany | 17 |
| 2.2.19 interestLimitations | 19 |
| 2.2.20 TransactionsWithNonJurisdiction | 21 |
| 2.2.21 transferPricing | 22 |
| 2.2.22 stockBorrow..... | 22 |
| 2.2.23 mandatoryDisclosure..... | 22 |
| 2.2.24 OutboundPayments..... | 22 |
| 2.2.25 LacIClaimDetails..... | 23 |
| 2.2.26 LacLessorsClaimDetails | 23 |
| 2.2.27 LeaseAgreedS299..... | 24 |
| 2.2.28 DeMinimisAid | 24 |
| 2.3 TradingResults | 25 |
| 2.3.1 TonnageTax | 25 |
| 2.3.2 ProfitResourceRentTax | 26 |
| 2.3.3 TradeProfits..... | 27 |
| 2.3.4 ExceptedTradeProfits | 32 |
| 2.3.5 QualifyingShippingActivity | 34 |
| 2.3.6 PetroleumProductionTax | 34 |
| 2.3.7 QualifyingAssetsProfits..... | 35 |
| 2.3.8 RelevantTradeWithinSection291a | 39 |
| 2.4 ExtractsAccounts..... | 40 |
| 2.4.1 Income..... | 41 |
| 2.4.2 TradingAcclItem | 41 |
| 2.4.3 Expenses..... | 41 |
| 2.4.4 BalanceSheet | 42 |
| 2.4.5 AdjustedNetProfit | 43 |
| 2.4.6 AdjustmentsMadeToProfit | 43 |
| 2.4.7 NotesToTheAccounts | 43 |
| 2.4.8 XbriOptions..... | 44 |
| 2.4.9 accountingStandards..... | 45 |
| 2.5 RentalIncome | 45 |
| 2.5.1 LivingCityInitTradeProf | 47 |
| 2.5.2 NonResidentLandlordTenant..... | 47 |
| 2.6 IrishInvestmentIncome | 47 |

Form-CT1-V25

| | | |
|--------|---|-----|
| 2.6.1 | OtherIrishIncome | 47 |
| 2.6.2 | Clawback | 48 |
| 2.6.3 | InterestArisingInState | 48 |
| 2.6.4 | DistributionsResidentComp | 49 |
| 2.6.5 | HybridMismatches | 49 |
| 2.6.6 | ReverseHybridMismatches | 50 |
| 2.6.7 | leasingProfits | 50 |
| 2.6.8 | PatentRights | 50 |
| 2.7 | ForeignIncome | 51 |
| 2.7.1 | ForeignDepositAccount | 52 |
| 2.7.2 | ForeignLifePolicy | 52 |
| 2.7.3 | OffshoreFund | 53 |
| 2.7.4 | OtherOffshoreProduct | 54 |
| 2.8 | ExemptIncome | 55 |
| 2.9 | CapitalGains | 55 |
| 2.9.1 | CapitalGainsConsiderations | 55 |
| 2.9.2 | ChargeableGains | 57 |
| 2.10 | ChargeableAssets | 58 |
| 2.10.1 | ResidentialPremises | 58 |
| 2.10.2 | CommercialPremises | 58 |
| 2.10.3 | AgriculturalLand | 58 |
| 2.10.4 | DevelopmentLand | 58 |
| 2.10.5 | BusinessAssets | 58 |
| 2.10.6 | Antiques | 59 |
| 2.10.7 | Other | 59 |
| 2.11 | Deductions | 59 |
| 2.11.1 | DeductionExpenses | 59 |
| 2.11.2 | Reliefs | 59 |
| 2.11.3 | Credits | 61 |
| 2.12 | ResearchAndDevelopmentCredit | 61 |
| 2.12.1 | Sec766 | 62 |
| 2.12.2 | Sec766A | 63 |
| 2.12.3 | Sec766C | 63 |
| 2.12.4 | Sec766D | 67 |
| 2.12.5 | RnDCreditAllowances | 71 |
| 2.12.6 | ExcessRnDCredit | 73 |
| 2.12.7 | RnDForSmallerCompany | 74 |
| 2.13 | FilmCorporationTaxCredit | 75 |
| 2.13.1 | FilmDetails | 75 |
| 2.14 | CapitalGainsDevelopmentLand | 75 |
| 2.14.1 | CapGainsDevLandConsiderations | 76 |
| 2.14.2 | CapGainsDevLandChargeGains | 77 |
| 2.15 | CloseCompanySurcharge | 78 |
| 2.15.1 | Close company details | 78 |
| 2.16 | RecoveryOfIncomeTax | 78 |
| 2.16.1 | CountryWithoutDeduction | 78 |
| 2.17 | DividendWithholdingTax | 78 |
| 2.17.1 | DistributionDetails | 79 |
| 2.17.2 | StockArrangement | 79 |
| 2.18 | PropertyBasedIncentives | 79 |
| 2.18.1 | ResidentialProperty | 79 |
| 2.18.2 | IndustBuildAllowance | 79 |
| 2.18.3 | OtherIncentiveScheme | 83 |
| 2.19 | SelfAssessmentCt | 83 |
| 2.20 | SelfAssessmentCgtlt | 87 |
| 2.21 | Prepopulation | 88 |
| 2.21.1 | Prepopulated | 88 |
| 2.21.2 | RCTDetails | 89 |
| 3 | Validation | 90 |
| 4 | Appendix 1 - Changes to Schema and Validation | 151 |
| 5 | Appendix 2 - Valid Characters | 153 |
| 6 | Appendix 3 - Income Entries | 154 |

Form-CT1-V25

7 Appendix 4 – Country Types 155

8 Appendix 5 – Parent Entity Countries..... 161

9 Appendix 6 – CT Self Assessment..... 168

0 DOCUMENT INFORMATION

0.1 Synopsis

Notes on the **Form-CT1-V25** Document type definition for the tax year **2025**

0.2 Change History

Table 1: Change History

| Version Number | Section Affected | Change Description | Date |
|----------------|------------------|------------------------------------|------------|
| 1.0 | | Initial Annualised version for v25 | 24/04/2025 |
| 1.1 | | Country code update | 19/11/2025 |
| | | | |
| | | | |
| | | | |

1 SCHEMA OVERVIEW

This document contains all the validation rules, which must be passed to enable a successful upload onto ROS for Form-CT1 returns.

These include for each attribute or element:

- Correct data formats
- Maximum and minimum values where applicable
- Dependent attributes or elements – other elements that must not be null or other attributes for which values must be returned in certain circumstances.

The file will consist of a root FormCt1 element.

Please note:

- The XML message must be encoded using UTF-8. The first line within the XML message must indicate this.
- Revenue will use the JAXB API to marshal XML documents submitted to Revenue that conform to this schema. Therefore your XML submissions must strictly conform to the schema definition outlined in the XSD and it must not break any of the validation rules stated in this document in order for your submission to be successfully uploaded.

2 ELEMENTS

Note that the Ref column in the tables below is used for internal reference.

2.1 Important Note

There are a number of nodes in the <FormCT1> node that are for internal processing only and are not input on the form. They are:

```
<SummaryCalculation>
< Deductions/ValueBasis>
<OtherCodes>
<Notes>
```

Also the following attributes are for internal processing only and are not input on the form.

They are:

```
FormCT1:
@numamendments
```

As the above has no impact on the Form they are not discussed further in this document

The file will consist of one FormCt1 element.

2.2 FormCT1

This element has the following attributes:

| Name | Type | Required (Y/N) | Description / Validation |
|-------------|------------|----------------|---|
| currency | E | Y | E for Euro |
| formversion | Numeric | Y | Must be equal to "21" for this version of the file format. Will change with each new edition of the form. |
| language | 'E' or 'G' | Y | E for English, G for Irish |
| product | Alpha | N | The name of the software company that the CT1 was developed by e.g. "A COMPANY LTD" in the product tag. |

It then consists of any or all of the following elements, CompanyDetails, TradingResults, ExtractsAccounts, RentalIncome, IrishInvestmentIncome, ForeignIncome, ExemptIncome, CapitalGains, ChargeableAssets, Deductions, ResearchAndDevelopmentCredit, FilmCorporationTaxCredit, CapitalGainsDevelopmentLand, CloseCompanySurcharge, RecoveryOfIncomeTax, DividendWithholdingTax, PropertyBasedIncentives, SelfAssessmentCt, SelfAssessmentCgtlt

2.2.1 CompanyDetails

This element has the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|-------|-----------------------------|-----------|--|
| tradeThroughBranchOrAgency | 1.5 | true or false | N | Indicator of whether the company is trading in the State through a Branch or Agency. |
| accountPeriodStartDate | 0.01a | Date | Y | The starting date for the accounting period, which is covered by the return |
| accountPeriodEndDate | 0.01b | Date | Y | The end date for the accounting period, which is covered by the return |
| numOfAssociatedCompanies | 1.7 | Numeric | N | The number of associated companies in the group. |
| hasNonResidentCompanies | 1.9 | Alpha (true, false or null) | N | An indicator if this Company has any Associated Companies that are Irish incorporated but not regarded as tax resident in Ireland. |
| additionalComments | 1.9i | true or false | N | Indicator of whether company wishes to add any additional comments. |
| additionalCommentsDetails | 1.9ii | Alpha | N | Details of additional comments. |
| countryOfResidenceDetails | 1.5b | Alpha | N | Country of residence Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 4 for list of country codes. |
| electionUnderSec629 | | true or false | N | Customer is making an election under Section 629 |
| dtMigration | | Date | N | Migration date |
| relevantMigratedTerritory | | Alpha | N | The relevant territory to which the migrated assets were transferred |
| amtTax | | Numeric | N | the amount of tax |
| containValuesInExcess | | true or false | N | Contains values in excess of one billion euro |
| hasAssociatedCompanies | | true or false | N | Has the company associated companies? |
| companyRegistrationOfficeNumber | | Alpha | N | Company Registration Office Number |
| previousYearStartDate | | Date | N | Start of most recent period for which there is a Ct1 on record |
| previousYearEndDate | | Date | N | End of most recent period for which there is a Ct1 on record |
| surrenderLossesConfirmation | | true or false | N | Confirmation box if any surrender of relevant leasing losses or capital allowances arises in respect of machinery or plant |
| claimLossesConfirmation | | true or false | N | Confirmation box if any claim to relevant leasing losses or capital allowances arises in respect of machinery or plant |

CompanyDetails contains the following sub-elements:

ExpressionOfDoubt, PurchaseOfOwnShares, AmendPriorAccountingPeriod, CompanyNameAndPpsn, AmendSelfAssessment, BeneficialOwner, Participator, ForeignCompany, GroupForIrishTaxPurposes, AssociatedCompany, NonResidentCompany, DirectorEmolument, DirectorAccount, ReturnContactDetails, ExemptionFromTax, QualifyingCompanies, qualifyingInvestment, controlledForeignCompany, interestLimitationsTransactionsWithNonJurisdiction, transferPricing, additionalCompaniesMembers.

2.2.2 ExpressionOfDoubt

This element is **optional**. It has the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------------|-----------|---|
| declareExpressionOfDoubt | 0.1 | true or false | N | An Indicator of whether the filer has a genuine doubt about any of the details entered on the return. |
| details | 0.1a | Alpha | N | A description of any doubt the filer might have about the return being filed. |
| basis | 0.1b | Alpha | N | A description of the doubt, the basis for the doubt and the tax law giving rise to the doubt. |
| taxAmount | 0.1c | Numeric | N | The amount of tax in doubt in respect of the chargeable period to which the expression of doubt relates. |
| documentList | 0.1d | Alpha | N | List of supporting documents that are being submitted in relation to the matter involved. |
| guidelines | 0.1e | Alpha | N | Identify any published Revenue guidelines consulted concerning the application of the law in similar circumstances. |

2.2.3 PurchaseOfOwnShares

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|-------|---------|-----------|--|
| quotedShares | 1.10a | Numeric | N | Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period |
| quotedSharesNotDistributed | 1.10b | Numeric | N | Total value of all payments referred to at (a) above which are to be treated as not being a distribution by virtue of Sec. 175(1) TCA 1997 |
| unquotedShares | 1.11a | Numeric | N | Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period |
| unquotedSharesNotDistributed | 1.11b | Numeric | N | Total value of all payments referred to at Line 1.8(a) which are to be treated as not being a distribution by virtue of Sec.176(1) |

2.2.4 AmendPriorAccountingPeriod

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-------|---------|-----------|--|
| endDate | 1.16a | Date | N | The ending date for Accounting Period(s) originally assessed |
| amountOfLoanRepaid | 1.16b | Numeric | N | Amount of the Directors loan repaid. |
| amountOfRefundDue | 1.16c | Numeric | N | Amount of refund due. |

2.3.4 CompanyNameAndPpsn

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|-------|-------|-----------|------------------------------------|
| taxRefNumber | 0.1ci | Alpha | Y | The Company Tax Reference Number. |
| name | 0.1di | Alpha | Y | The name of the company. |
| companyRegistrationOfficeNumber | | Alpha | N | Company Registration Office Number |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-----|---------------|-----------|--|
| jurisdictionTaxParentEntity | | Numeric | N | What is the jurisdiction of tax residence of the group's ultimate parent entity? See Appendix 5 for list of country codes. |
| nameParentEntity | | Alpha | N | What is the name of the group's ultimate parent entity? |
| partofMultiGrp | | True or false | N | Is the company part of a multinational group? |

2.3.5 ReturnContactDetails

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|---|
| agentTain | 0.4a | Alpha | N | The TAIN number of the agent for the main taxpayer. |
| clientRefNo | 0.4b | Alpha | N | The agents Reference number for the Client. |
| contactName | 0.4c | Alpha | N | Contact's Name. |
| contactTelNo | 0.4d | Alpha | N | Contact's Telephone or E-mail. |

2.3.6 AmendSelfAssessment

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|------|---------------|-----------|--|
| amendSelfAssessment | 0.5 | true or false | N | Indicator of intention to amend return and self assessment for this period. <i>Note: This attribute should not be populated for original returns; it can only be populated when a customer is completing an amendment to a return via ROS Online return form.</i> |
| amendmentDetail | 0.5a | Alpha | N | Enter reason for amending Self Assessment e.g. details of an error/mistake, loss claim. |
| amendmentReason1 | 0.5b | Alpha | N | Reason for amending Self Assessment e.g. details of an error/mistake, loss claim. |
| amendmentReason2 | 0.5c | Alpha | N | Reason for amending Self Assessment e.g. details of an error/mistake, loss claim. |
| amendmentReason3 | 0.5d | Alpha | N | Reason for amending Self Assessment e.g. details of an error/mistake, loss claim. |

2.2.7 BeneficialOwner

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|------|---------|-----------|--|
| address | 1.3 | Alpha | N | The address of Beneficial Owner. |
| eirCode | | Alpha | N | The Eircode attached to the address of the Beneficial Owner. |
| percentageShare | 1.3a | Numeric | N | Holding of percentage Shares. |
| percentageLoanStock | 1.3b | Numeric | N | Holding of percentage Loan Stock. |

BeneficialOwner contains the following sub-element: BenOwnerNamePPSN

2.2.7.1 BenOwnerNamePpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|---|
| name | 1.3c | Alpha | N | The Beneficial Owner's Name. |
| taxRefNumber | 1.3d | Alpha | N | The Irish Tax Reference Number of the Beneficial owner. |

2.2.8 Participant

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-----|-------|-----------|---|
| address | 1.4 | Alpha | N | The address of Participant. |
| eirCode | | Alpha | N | The Eircode attached to the address of the Participant. |

Participant contains the following sub-element: ParticipantNamePpsn

2.2.8.1 ParticipantNamePpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|--|
| name | 1.4a | Alpha | N | The name of the Participant. |
| taxRefNumber | 1.4b | Alpha | N | The Irish Tax Reference Number of the Participant. |

2.2.9 ForeignCompany

This element is **optional** and can occur once. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|-------|-----------|--|
| incorporatedCountryName | 1.6 | Alpha | N | The name of the foreign country the company is incorporated in |

ForeignCompany contains the following sub-element: ForeignCompanyDetails,

2.2.9.1 ForeignCompanyDetails

This sub-element is **optional** and can occur up to 20 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------|-----------|--|
| legalOwnerForeignTaxRefNo | 1.6a | Alpha | N | The foreign tax ref number of the Foreign Company for the legal owner. |
| legalOwnerAddress | 1.6b | Alpha | N | The address of the Foreign Company for the legal owner. |
| eirCodeLegalOwn | | Alpha | N | The Eircode attached to the address of the Foreign Company. |
| percentageShare | 1.6c | Numeric | N | The percentage of shares of the Foreign Company for the legal owner. |
| percentageLoanStock | 1.6d | Numeric | N | The percentage of loan stock of the Foreign Company for the legal owner. |
| foreignBenefOwnerTaxRefNo | 1.6e | Alpha | N | The foreign tax ref number of the Foreign Company for the legal owner. |
| addressBenefOwn | 1.6f | Alpha | N | The address of the Foreign Company for the legal owner. |
| eirCodeBenefOwn | | Alpha | N | The Eircode attached to the address of the Foreign Company. |
| percentShareBenefOwn | 1.6g | Numeric | N | The percentage of shares of the Foreign Company for the legal owner. |
| percentLoanStockBenefOwn | 1.6h | Numeric | N | The percentage of loan stock of the Foreign Company for the legal owner. |

ForeignCompany contains the following sub-elements: LegalOwnerNameAndPpsn, BenefOwnerNameAndPpsn

2.2.9.2 LegalOwnerNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|---------|-------|-----------|--|
| name | 1.6(i) | Alpha | N | The name of the Foreign Company for the legal owner. |
| taxRefNumber | 1.6(ii) | Alpha | N | The ppsn of the Foreign Company for the legal owner. |

2.3.9.3 BenefOwnerNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----------|-------|-----------|--|
| name | 1.6(iii) | Alpha | N | The name of the Foreign Company for the legal owner. |
| taxRefNumber | 1.6(iiii) | Alpha | N | The ppsn of the Foreign Company for the legal owner. |

2.2.10 GroupForIrishTaxPurposes

This element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|-------|-----------|---|
| parentCountryOfResidence | 1.12 | Alpha | N | Country of Residence of Parent Company. |

GroupForIrishTaxPurposes contains the following sub-elements: Subsidiary, SurrenderOfLosses, ClaimToLosses, ParentNameAndPpsn

2.2.10.1 Subsidiary

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|------|-------|-----------|--|
| countryofResidence | 1.13 | Alpha | N | The country of residence of the Subsidiary |

Subsidiary contains the following sub-element: SubsidiaryNameAndPpsn

2.2.10.1.1 SubsidiaryNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|---|
| name | 1.13a | Alpha | N | The name of Subsidiary. |
| taxRefNumber | 1.13b | Alpha | N | The Irish Tax reference number of the Subsidiary. |

2.2.10.2 SurrenderOfLosses

This sub-element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------|-------|---------------|-----------|---|
| amountSurrendered | 1.14 | Numeric | N | The Amounts of Loss Surrendered relating to the company. |
| natureOfRelief | 1.14a | Alpha | N | The Nature of the relief for the surrendering losses. |
| qualifyingAssets | | true or false | N | Declares whether the relief being surrendered is in respect to Qualifying Assets. |

SurrenderOfLosses contains the following sub-element: SurrenderOfLossesNamePpsn

2.2.10.2.1 SurrenderOfLossesNamePpsn

This sub-element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|--|
| Name | 1.14b | Alpha | N | Name of Company to which loss surrendered. |
| taxRefNumber | 1.14c | Alpha | N | The Irish Tax reference number of the Company to which loss surrendered. |

2.2.10.3 AddDetailsSurrenderedLossList

This sub-element is **optional** and can occur up to 50 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-----|---------------|-----------|--|
| amtSurrendered | | Numeric | N | The Amounts of Loss Surrendered relating to the company. |
| natureOfRelief | | Alpha | N | The Nature of the relief for the surrendering losses. |
| clause_1_Activity | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_2_Activity1 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_2_Activity2 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_3_Activity | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_4_Activity1 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_4_Activity2 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |
| clause_4_Activity3 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of recipient |

AddDetailsSurrenderedLossList contains the following sub-element: SurrenderOfLossesNamePpsn

2.2.10.4 ClaimToLosses

This element is **optional** and can occur up to 100 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------|-------|---------------|-----------|---|
| natureOfRelief | 1.15 | Alpha | N | The Nature of relief for the claimed losses. |
| amountClaimed | 1.15a | Numeric | N | The Amount Claimed. |
| qualifyingAssets | | true or false | N | Declares whether the relief being claimed is in respect to Qualifying Assets. |

ClaimToLosses contains the following sub-element: ClaimToLossesNamePpsn

2.2.10.4.1 ClaimtoLossesNamePpsn

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|---|
| Name | 1.15b | Alpha | N | Name of Company from which losses are claimed. |
| taxRefNumber | 1.15c | Alpha | N | The Irish Tax Reference Number from which losses are claimed. |

2.2.10.5 AddDetailsClaimedLosses

This element is **optional** and can occur up to 50 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|--------------------------|
|------|-----|------|-----------|--------------------------|

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-----|---------------|-----------|---|
| natureOfRelief | | Alpha | N | The Nature of relief for the claimed losses. |
| amtClaimed | | Numeric | N | The Amount Claimed. |
| clause_1_Activity | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_2_Activity1 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_2_Activity2 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_3_Activity | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_4_Activity1 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_4_Activity2 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |
| clause_4_Activity3 | | true or false | N | Confirming the qualifying Sec. 403(2)(d)(ii) activities of claimant |

ClaimToLosses contains the following sub-element: ClaimToLossesNamePpsn

2.2.10.6 ParentNameAndPpsn

This element is optional and consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|---|
| Name | 1.12a | Alpha | N | The name of the parent company. |
| taxRefNumber | 1.12b | Alpha | N | The Irish Tax Reference Number of the Parent Company. |

2.2.11 AssociatedCompany

This element is **optional** and can occur up to 200 times.

AssociatedCompany contains the following sub-elements: AssociatedCompanyNamePpsn, Shareholder

2.2.11.1 AssociatedCompanyNamePpsn

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|---|
| name | 1.8 | Alpha | N | The Name of Associated Company. |
| taxRefNumber | 1.8a | Alpha | N | The Irish Tax Reference Number of the Associated Company. |

2.2.11.2 Shareholder

This sub-element is **optional** and can occur up to 100 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------|------|---------|-----------|--|
| percentageShare | 1.8b | Numeric | N | Percentage of shareholder's shares in the company. |

Shareholder contains the following sub-element: ShareholderNamePpsn

2.2.11.2.1 ShareholderNamePpsn

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|--|
| name | 1.8c | Alpha | N | Name of Shareholder. |
| taxRefNumber | 1.8d | Alpha | N | The Shareholders Irish Tax Reference number. |

2.2.12 NonResidentCompany

This element is **optional** and can occur up to 20 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|------|-------|-----------|------------------------------|
| name | 1.9 | Alpha | N | Name of Non Resident Company |
| irishCroNumber | 1.9a | Alpha | N | Irish cro number |
| countryOfResidence | 1.9b | Alpha | N | Country of Residence |

2.2.13 DirectorEmolument

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-------|---------|-----------|---|
| acPeriodStartDate | 1.37 | Date | N | The Accounting Period From date. |
| acPeriodEndDate | 1.37a | Date | N | The Accounting Period To date. |
| salary | 1.40 | Numeric | N | The amount of the Director's salary, fees and other remuneration. |
| expenses | 1.41 | Numeric | N | Expenses payment made to Director. |
| amountsPaid | 1.42 | Numeric | N | Amount paid to other persons to defray expenses incurred by Director. |
| assetsTransferredToDirector | 1.43 | Numeric | N | Value of Assets transferred to Director. |
| assetsProvidedForDirector | 1.44 | Numeric | N | Value of Assets provided for Director's use. |
| valueOfOtherBenefits | 1.45 | Numeric | N | Value of other benefits or facilities for Director's use. |

DirectorEmolument contains the following sub-elements: DirectorNamePpsn, DirectorEmolCompanyNamePpsn

2.3.13.1 DirectorEmolCompanyNamePpsn

This sub-element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|-------------------------------------|
| taxRefNumber | 1.45a | Alpha | N | The Employer's Registration Number. |
| name | 1.45b | Alpha | N | The Company Name. |

2.3.13.1 DirectorNameAndPpsn

This sub-element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|-------------------------------------|
| taxRefNumber | 1.45a | Alpha | N | The Employer's Registration Number. |
| name | 1.45b | Alpha | N | The Company Name. |

2.2.14 DirectorAccount

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------|------|---------|-----------|---|
| openingBalanceDr | 1.23 | Numeric | N | The amount of a debit opening balance. |
| openingBalanceCr | 1.24 | Numeric | N | The amount of a credit opening balance. |
| debits | 1.25 | Numeric | N | Amounts of any debits and advances. |
| credits | 1.26 | Numeric | N | Amounts of any credits and repayments. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------|------|---------|-----------|-------------------------------------|
| closingBalanceDr | 1.27 | Numeric | N | Amount of a debit closing balance. |
| closingBalanceCr | 1.28 | Numeric | N | Amount of a credit closing balance. |

DirectorAccount contains the following sub-element: DirectorsAccountNamePpsn

2.3.14.1 DirectorsAccountNamePpsn

This element is **optional**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|-------|-----------|--|
| name | 1.21 | Alpha | N | Name of Director or participator whose account details are being recorded. |
| taxRefNumber | 1.22 | Alpha | N | The PPS Number of the director or participator whose account details are being recorded. |

2.2.15 ExemptionFromTax

This element is **optional**. It consists of the following attributes:

ExemptionFromTax contains the following sub-elements: Disposals

2.2.15.1 Disposals

This element is optional and can occur up to 5 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------|-----|---------------|-----------|--|
| amountOfDisposal | | Numeric | N | If a loss arose on the disposal, enter amount here. |
| availOfExemptionOfTax | | True or false | N | Indication if party has availed of exemption from tax in the case of gains on certain disposals under Sec. 626B. |
| dateOfdisposal | | Date | N | Date of Disposal. |
| amountOfGain | | Numeric | N | Amount of gain to which section 626B applies. |

2.2.16 QualifyingCompanies

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|------|---------------|-----------|--|
| qualifyingcompany | 1.50 | True or false | Y | Indicate if company is a qualifying company within the meaning of Section 110 TCA 1997 |
| specifiedpropertybusiness | 1.52 | True or false | N | Indication if you carry out a 'specified property business' within the meaning of Section 110(5A)? |
| clotransaction | 1.53 | True or false | N | Indication if business is CLO transaction |
| cmbsrmbstransaction | 1.54 | True or false | N | Indication if CMBS/RMBS transaction |
| loanoriginationbusiness | 1.55 | True or false | N | Indication if loan origination business |
| subparticipationtransaction | 1.56 | True or false | N | Indication if sub-participation transaction |
| valuespecmortgages | 1.57 | Numeric | N | Value of the specified mortgages as shown in the accounts |
| taxableprofit | 1.58 | Numeric | N | Taxable profits of specified business |
| sectiondil | 1.59 | Numeric | N | Amount of deductions permitted by sectiondil |
| sectiondill | 1.50 | Numeric | N | Amount of deductions permitted by sectiondill |
| sectiondilll | 1.51 | Numeric | N | Amount of deductions permitted by sectiondilll |
| sectiondii | 1.53 | Numeric | N | Amount of deductions permitted by sectiondii |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|------|---------------|-----------|---|
| sectiondiii | 1.54 | Numeric | N | Amount of deductions permitted by sectiondiii |
| amountofinterest | 1.55 | Numeric | N | Amount of deductions permitted by amountofinterest |
| assetSpecifiedMortgages | | True or false | N | Indication if the qualifying assets include specified mortgages |
| assetIrefUnit | | True or false | N | Indication if the qualifying assets include units in an Irish Real Estate Fund (IREF) |
| assetStateLand | | True or false | N | Indication if the qualifying assets include shares that derive the greater part of their value from land in the State |

2.2.17 qualifyingInvestment

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-----|---------------|-----------|---|
| qualifyngInvestmentOnPeriod | | true or false | N | Did investors make a qualifying investment (within the meaning of Part 16) in the company in this period? |

2.2.17.1 investment

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------|-----------|---|
| dtQualifyingInvestment | | Date | N | Date of the qualifying investment |
| amountQualifyingInvestment | | Numeric | N | The amount of the qualifying investment |
| numberOfSharesIssued | | Numeric | N | The number of shares issued |

2.2.18 controlledForeignCompany

This element is **optional**. It consists of the following attributes, and has the sub-element cfc:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|-----|---------------|-----------|---|
| isCompanyChargeableUnder35b | | true or false | N | Is this company a chargeable company under the provision of Part 35B |
| doesSection385RApply | | true or false | N | Does section 385R (10) apply? |
| lowProfitMarginExemption | | true or false | N | Low Profit Margin Exemption (if isCompanyChargeableUnder35b is true, at least one of lowProfitMarginExemption, lowAccountingProfitExemption, section385R5al, section385R5all is required) |
| lowAccountingProfitExemption | | true or false | N | Low Accounting Profit Exemption (if isCompanyChargeableUnder35b is true, at least one of lowProfitMarginExemption, lowAccountingProfitExemption, section385R5al, section385R5all is required) |
| section385R5al | | true or false | N | Section 385R(5)(a)(i)(1): the arrangements would be entered into by persons dealing at arm's length (if isCompanyChargeableUnder35b is true, at least one of lowProfitMarginExemption, lowAccountingProfitExemption, section385R5al, section385R5all is required) |
| section385R5all | | true or false | N | Section 835R(5)(a)(ii): the arrangements are subject to the provisions of section 835C (if isCompanyChargeableUnder35b is true, at least one of lowProfitMarginExemption, |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----|---------------|-----------|---|
| | | | | lowAccountingProfitExemption, section385R5a1, section385R5a11 is required) |
| section835Ya | | True or false | N | If 'YES' was indicated at (a)(i) because Section 835YA applies, indicate by inserting X in the box. |

2.2.18.1 cfc

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-----|---------------|-----------|---|
| foreignCompanyName | | Alpha | N | Name of Controlled Foreign Company |
| foreignTaxNumber | | Alpha | N | Foreign Tax Identification Number |
| relevantTerritoryCfc | | Alpha | N | Relevant territory of the CFC |
| accountingPeriodCfcBegin | | Date | N | Accounting period of the CFC From: |
| accountingPeriodCfcEnd | | Date | N | Accounting period of the CFC To: |
| natureOfBusiness | | Alpha | N | Nature of business |
| detailOfCfc | | Alpha | N | Details of how control is established in the CFC in accordance with S 835J, including names of person(s) and percentage of shareholdings held |
| exemptionApplly | | true or false | N | Does an exemption apply? |
| section385R5b | | true or false | N | Section 835R(5)(b): the undistributed income has previously been subject to a CFC charge |
| effectiveTaxRateExemption | | true or false | N | Effective Tax Rate Exemption |
| exemptPeriodGrantedInPreviousAccounting | | true or false | N | Exempt Period exemption granted in previous accounting period |
| subsequentPeriodConditionNotMet | | true or false | N | Information on why the subsequent period condition was not met, if that be the case |
| amountOfChargeArising25 | | Numeric | N | Amount of charge arising at 25% rate |
| amountOfChargeArising125 | | Numeric | N | Amount of charge arising at 12.5% rate |
| creditableTax25 | | Numeric | N | Creditable tax at 25% rate |
| creditableTax125 | | Numeric | N | Creditable tax at 12.5% rate |
| jurisdictionsWhereCreditArose25 | | Alpha | N | Jurisdiction(s) where credit arose at 25% rate |
| jurisdictionsWhereCreditArose125 | | Alpha | N | Jurisdiction(s) where credit arose at 12.5% rate |
| natureOfCredit25 | | Numeric | N | Nature of credit (e.g. Withholding tax) at 25% rate |
| natureOfCredit125 | | Numeric | N | Nature of credit (e.g. Withholding tax) at 12.5% rate |
| amountOfCredit25 | | Numeric | N | Amount of credit at 25% rate |
| amountOfCredit125 | | Numeric | N | Amount of credit at 12.5% rate |
| netCharge25 | | Numeric | N | Net charge at 25% rate |
| netCharge125 | | Numeric | N | Net charge at 12.5% rate |
| s835RamountOfChargeArising25 | | Numeric | N | Amount of charge arising under S835R at 25% rate |
| s835RamountOfChargeArising125 | | Numeric | N | Amount of charge arising under S835R at 12.5% rate |
| s835RcreditableTax25 | | Numeric | N | Creditable Tax under S835R at 25% rate |
| s835RcreditableTax125 | | Numeric | N | Creditable Tax under S835R at 12.5% rate |
| s835RjurisdictionsWhereCreditArose25 | | Alpha | N | Jurisdiction(s) where credit arose under S835R at 25% rate |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------------|-----|---------|-----------|--|
| s835RjurisdictionsWhereCreditArose125 | | Alpha | N | Jurisdiction(s) where credit arose under S835R at 12.5% rate |
| s835RnatureOfCredit25 | | Alpha | N | Nature of credit (e.g. Withholding tax) under S835R at 25% rate |
| s835RnatureOfCredit125 | | Alpha | N | Nature of credit (e.g. Withholding tax) under S835R at 12.5% rate |
| s835RamountOfCredit25 | | Numeric | N | Amount of credit (e.g. Withholding tax) under S835R at 25% rate |
| s835RamountOfCredit125 | | Numeric | N | Amount of credit (e.g. Withholding tax) under S835R at 12.5% rate |
| s835RnetCharge25 | | Numeric | N | Net charge (e.g. Withholding tax) under S835R at 25% rate |
| s835RnetCharge125 | | Numeric | N | Net charge (e.g. Withholding tax) under S835R at 12.5% rate |
| controllingCompanyName | | Alpha | N | Name of controlling company |
| controllingCompanyTaxNumber | | Alpha | N | Tax reference number of company if Irish |
| connectedCompanyName | | Alpha | N | Name of connected company |
| connectedCompanyTaxNumber | | Alpha | N | Tax reference number of connected company if Irish or the tax number of the Irish branch |

2.2.19 interestLimitations

This element is **required**. It consists of the one element(interestGroupMembers) and following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-----|---------------|-----------|--------------------------|
| companyStandaloneEntitySec835AY | | True or False | N | |
| companyElectMemberSec835AAK | | True or False | N | |
| companyReportingCompany | | True or False | N | |
| reportingCompanyName | | Alpha | N | |
| taxReference | | Alpha | N | |
| companyCarryingLongTermPublicInfraProject | | True or False | N | |
| incomeNetInterest | | Integer | N | |
| expensesNetInterest | | Integer | N | |
| netInterestExpense | | Integer | N | |
| minimisExemptionApply | | True or False | N | |
| companySingleCompanyWorldwideGroup | | True or False | N | |
| companyMakingElectionEquityRatio | | True or False | N | |
| companyEquityAmount | | Integer | N | |
| groupEquityAmount | | Integer | N | |
| companyAssetsAmount | | Integer | N | |
| groupAssetsAmount | | Integer | N | |
| companyMakingElectionGroupRatio | | True or False | N | |
| groupEbitda | | Integer | N | |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-----|---------------|-----------|--------------------------|
| groupExceedingBorrowingCost | | Integer | N | |
| companyEbitda | | Integer | N | |
| allowableAmount | | Integer | N | |
| exceedingBorrowingCosts | | Integer | N | |
| disallowableAmount | | Integer | N | |
| interestSpareCapacity | | Integer | N | |
| limitationSpareCapacity | | Integer | N | |
| deemedBorrowingCostCarriedForward | | Integer | N | |
| deemedBorrowingCostUtilisedAccountingPeriod | | Integer | N | |
| TotalSpareCapacityCarriedForward | | Integer | N | |
| TotalSpareCapacityUtilisedAccountingPeriod | | Integer | N | |
| companyPaymentAmountsAllocatedUnderSec835AAL | | True or False | N | |
| companyNamePaymentWasMade | | Alpha | N | |
| recipientTaxReference | | Alpha | N | |
| recipientPaymentAmount | | Integer | N | |
| minimisExemptionApplyInterestGroup | | True or False | N | |
| accountingPeriodInterestGroupFrom | | Date | N | |
| accountingPeriodInterestGroupTo | | Date | N | |
| interestGroupElectionToEquityAccPeriod | | True or False | N | |
| interestGroupEquityRatio | | Integer | N | |
| worldwideGroupEquityRatio | | Integer | N | |
| interestGroupTotalAssetsEquityRatio | | Integer | N | |
| worldwideGroupTotalAssetsEquityRatio | | Integer | N | |
| interestGroupElectionToGroupAccPeriod | | True or False | N | |
| electionGroupEbitda | | Integer | N | |
| groupExceedingBorrowingCosts | | Integer | N | |
| interestGroupEbitda | | Integer | N | |
| allowableAmountInterestGroup | | Integer | N | |
| exceedingBorrowingCostsInterestGroup | | Integer | N | |
| disallowableAmountInterestGroup | | Integer | N | |
| interestSpareCapacityInterestGroup | | Integer | N | |
| limitationSpareCapacityInterestGroup | | Integer | N | |

2.2.19.1 interestGroupMembers

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-----|---------|-----------|--------------------------|
| groupMemberName | | Alpha | N | |
| taxReferenceNumber | | Alpha | N | |
| disallowableAmountInterestGroup | | Integer | N | |
| interestSpareCapacityInterestGroup | | Integer | N | |
| limitationSpareCapacityInterestGroup | | Integer | N | |
| deemedBorrowingCostCarriedForward | | Integer | N | |
| deemedBorrowingCostPriorPeriods | | Integer | N | |
| totalSpareCapacityCarriedForward | | Integer | N | |
| totalSpareCapacityReallocatedFromGroupMember | | Integer | N | |
| totalSpareCapacityReallocatedToGroupMember | | Integer | N | |
| totalSpareCapacityReallocatedFromPriorPeriods | | Integer | N | |

2.2.19.2 additionalCompaniesMembers

The additionalCompaniesMembers has the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-----|---------|-----------|---|
| companyNamePaymentWasMade | | Country | N | Name of the company the payment was made to |
| recipientTaxReference | | Alpha | N | Tax reference number of the recipient |
| recipientPaymentAmount | | Numeric | N | Amount of the payment |

2.2.20 TransactionsWithNonJurisdiction

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|-----|---------------|-----------|--|
| transactionWithNonCooperative | | true or false | N | Did the customer enter into a transaction of paying royalty, interest or dividends to a person in any jurisdiction which is currently considered by the EU Member States collectively as a non-cooperative jurisdiction for tax purposes |
| byPayingRoyalty | | true or false | N | Was the transaction by way of paying a royalty? |
| byClaimingDeduction | | true or false | N | Was the transaction by way of claiming a deduction (including by way of charge) for any expenses including interest? |
| byPayingDividend | | true or false | N | Was the transaction by way of paying a dividend or making a distribution? |

2.2.21 transferPricing

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------------|-----------|---|
| smeExemptionUnder835a | | true or false | N | Does the company qualify for the SME exemption under Section 835EA? |
| localFileRequired | | true or false | N | Is the company required to prepare a local file? |
| masterFileRequired | | true or false | N | Is the company required to prepare a master file? |
| multiNatFileRequired | | True or false | N | Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report? |
| chargeablePeriodUnder835DA | | True or false | N | In respect of the chargeable period, is the company a party to a qualifying arrangement to which section 835DA applies? |

2.2.22 stockBorrow

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------------|-----------|--|
| stockSellerInCourseOfTrade | | true or false | N | Has the company acted as the stock seller of a financial transaction within the meaning of section 753A in the course of its trade? |
| stockSellerOtherwiseCourseOfTrade | | true or false | N | Has the company acted as the stock seller of a financial transaction within the meaning of section 753A otherwise than in the course of its trade? |
| stockBuyerInCourseOfTrade | | true or false | N | Has the company acted as the stock buyer of a financial transaction within the meaning of section 753A in the course of its trade? |
| StockBuyerOtherwiseCourseOfTrade | | true or false | N | Has the company acted as the stock buyer of a financial transaction within the meaning of section 753A otherwise than in the course of its trade? |

2.2.23 mandatoryDisclosure

This element is **optional**. It has sub-elements:

2.2.23.1 transactionsUnderSec817hb

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-----|-------|-----------|---------------------------|
| numberOfTransactionSec817hb | | Alpha | N | S817HB Transaction Number |

2.2.23.2 crossBorderArrangement

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------|-----|-------|-----------|--|
| referenceNumber | | Alpha | N | Reportable cross-border arrangement reference number |

2.2.24 OutboundPayments

The OutboundPayments has the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-----|---------|-----------|--------------------------|
| paymentdate | | Date | N | Date of payment |
| paymenttype | | Integer | N | Payment type |
| grosspayment | | Integer | N | Gross Payment |
| withheldamount | | Integer | N | Withheld amount |
| country | | Country | N | Country |
| explanation | | Integer | N | Explanation |
| explanationdetails | | Alpha | N | Explanation |

2.2.25 LacIClaimDetails

This element is **optional** and can occur up to 50 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------------|-----------|---|
| claimConfirmation | | True or false | N | The confirmation if company is making a claim. |
| isLesseeTaxResident | | True or false | N | Confirmation if the Lessee is Tax resident of Ireland |
| countryOfResidenceOfParent | | Alpha | N | Country of residence Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 4 for list of country codes. |
| associateEnterprise | | True or false | N | Associate Enterprise |
| marketValueOfLeasedAssets | | Numeric | | Amount for Open Market Value of Leased Asset at Outset |
| leaseIncome | | Numeric | | Amount for Lease Income arising under S2994(4) |
| actualLeasePayment | | Numeric | | Amount for Actual Lease payments receivable |
| capitalAllowance | | Numeric | | Amount for Capital Allowances Forgone |
| totalClaimed | | Numeric | | Total claim amount |
| leaseIncomeCheckbox | | True or false | | Confirmation if the Lease Income Arose during a Trade |

LacIClaimDetails contains the following sub-element: lacINamePpsn

2.2.25.1 LacINamePpsn

This element is optional and consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----|-------|-----------|---|
| Name | | Alpha | N | The name of the Lessee. |
| taxRefNumber | | Alpha | N | The Irish Tax Reference Number of the Parent Company. |

2.2.26 LacLessorsClaimDetails

This element is **optional** and can occur up to 50 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------------|-----------|---|
| claimConfirmation | | True or false | N | The confirmation if company is making a claim within the meaning of section 299(6)(b)(ii) |
| isLessorTaxResident | | True or false | N | Confirmation if the Lessor is Tax resident of Ireland |
| countryOfResidenceOfParent | | Alpha | N | Country of residence Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 4 for list of country codes. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-----|---------------|-----------|--|
| associateEnterprise | | True or false | N | Associate Enterprise |
| marketValueOfLeasedAssets | | Numeric | | Amount for Open Market Value of Leased Asset at Outset |
| leaseIncome | | Numeric | | Amount for Lease Payment Deductible under S299(3)(a) |
| actualLeasePayment | | Numeric | | Amount for Actual Lease payments payable |
| totalCapitalExpenditure | | Numeric | | Amount for Total Capital Expenditure under Section 299(3)(b) |
| capitalAllowance | | Numeric | | Amount for Capital allowance in Period |
| totalClaimed | | Numeric | | Total claim amount |

LacLessorsClaimDetails contains the following sub-element: lacLessorsNamePpsn

2.2.26.1 LacLessorsNamePpsn

This element is optional and consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----|-------|-----------|---|
| Name | | Alpha | N | The name of the Lessor. |
| taxRefNumber | | Alpha | N | The Irish Tax Reference Number of the Parent Company. |

2.2.27 LeaseAgreedS299

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------------|-----------|---|
| hasCompanyMadeElectionS299 | | True or false | N | Indicate, by inserting X in the appropriate box if the company has made an election(s) under Section 299(3)(b) in respect of a relevant lease, or leases. Where a joint election has been made, please provide the following (following attributes are required if this is true) |
| numberOfLeasesElectionMade | | Numeric | N | Number of Leases in respect of which an election was made. |
| associateEnterprise | | True or false | N | Are any Lessees Associated Enterprises of the Lessor? [Y/N] |
| totalLeaseIncome | | Numeric | N | Total Lease Income Arising Under section 299(4) |
| isLeaseIncomeFromTrade | | True or false | N | Indicate, by inserting X in the appropriate box if the Lease Income Arose in the Course of a Trade or otherwise |
| totalActualLeaseIncome | | Numeric | N | Total Actual Lease Income Receivable |
| totalOpenMarketValue | | Numeric | N | Total Open Market Value of Affected Leased Assets at Outset |
| capitalAllowanceForegone | | Numeric | N | Total Capital Allowances Foregone |

2.2.28 DeMinimisAid

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|-----|---------------|-----------|---|
| deMinimisAidCheckbox | | True or false | N | Checkbox if user have applied for aid under General De Minimis Regulation |
| grossGrantCompanyRelief486C | | Numeric | N | Amount for Section 486C Start-up company Relief |
| grossGrantLCI372AAC | | Numeric | N | Amount for Section 372 AAC Living City Initiative |
| grossGrantLCI372AAD | | Numeric | N | Amount for Section 372 AAD Living City Initiative |
| grossGrantIndustrialAviation | | Numeric | N | Amount for Section 286(1)(n) and Section (3) (k)(i) Industrial Buildings Aviation services Facilities |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|-----|---------|-----------|---|
| grossGrantGeneralDeMinimisAid | | Numeric | N | Amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. |
| grossGrantDeMinimisAid1408 | | Numeric | N | Amount of aid (gross grant equivalent) under Commission Regulation (EU) 1408/2013 of 18 December 2013 (i.e. aid under the Agricultural De Minimis Regulation) within the past three years |
| grossGrantDeMinimisAid717 | | Numeric | N | amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years |
| grossGrantDeMinimisAid2832 | | Numeric | N | amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. |

2.3 TradingResults

TradingResults consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|-------|---------------|-----------|--|
| electUnderSection4522 | 2.29a | true or false | N | Indicator if making an election to have any interest payable, under Section 452(2)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv) |
| electUnderSection4523a | 2.29b | true or false | N | Indicator if making an election to have any interest payable, under Section 452(3A)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv) |
| electUnderSection80a | 2.28 | true or false | N | Indicator if making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery. |
| deductionMadeSports | 2.30 | Numeric | N | Amount of donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997. |
| deductionMadeCharities | 2.31 | Numeric | N | Amount of donations to Charities and other Approved Bodies and claim relief under Section 848A TCA 1997. |
| deductionMadeOtherBodies | 2.32 | Numeric | N | Confirmation that a deduction has been made in this accounting period of this amount in respect of Donations to Other Approved Bodies and claim relief under Section 848A TCA 1997 |

TradingResults contains the following sub-elements: TonnageTax, ProfitResourceRentTax, TradeProfits, ExceptedTradeProfits, QualifyingShippingActivity, PetroleumProductionTax, QualifyingAssetsProfits

2.3.1 TonnageTax

This element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-------|---------------|-----------|---|
| indicatePartyToElection | 2.24a | true or false | N | Indicator as to whether the company or group of companies is party to Tonnage Tax election under Section 697D TCA 1997. |
| dateFrom | 2.33 | Date | N | Tonnage Tax – Accounting Period start date. (dd/mm/yyyy). |
| dateTo | 2.33a | Date | N | Tonnage Tax – Accounting Period end date. (dd/mm/yyyy). |
| metLimit | 2.25 | true or false | N | Indicator of whether the Company met the 75% limit on chartered-in-tonnage. |
| metGroupLimit | 2.25a | true or | N | Indicator of whether the Company was party to a |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------|-----------|---|
| | | false | | tonnage tax group election. |
| nameOfGroupRepresentative | 2.25b | Alpha | N | Name of representative company - Tonnage Tax Group. |
| groupDateFrom | 2.25f | Date | N | Group Tonnage Tax From Date. (dd/mm/yyyy). |
| groupDateTo | 2.25g | Date | N | Group Tonnage Tax To Date. (dd/mm/yyyy). |
| profitsTonnageTax | 2.27 | Numeric | N | Total Tonnage Tax Profits. |
| groupArrangement | 2.25e | Alpha | N | Indicator of whether the Group met the 75% limit on chartered-in-tonnage. It can be one of the following values: "Yes", "No", or "Not Applicable". 'Not applicable' if the company is party to a group arrangement but is not the representative company. |

TonnageTax contains the following sub-elements: SingleCompany, GroupofCompanies, Ships

2.3.1.1 SingleCompany

This sub-element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|--------------------------|
| name | 2.24b | Alpha | N | Name of Company. |
| taxRefNumber | 2.24c | Alpha | N | Tax Reference Number. |

2.3.1.2 GroupofCompanies

This sub-element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|-------|-----------|---|
| name | 2.25b | Alpha | N | Name of tonnage tax group of companies. |
| taxRefNumber | 2.25c | Alpha | N | Tax reference number of representative company. |

2.3.1.3 Ship

This sub-element is **optional** and can occur up to 100 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-------|---------|-----------|---|
| name | 2.26a | Alpha | N | Name of Ship. |
| imoNumber | 2.26b | Numeric | N | IMO Number. |
| typeOfInterest | 2.26c | Alpha | N | Type of Interest in Ship. Choice of one of the following: Blank – i.e. Choose blank for none O – owned or bareboat chartered in C – chartered in other than or bareboat terms G – chartered from another member of the same tonnage tax group |
| netTonnage | 2.26d | Numeric | N | Net Tonnage. |
| daysOperated | 2.26e | Numeric | N | Number of days operated. |
| tonnageProfits | 2.27f | Numeric | N | Tonnage Tax Profits. |

2.3.2 ProfitResourceRentTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------|---------|-----------|------------------------------------|
| totalPrtrDue | 2.14d | Numeric | N | Total Profit Resource Rent Tax Due |

ProfitResourceRentTax contains the following sub-element: PrtrDetails

2.3.2.1 PrtrDetails

This sub-element is **optional** and can occur up to **20** times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|----------|---------|-----------|---|
| licenceNumber | 2.14 | Alpha | N | Licence Number / Authorisation ID |
| dateAuthorisationGranted | | Date | N | Date when authorisation was granted |
| aggrCumulativeExpenditure | 2.14ai | Numeric | N | Aggregate Cumulative Field Expenditure. |
| amountOfExpenditure | 2.14aii | Numeric | N | Amount of Field Expenditure applicable for the period to which this return relates. |
| amountOfExpenditurePrev | 2.14aiii | Numeric | N | Amount of Field Expenditure applicable for the previous accounting periods. |
| aggrCumulativeProfits | 2.14b | Numeric | N | Aggregate Cumulative Field Profits |
| amountOfProfits | 2.14bi | Numeric | N | Amount of Field Profits applicable for the period to which this return relates |
| amountOfProfitsPrev | 2.14bii | Numeric | N | Amount of Field Profits applicable for the previous accounting periods. |
| amountPayable | 2.14c | Numeric | N | Amount of Profit Resource Rent Tax, if any, payable for this Taxable Field |

2.3.3 TradeProfits

This element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|---------|---------------|-----------|---|
| profitsBeforeCapAllowances | 2.1a | Numeric | N | Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances. |
| balancingCharges | 2.2 | Numeric | N | Any balancing charges paid on trading results. |
| capAllPropWithIncentives | 2.3 | true or false | N | Indicator of Capital Allowances including Property Incentives. |
| machineryAndPlant | 2.4a | Numeric | N | Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles). |
| energyEfficient | 2.4b | Numeric | N | Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997. |
| industrialBuildings | 2.5 | Numeric | N | Capital Allowances on trading income relating to Industrial Buildings. |
| other | 2.6a | Numeric | N | Other capital allowances on trading income. |
| expendPatentRights | 2.6bi | Numeric | N | Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowPatentRights | 2.6bii | Numeric | N | Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%) |
| expendKnowHow | 2.6biii | Numeric | N | Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%) |
| expendKnowHowAllowanc | 2.6biv | Numeric | N | Amount of allowance claimed under Sec. 768(2) TCA |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|-------|---------------|-----------|---|
| e | | | | 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%) |
| tradingLossesBroughtFwd | 2.7 | Numeric | N | Total Trading Losses Forward (from earlier accounting period(s)) |
| amountOfLossesUtilised | 2.7b | Numeric | N | Amount of losses utilised in this accounting period |
| balTradeLossAvailCarryFwd | 2.8 | Numeric | N | Total Trading Losses before Capital Allowances in this accounting period |
| lossOffsetTradingIncome | 2.7c | Numeric | N | Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods |
| lossClaimUnderCarryBack | 1.17 | Numeric | N | Loss claimed under Sec. 396A(3) TCA 1997 (carry back of losses) |
| charges | 2.9 | Numeric | N | Charges – other than those on excepted trades. |
| groupRelief | 2.10a | Numeric | N | Total Group Relief claimed |
| amtGrpReliefExcessCapAllow | 2.10b | Numeric | N | Amount at 'Total Group Relief Claimed' referred to Excess Capital allowances |
| amtGrpReliefTradeCharges | 2.10c | Numeric | N | Amount at 'Total Group Relief claimed' referred to Trade Charges |
| livingCityYes | | True or false | N | Indicates if industrial building in question is part of the Living City initiative. |
| livingCityNo | | True or false | N | Indicates if industrial building in question is not part of the Living City initiative. |
| ibaAviationYes | | True or false | N | Indicate if any amount of industrial buildings allowances Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n)) |
| ibaAviationNo | | True or false | N | Indicate if any amount of industrial buildings allowances Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n)) |
| ibaClaimAccRate | | Numeric | | Amount of industrial buildings allowances claim at the accelerated rate under S272(3)(k)(i) |
| ibaAddress | | Alpha | N | Address of building. |
| ibaEirCode | | Alpha | N | EirCode of address. |
| aggAmountExpenditure | | Numeric | N | The aggregate amount of expenditure. |
| childcareFitnessCentreEquipment | | Numeric | N | Amount spent on Machinery and Plant – 'childcare and fitness centre equipment' (section 285B TCA 1997) |
| gasVehiclesRefuellingEquipment | | Numeric | N | Amount spent on Machinery and Plant - 'gas vehicles and refuelling equipment' (section 285C TCA 1997) |
| indBuildAllowForChildOrFitness | | Numeric | N | Any amount of Industrial Buildings Allowance claimed in respect of a building used for the purposes of providing childcare services or a fitness centre to employees. |
| farmBuildAllow | | Numeric | N | Any amount of Industrial Buildings Allowance claimed in respect of a building used for the purposes of providing farm buildings to employees. |
| farmBuildAllowSlurrySec658A2a | | Numeric | N | Any amount of Industrial Buildings Allowance claimed in respect of a building used for the purposes of providing slurry storage (section 658A(2)(a)) to employees. |
| farmBuildAllowSlurrySec658A2b | | Numeric | N | Any amount of Industrial Buildings Allowance claimed in respect of a building used for the purposes of providing slurry storage (section 658A(2)(b)) to employees. |
| interinClainUnderSec396d | | True or false | N | Is the Loss claimed an an interim claim under Sec 396D Both this and the finalClainUnderSec396a field are mutually exclusive. |
| finalClainUnderSec396a | | True or false | N | Is the Loss claimed an an final claim under Sec 396A Both this and the interinClainUnderSec396d field are mutually exclusive. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------------|-----------|--|
| companyExpectLoss | | True or false | N | Confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period (this required if interinClainUnderSec396d is true) |
| companyIsTaxCompliant | | True or false | N | confirm that the company is tax compliant The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding (this required if interinClainUnderSec396d is true) |
| section400LossesObtained | | Numeric | N | Section 400 Losses value |
| plantAndMachineryExcessNotClaimed | | Numeric | N | Plant and machinery excess not claimed value |
| plantAndMachineryFarmEquipment | | Numeric | N | Plant and machinery Farms Equipment cost |
| totalCrssAndBrss | | Numeric | N | Total CRSS and BRSS |
| TotalCreditClaimed | | Numeric | N | Total Credit Claimed as Trade profit |

TradeProfits contains the following sub-element: IntangibleAssets, LivingCity

2.3.3.1 IntangibleAssets

This element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|----------|---------------|-----------|---|
| companyElectionSec291A4 | 2.4dii | true or false | N | If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowClaimedAccounts | 2.4diii | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowClaimedFixed | 2.4div | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits chargeable at Standard Rate of 12.5%) |
| interestClaimedTradeDed | 2.4dv | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%) |
| interestClaimedAsCharge | 2.4vi | Numeric | N | Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection615ElectTrans | 2.4viiia | true or false | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection615ElectAcq | 2.4viiib | true or false | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection617ElectTrans | 2.4viiia | true or false | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection617ElectAcq | 2.4viiib | true or false | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-----|---------|-----------|---|
| | | | | the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| intangAssetCapAllowance Amount | | Numeric | N | Amount of specified intangible assets capital allowances. (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowClaimedAccounts Before | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance) |
| capAllowClaimedAccounts After | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance) |
| capAllowClaimedAccounts NotUsed | | Numeric | N | Amount of capital allowances, claimed under S 291A(3) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods |
| capAllowClaimedAccounts NotUsedOnOrAfter | | Numeric | N | If an amount of capital allowances for carry forward at line (iii) refers to capital expenditure incurred on or after 11 October 2017, enter that amount here |
| capAllowClaimedFixedBefore | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017 (Fixed rate allowance) |
| capAllowClaimedFixedAfter | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017, (Fixed rate allowance) |
| capAllowClaimedFixedNot Used | | Numeric | N | Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods |
| capAllowClaimedFixedNot UsedOnOrAfter | | Numeric | N | If an amount of capital allowances for carry forward at line (vii) refers to capital expenditure incurred on or after 11 October 2017, enter that amount here |

IntangibleAssets contains the following sub-elements: JntSection615NamePpsn, JntSection617NamePpsn

2.3.3.1.1 JntSection615NamePpsn

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------------|-------|-----------|--|
| Name | 2.4.viiiI | Alpha | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |
| taxRefNumber | 2.4.viiiIb | Alpha | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |

2.3.3.1.2 JntSection617NamePpsn

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-------------|-------|-----------|--|
| name | 2.4.viiiil | Alpha | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |
| taxRefNumber | 2.4.viiiilb | Alpha | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |

2.3.3.2 Livingcity

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|-----|---------|-----------|--|
| amountOfClaim | | Numeric | N | The amount of claim |
| addressQualPremises | | Alpha | N | The address of the qualifying premises |
| lciEirCode | | Alpha | N | The eircode of the qualifying premises |
| aggQualExpendDetails | | Alpha | N | Details of the aggregate of all qualifying expenditure incurred by the company in respect of the qualifying premises |
| serviceDescription | | Numeric | N | Description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises |
| | | | | |

2.3.3.3 qualifyingCertNumbers

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------|-----------|--------------------------|
| certNumber | | Numeric | N | Certificate Number |
| capAllowClaimedAccounts | | Alpha | N | Capital Allowance C |

2.3.3.4 LiTradeProf

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------|-----------|--|
| claim372AAC | | Numeric | N | Amount of claim under section 372AAC (commercial property) |
| claim372AAD | | Numeric | N | Amount of claim under section 372AAD (residential property) |
| addrqualifying | | Alpha | N | The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAC) |
| eircodequalifying | | Alpha | N | The eircode of the qualifying premises |
| addrspecial | | Alpha | N | The special qualifying premises in respect of which the eligible expenditure was incurred (s.372AAD) |
| eircodespecial | | Alpha | N | Eircode of special qualifying premises |
| qualifyingexpenditure | | Alpha | N | Qualifying expenditure incurred by the company in respect of the qualifying premises (s. 372AAC) |
| eligibleexpenditure | | Alpha | N | Qualifying expenditure incurred by the company in respect of the qualifying premises (s. 372AAC) |
| qualpremisesdescription | | Alpha | N | Description of the nature of the retail or other service which is provided |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|-----|-------|-----------|--|
| identificationnumber | | Alpha | N | Unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012 |
| referencenumber | | Alpha | N | Ref number (supplied by the local authority) |

2.3.4 ExceptedTradeProfits

This element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-------|---------------|-----------|---|
| profitsExceptedTrade | 2.11 | Numeric | N | Excepted Trade Profits after losses, charges, capital allowances, balancing charges and group relief. |
| tradingLossesFwd | 2.12a | Numeric | N | Amount of losses utilised in this accounting period. Total Trading Losses Forward (from earlier accounting period(s)) (Losses on the sale of Residential Development Land prior to 31/12/2008 should be reduced by 20% (Sec. 644C(2) TCA 1997)) |
| amountOfLossesUtilised | 2.12c | Numeric | N | Balance of amount at 'Total Trading Losses Forward' above, not used in this accounting period and available for carry forward to succeeding accounting periods |
| balTradLossAvailCarryFwd | 2.13 | Numeric | N | Losses appropriate to this trade in this accounting period |
| doProfitsRelateToRelevantTrade | | true or false | N | Do the profits above relate in whole or in part to a relevant trade within the meaning of Sec. 291A? |
| amountCapitalAllowancesBefore | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance) |
| amountCapitalAllowancesAfter | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance) |
| amountCapitalAllowancesClaimedNotUsed | | Numeric | N | Total amount of unused capital allowances, claimed under S291A(3) TCA 1997 in this accounting period or any earlier accounting |
| amountCapitalAllowancesNotUsedAfter | | Numeric | N | Amount of capital allowances for carry forward (amountCapitalAllowancesClaimedNotUsed) that refers to capital expenditure incurred on or after 11 October 2017 |
| companyisMakingElectionUnderTca | | true or false | N | Is the company making an election under Sec. 291A(4) TCA 1997? |
| amountCapitalAllowancesUndetTcaBefore | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017 |
| amountCapitalAllowancesUndetTcaAfter | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017 |
| amountCapitalAllowancesUndetTcaNotUsed | | Numeric | N | Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-----|---------------|-----------|--|
| | | | | succeeding accounting periods |
| amountCapitalAllowancesUndetTcaNotUsedAfter | | Numeric | N | The amount of capital allowances for carry forward (amountCapitalAllowancesUndetTcaNotUsed) that refers to capital expenditure incurred on or after 11 October 2017 |
| amountInterestClaimedBefore | | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred before 11 October 2017 |
| amountInterestClaimedAfter | | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred on or after 11 October 2017 |
| amountInterestClaimedForCarryBefore | | Numeric | N | Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred before 11 October 2017 |
| amountInterestClaimedForCarryAfter | | Numeric | N | Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred on or after 11 October 2017 |
| amountInterestClaimedUnderTca | | Numeric | N | Amount of interest claimed as a charge on income as restricted under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets |
| jointElectionUnderTca615 | | true or false | N | Is a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset? |
| transferringOrAcquiringUnder615 | | Alpha | N | Whether the company is transferring or acquiring the asset |
| companyTaxNumberUnder615 | | Alpha | N | The tax reference number of the other company under Sec. 615 |
| companyNameUnder615 | | Alpha | N | The name of the other company under Sec. 615 |
| jointElectionUnderTca617 | | true or false | N | Is a joint election being made under Sec. 617(4) TCA 1997 in respect of a specified intangible asset? |
| transferringOrAcquiringUnder617 | | Alpha | N | Whether the company is transferring or acquiring the asset |
| companyTaxNumberUnder617 | | Alpha | N | The tax reference number of the other company under Sec. 617 |
| companyNameUnder617 | | Alpha | N | The name of the other company under Sec. 617 |
| amountOfLossesUtilised | | Numeric | N | Amount of losses utilised in this accounting period |
| lossesAppropriateToTrade | | Numeric | N | Losses appropriate to this trade in this accounting period |
| s291aAmountsIncluded | | Boolean | N | Is the amount included under S291A(3) TCA 1997 |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|-----|---------------|-----------|--|
| lossClaimUnderCarryBack | | Numeric | N | Loss claimed under Sec. 396(2) TCA 1997 in respect of Excepted Trades (carry back of losses) |
| interinClainUnderSec396d | | True or false | N | Is the Loss claimed an an interim claim under Sec 396D Both this and the finalClainUnderSec396a field are mutually exclusive. |
| finalClainUnderSec396a | | True or false | N | Is the Loss claimed an an final claim under Sec 396A Both this and the interinClainUnderSec396d field are mutually exclusive. |
| companyExpectLoss | | True or false | N | Confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period (this required if interinClainUnderSec396d is true) |
| companyIsTaxCompliant | | True or false | N | confirm that the company is tax compliant The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding (this required if interinClainUnderSec396d is true) |

2.3.5 QualifyingShippingActivity

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-------|---------|-----------|---|
| profits | 2.15 | Numeric | N | Profits from Qualifying Shipping Activities before Capital Allowances. |
| balancingCharges | 2.16 | Numeric | N | Balancing Charges relating to shipping income. |
| capitalAllowances | 2.17 | Numeric | N | Specified Capital Allowances on qualifying shipping activities. |
| machineryAndPlant | 2.18a | Numeric | N | Capital allowances on Machinery and Plant (including motor vehicles) relating to qualifying shipping activities. |
| energyEfficient | 2.18b | Numeric | N | Any amount entered at machineryandplantshipping that refers to 'energy-efficient equipment' under Sec 285A TCA 1997 |
| industrialBuildings | 2.19 | Numeric | N | Capital allowances on Industrial Buildings relating to qualifying shipping activities. |
| other | 2.20 | Numeric | N | Other Capital allowances relating to qualifying shipping activities. |
| lossesBroughtForward | 2.21a | Numeric | N | Qualifying Shipping losses brought forward (from earlier accounting period(s)). |
| amountLossesAvailCarryFwd | 2.21c | Numeric | N | Qualifying Shipping Balance of Trading Losses available for carry forward to next period. |
| charges | 2.22 | Numeric | N | Charges on Qualifying Shipping activities. |
| groupRelief | 2.23a | Numeric | N | Total Group Relief claimed on Qualifying Shipping activities. |
| amtClaimInRespExcessCapAll | 2.23b | Numeric | N | Amount at 'Total Group Relief claimed' referred to Excess Capital allowances on Qualifying Shipping activities. |
| amtClaimInRespTradeCharges | 2.23c | Numeric | N | Amount at 'Total Group Relief claimed' referred to Excess ShippingCharges on Qualifying Shipping activities. |
| amountLossesUtilised | 2.21b | Numeric | N | Amount of losses utilised in this accounting period - Shipping |

2.3.6 PetroleumProductionTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|--------------------------|
|------|-----|------|-----------|--------------------------|

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------|-----|---------|-----------|------------------------------------|
| totalPptDue | | Numeric | N | Total Petroleum Production Tax Due |

PetroleumProductionTax contains the following sub-element: PrtDetails

2.3.6.1 PptDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------|-----|---------|-----------|---|
| licenceNumber | | Alpha | N | Petroleum production license number. |
| dateAuthorisationAwarded | | Date | N | Date authorisation awarded, in the format (dd/mm/yyyy). |
| aggrCumulativeCosts | | Numeric | N | Aggregate cumulative field costs. |
| amtOfCostsApplicable | | Numeric | N | Amount of field costs applicable for the period to which this return relates. |
| amtOfCostsApplicablePrevious | | Numeric | N | Amount of field costs applicable for the previous period. |
| aggrCumulativeGrossRevenue | | Numeric | N | Aggregate cumulative field gross revenue. |
| amtOfRevenueApplicable | | Numeric | N | Amount of field gross revenue applicable for the period to which this return relates. |
| amtOfRevenueApplicablePrevious | | Numeric | N | Amount of field gross revenue applicable for the previous accounting periods. |
| amtOfTransportationExpenditure | | Numeric | N | Amount of transportation expenditure. |
| amtOfEligibleExpenditure | | Numeric | N | Amount of eligible expenditure. |
| amtOfNetIncome | | Numeric | N | Amount of net income. |
| amtOfPetroleumTaxPayable | | Numeric | N | Amount of petroleum production tax payable for each taxable field. |

2.3.7 QualifyingAssetsProfits

There cannot be any entries in this element if the accounting period start date is prior to 01/01/2017. This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------|-----|---------------|-----------|---|
| profitsBeforeCapitalAllowances | | Numeric | N | Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances. |
| balancingCharges | | Numeric | N | Any balancing charges paid on trading results. |
| capAllPropWithIncentives | | true or false | N | Indicator of Capital Allowances including Property Incentives. |
| machineryAndPlant | | Numeric | N | Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles). |
| energyEfficient | | Numeric | N | Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997. |
| industrialBuildings | | Numeric | N | Capital Allowances on trading income relating to Industrial Buildings. |
| other | | Numeric | N | Other capital allowances on trading income. |
| expendPatentRights | | Numeric | N | Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowPatentRights | | Numeric | N | Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%) |
| expendKnowHow | | Numeric | N | Amount of expenditure on know-how in this accounting |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------|-----|---------------|-----------|--|
| | | | | period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%) |
| expendKnowHowAllowance | | Numeric | N | Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%) |
| tradingLossesBroughtFwd | | Numeric | N | Total Trading Losses Forward (from earlier accounting period(s)) |
| amountOfLossesUtilised | | Numeric | N | Amount of losses utilised in this accounting period |
| balTradeLossAvailCarryFwd | | Numeric | N | Total Trading Losses before Capital Allowances in this accounting period |
| lossOffsetTradingIncome | | Numeric | N | Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods |
| charges | | Numeric | N | Charges – other than those on excepted trades. |
| groupRelief | | Numeric | N | Total Group Relief claimed |
| amtGrpReliefExcessCapAllow | | Numeric | N | Amount at 'Total Group Relief Claimed' referred to Excess Capital allowances |
| amtGrpReliefTradeCharges | | Numeric | N | Amount at 'Total Group Relief claimed' referred to Trade Charges |
| livingCityYes | | True or false | N | Indicates if industrial building in question is part of the Living City initiative. |
| livingCityNo | | True or false | N | Indicates if industrial building in question is not part of the Living City initiative. |
| ibaAddress | | Alpha | N | Address of building. |
| ibaEirCode | | Alpha | N | EirCode of address. |
| aggAmountExpenditure | | Numeric | N | The aggregate amount of expenditure. |
| carryBackOfLosses | | Numeric | N | The amount loss being claimed from a succeeding period |
| reliefClaimedSec769I | | Numeric | N | Amount of Relief Claimed under Sec. 769I. |
| QualExpIPAsset | | Numeric | N | Qualifying expenditures incurred to develop IP asset |
| OverallExpIPAsset | | Numeric | N | Overall expenditure incurred to develop IP asset |
| OverallIncomeIPAsset | | Numeric | N | Overall income from IP asset |
| priorYearProtectiveClaim | | Numeric | N | Amount of protective claim in prior years. |
| currentYearProtectiveClaim | | Numeric | N | Amount of protective claim in current year. |
| totalProtectiveClaim | | Numeric | N | Total protective claim as at end of accounting period. |
| ComputerProgramsNumPriorYears | | Numeric | N | Number of Computer Programs of which the relief is being claimed for prior years. |
| ComputerProgramsPriorYears | | Numeric | N | Value of Computer Programs of which the relief is being claimed for prior years. |
| ComputerProgramsNumNewClaims | | Numeric | N | Number of Computer Programs of which the relief is being claimed for new claims. |
| ComputerProgramsNewClaims | | Numeric | N | Value of Computer Programs of which the relief is being claimed for new claims. |
| QualifyingPatentsNumPriorYears | | Numeric | N | Number of Qualifying Patents of which the relief is being claimed for prior years. |
| QualifyingPatentsPriorYears | | Numeric | N | Value of Qualifying Patents of which the relief is being claimed for prior years. |
| QualifyingPatentsNumNewClaims | | Numeric | N | Number of Qualifying Patents of which the relief is being claimed for new claims. |
| QualifyingPatentsNewClaims | | Numeric | N | Value of Qualifying Patents of which the relief is being claimed for new claims. |
| Section769RNumClaimsPriorYears | | Numeric | N | Number of Section 769R Claims of which the relief is being claimed for prior years. |
| Section769RClaimsPriorY | | Numeric | N | Value of Section 769R Claims of which the relief is being |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|-----|---------------|-----------|--|
| years | | | | claimed for prior years. |
| Section769RNumClaimNewClaims | | Numeric | N | Number of Section 769R Claims of which the relief is being claimed new claims. |
| Section769RClaimsNewClaims | | Numeric | N | Value of Section 769R Claims of which the relief is being claimed new claims. |
| FamilyOfAssetsNumPriorYears | | Numeric | N | Number of Family Of Assets of which the relief is being claimed for prior years. |
| FamilyOfAssetsPriorYears | | Numeric | N | Value of Family Of Assets of which the relief is being claimed for prior years. |
| FamilyOfAssetsNumNewClaims | | Numeric | N | Number of Family Of Assets of which the relief is being claimed for new claims. |
| FamilyOfAssetsNewClaims | | Numeric | N | Value of Family Of Assets of which the relief is being claimed for new claims. |
| OtherAssetsNumPriorYears | | Numeric | N | Number of Other Assets of which the relief is being claimed for prior years. |
| OtherAssetsPriorYears | | Numeric | N | Value of Other Assets of which the relief is being claimed for prior years. |
| OtherAssetsNumNewClaims | | Numeric | N | Number of Other Assets of which the relief is being claimed for new claims. |
| OtherAssetsNewClaims | | Numeric | N | Value of Other Assets of which the relief is being claimed for new claims. |
| numQualifyingAsset | | Numeric | N | Number of Qualifying Assets of which the relief is being claimed for new claims. |
| qualifyingAsset | | Numeric | N | Value of Qualifying Assets of which the relief is being claimed for new claims. |
| s291aAmountsIncluded | | Boolean | N | Is the amount included under S291A(3) TCA 1997 |
| interinClainUnderSec396d | | True or false | N | Is the Loss claimed an an interim claim under Sec 396D Both this and the finalClainUnderSec396a field are mutually exclusive. |
| finalClainUnderSec396a | | True or false | N | Is the Loss claimed an an final claim under Sec 396A Both this and the interinClainUnderSec396d field are mutually exclusive. |
| companyExpectLoss | | True or false | N | Confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period (this required if interinClainUnderSec396d is true) |
| companyIsTaxCompliant | | True or false | N | confirm that the company is tax compliant The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding (this required if interinClainUnderSec396d is true) |

QualifyingAssetsProfits contains the following sub-element: IntangibleAssets

2.3.7.1 IntangibleAssets

This element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------------|-----------|---|
| companyElectionSec291A4 | | true or false | N | If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowClaimedAccounts | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%) |
| capAllowClaimedFixed | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits chargeable at Standard Rate of 12.5%) |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------------|-----------|---|
| interestClaimedTradeDed | | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%) |
| interestClaimedAsCharge | | Numeric | N | Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection615ElectTrans | | true or false | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection615ElectAcq | | true or false | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection617ElectTrans | | true or false | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%) |
| jntSection617ElectAcq | | true or false | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%) |

IntangibleAssets contains the following sub-elements: JntSection615NamePpsn, JntSection617NamePpsn

2.3.7.1.1 JntSection615NamePpsn

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----|-------|-----------|--|
| Name | | Alpha | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |
| taxRefNumber | | Alpha | N | If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |

2.3.7.1.2 JntSection617NamePpsn

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|-----|-------|-----------|--|
| name | | Alpha | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |
| taxRefNumber | | Alpha | N | If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%) |

2.3.7.2 Livingcity

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|-----|---------|-----------|--|
| amountOfClaim | | Numeric | N | The amount of claim |
| addressQualPremises | | Alpha | N | The address of the qualifying premises |
| lciEirCode | | Alpha | N | The eircode of the qualifying premises |
| aggQualExpendDetails | | Alpha | N | Details of the aggregate of all qualifying expenditure incurred by the company in respect of the qualifying premises |
| serviceDescription | | Numeric | N | Description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises |

2.3.8 RelevantTradeWithinSection291a

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------------|-----|---------------|-----------|---|
| profitsCapitalExpenditureBefore | | Numeric | N | Profits of a 'relevant trade' within the meaning of Sec. 291A that relate to capital expenditure incurred before 11 October 2017 |
| profitsCapitalExpenditureAfter | | Numeric | N | Profits of a 'relevant trade' within the meaning of Sec. 291A that relate to capital expenditure incurred on or after 11 October 2017 |
| balanceCapitalExpenditureBefore | | Numeric | N | Balancing Charges that relate to capital expenditure incurred before 11 October 2017 |
| balanceCapitalExpenditureAfter | | Numeric | N | Balancing Charges that relate to capital expenditure incurred on or after 11 October 2017 |
| amountCapitalAllowancesBefore | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance) |
| amountCapitalAllowancesAfter | | Numeric | N | Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance) |
| amountCapitalAllowancesClaimedNotUsed | | Numeric | N | Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods |
| amountCapitalAllowancesNotUsedAfter | | Numeric | N | Amount of capital allowances for carry forward (amountCapitalAllowancesClaimedNotUsed) that refers to capital expenditure incurred on or after 11 October 2017 |
| companyisMakingElectionUnderTca | | true or false | N | Is the company making an election under Sec. 291A(4) TCA 1997? |
| amountCapitalAllowancesUndetTcaBefore | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017 (Fixed rate allowance) |
| amountCapitalAllowancesUndetTcaAfter | | Numeric | N | Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017, (Fixed rate allowance) |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-----|---------------|-----------|--|
| amountCapitalAllowancesUndetTcaNotUsed | | Numeric | N | Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods |
| amountCapitalAllowancesUndetTcaNotUsedAfter | | Numeric | N | Aamount of capital allowances for carry forward (mountCapitalAllowancesUndetTcaNotUsed) incurred on or after 11 October 2017 |
| amountInterestClaimedBefore | | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred before 11 October 2017 |
| amountInterestClaimedAfter | | Numeric | N | Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred on or after 11 October 2017 |
| amountInterestClaimedForCarryBefore | | Numeric | N | Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred before 11 October 2017 |
| amountInterestClaimedForCarryAfter | | Numeric | N | Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred on or after 11 October 2017 |
| amountInterestClaimedUnderTca | | Numeric | N | Amount of interest claimed as a charge on income as restricted under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets |
| jointElectionUnderTca615 | | true or false | N | Is a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset? |
| transferringOrAcquiringUnder615 | | Alpha | N | Is the company transferring or acquiring the asset? |
| companyTaxNumberUnder615 | | Alpha | N | The tax reference number of the other company under Sec. 615(4)(a) TCA 1997 |
| companyNameUnder615 | | Alpha | N | The name of the other company under Sec. 615(4)(a) TCA 1997 |
| jointElectionUnderTca617 | | true or false | N | Is a joint election being made under Sec. 617(4) TCA 1997 in respect of a specified intangible asset? |
| transferringOrAcquiringUnder617 | | Alpha | N | Whether the company is transferring or acquiring the asset |
| companyTaxNumberUnder617 | | Alpha | N | The tax reference number of the other company under Sec. 617(4) TCA 1997 |
| companyNameUnder617 | | Alpha | N | The name of the other company under Sec. 617(4) TCA 1997 |

2.4 ExtractsAccounts

ExtractsAccounts consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------|-------|---------------|-----------|--|
| from | 2.33 | Date | N | Extracts from Accounts period starting date. (dd/mm/yyyy). |
| to | 2.33a | Date | N | Extracts from Account period ending date. (dd/mm/yyyy). |
| endingDate | 2.34 | Date | N | Extracts from Account – Ending date of the return with which the accounts were submitted. (dd/mm/yyyy). |
| s76afield | | True or false | N | If you wish to elect that the treatment of S 76A (as amended by FA 2017) shall apply for this accounting period, tick the box. |

ExtractsAccounts contains the following sub-elements: Income, TradingAccltem, Expenses, BalanceSheet, AdjustedNetProfit, AdjustmentsMadeToProfit, NotesToThe Accounts, XbrlOptions

2.4.1 Income

This element is **optional** and can occur **once**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------|------|---------|-----------|--|
| sales | 2.35 | Numeric | N | Extracts from accounts - Sales/Receipts/Turnover. |
| receipts | 2.36 | Numeric | N | Extracts from accounts - Receipts from Government Agencies - GMS, etc. |
| otherIncome | 2.37 | Numeric | N | Extracts from accounts - Other Income. |

2.4.2 TradingAccltem

TradingAccltem is **optional** and can occur **once**. It consists of the following attributes consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|------|---------|-----------|--|
| purchases | 2.38 | Numeric | N | Extracts from accounts - Purchases. |
| grossTradingProfit | 2.39 | Numeric | N | Extract from accounts - Gross Trading Profits. |

2.4.3 Expenses

Expenses is **optional** and can occur **once**. It consists of the following attributes consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|------|---------|-----------|--|
| salaries | 2.40 | Numeric | N | Extract from accounts - Salaries/Wages, Staff Costs. |
| directorsRemuneration | 2.41 | Numeric | N | Extract from Accounts - Directors' remuneration including fees. |
| subContractorsRtc | 2.42 | Numeric | N | Extracts from accounts - Sub-Contractors Rtc. |
| subContractorOthers | | Numeric | N | Extracts from accounts - Sub-Contractors others. |
| Staff costs | | Numeric | N | Extracts from accounts – Staff costs. |
| Rent paid | | Numeric | N | Extracts from accounts – Rent paid. |
| Other expenses total | | Numeric | N | Extracts from accounts – Other expenses total |
| Other expenses comment | | String | N | Extracts from accounts – Other expenses comment. |
| professionalFees | 2.43 | Numeric | N | Extracts from accounts - Consultancy, Professional Fees. |
| subsistence | 2.44 | Numeric | N | Extracts from accounts - Motor, Travel and Subsistence. |
| repairsRenewals | 2.45 | Numeric | N | Extracts from accounts - Repairs/Renewals. |
| interestPayables | 2.46 | Numeric | N | Extracts from accounts - Interest Payable. |
| depreciation | 2.47 | Numeric | N | Extract from accounts - Depreciation, Goodwill, Capital write-off. |
| totalCrssAndBrss | 2.48 | Numeric | N | Total CRSS and BRSS payments received |
| otherExpenses | 2.49 | Numeric | N | Extracts from accounts - Other Expenses. |
| stockExchangeExpenditur | | Numeric | N | Amount for Stock exchange listing expenditure under |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|--------------------------|
| e | | | | section 81D |

Expenses contains the following sub-element: ProvForBadDebts

2.4.3.1 ProvForBadDebts

This sub-element is **optional** and can only **once**. It consists of any of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|-------|---------|-----------|---|
| positiveAmount | 2.48a | Numeric | N | Extracts from accounts - Provisions including Bad Debts - positive. |
| negativeAmount | 2.48b | Numeric | N | Extracts from accounts - Provisions including Bad Debts - negative. |
| stockExchangeExpenditure | | Numeric | N | Extracts from accounts – Stock Exchange listing expenditure under section 81D |

2.4.4 BalanceSheet

BalanceSheet is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|------|---------|-----------|---|
| stockWIPFinishedGoods | 2.51 | Numeric | N | Extracts from accounts - Stock, Work In Progress, Finished Goods. |
| debtors | 2.52 | Numeric | N | Extracts from accounts - Debtors and Prepayments. |
| cashBank | 2.53 | Numeric | N | Extracts from accounts - Cash on hand, Bank – Debit. |
| bankLoanOD | 2.54 | Numeric | N | Extracts from accounts - Bank/Loans/ Overdraft - credit. |
| creditorsAndAccruals | 2.55 | Numeric | N | Extract from accounts - Creditors and Accruals. |
| clientAccountBalance | 2.56 | Numeric | N | Extracts from accounts - Client account Balances - Debit. |
| clientAccountBalanceCR | 2.57 | Numeric | N | Extracts from accounts - Client Account Balances - Credit. |
| taxCreditors | 2.58 | Numeric | N | Extract from accounts - Tax Creditors. |
| tradeDebtors | | Numeric | N | Extract from accounts – Trade debtors. |
| tradeCreditors | | Numeric | N | Extract from accounts – Trade creditors. |

BalanceSheet contains the following sub-elements: DirectorsCurrentAC, ShareholdersFunds

2.4.4.1 2.4.1.4.1 DirectorsCurrentAC

DirectorsCurrentAC is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-------|---------|-----------|--|
| positiveAmount | 2.50a | Numeric | N | Extracts from accounts - Balance of Director's current and loan accounts – positive. |
| negativeAmount | 2.50b | Numeric | N | Extracts from accounts - Balance of Director's current and loan accounts – negative. |

2.4.4.2 2.4.1.4.2 ShareholdersFunds

ShareholdersFunds is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-------|---------|-----------|--|
| positiveAmount | 2.59a | Numeric | N | Extracts from accounts - Shareholder's Funds - positive. |
| negativeAmount | 2.59b | Numeric | N | Extracts from accounts - Shareholder's Funds - negative. |

2.4.5 AdjustedNetProfit

AdjustedNetProfit contains the following sub-element: OrdActivitiesBeforeTax

2.4.5.1 2.4.1.5.1 OrdActivitiesBeforeTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|---|
| positiveAmount | 2.60 | Numeric | N | Extracts from accounts - Profit on ordinary activities before taxation. |
| negativeAmount | 2.61 | Numeric | N | Extract from accounts - Loss on ordinary activities before taxation. |

2.4.6 AdjustmentsMadeToProfit

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------|-----------|--|
| subscriptions | 2.62 | Numeric | N | Extracts from accounts - Subscriptions and Donations. |
| entertainment | 2.63 | Numeric | N | Extracts from accounts - Entertainment Expenses. |
| disallowableLegalExpenses | 2.64 | Numeric | N | Extracts from accounts - Disallowable legal and professional expenses. |
| section130Interest | 2.65 | Numeric | N | Extracts from accounts - Section 130 Loan Interest. |
| lightHeatPhone | 2.66 | Numeric | N | Extracts from accounts - Light, Heat and Phone. |
| noAdjustments | | Boolean | N | Extracts from accounts – No adjustments in this panel |
| depreciation | | Numeric | N | Extracts from accounts – Depreciation. |
| deductionStockReliefU666 | | Numeric | N | Extracts from accounts – Deduction stock relief under 666 |
| deductionStockReliefU664A | | Numeric | N | Extracts from accounts – Deduction stock relief under 664A |
| otherDeduction | | Numeric | N | Extracts from accounts – Other deduction |
| otherAddback | | Numeric | N | Extracts from accounts – Other addback |

AdjustmentsMadeToProfit contains the following sub-element: SaleOfAssets

2.4.6.1 SaleOfAssets

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|---|
| positiveAmount | 2.67 | Numeric | N | Extracts from accounts - Net Gain on sale of fixed/chargeable assets. |
| negativeAmount | 2.68 | Numeric | N | Extracts from accounts - Net loss on sale of fixed/chargeable assets. |

2.4.7 NotesToTheAccounts

This element is **optional** and can occur **once**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|------|---------------|-----------|--|
| indicateEmphasisOfMatter | 2.69 | true or false | N | Extracts from accounts – Indicator of whether there is any emphasis of matter opinions from the auditors. |
| indicateAuditQualifiedOpinion | 2.70 | true or false | N | Extract from accounts – Indicator of whether there is any qualified opinion from the auditors. |
| indicateAuditDisclaimer | 2.71 | true or false | N | Extracts from accounts – Indicator of whether there is any disclaimed opinion from the auditors. |
| indicateAdverseOpinion | 2.72 | true or false | N | Extracts from accounts – Indicator of whether there is any adverse opinion from the auditors. |
| indicateChangeInAssets | 2.73 | true or false | N | Extracts from accounts – Indicator of whether there has been any changes in accounting policy with regard to depreciation of fixed assets. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|------|---------------|-----------|--|
| indicateChangeInStock | 2.74 | true or false | N | Extracts from accounts – Indicator of whether there has been any change in accounting policy with regard to stocks and work in progress. |
| indicateChangeInDevelopment | 2.75 | true or false | N | Extracts from accounts - Indicator of whether there has been any change in accounting policy with regard to development transactions. |
| indicateChangeInOther | 2.76 | true or false | N | Extracts from accounts - Indicator of whether there has been any other changes in accounting policy. |
| indicatePriorYearAdjust | 2.77 | true or false | N | Extracts from accounts – Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors. |
| indicateChangeInNature | 2.78 | true or false | N | Extracts from accounts - Indicator of whether there has been a change in the nature of the Company's/business' activities during the accounting period. |
| indicateExceptionalItem | 2.79 | true or false | N | Extracts from accounts – Indicator of whether there are any exceptional items as defined in the Financial Reporting Standards, occurred during the year. |
| additionalInfo | 2.80 | Alpha | N | Extracts from accounts - Additional notes. |

2.4.8 XbrlOptions

One (and only one) of the 5 XBRL Options must be selected in order for a return to pass validation.

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------------|-----------|--|
| submitVialxbrlr | 21.1 | true or false | N | Indicator to state I am not mandated to file financial statements in iXBRL format but I elect to do so. |
| largeCaseDivision | 21.2 | true or false | N | Indicator to state my tax affairs are dealt with in Revenue's Large Cases Division or I am not excluded from filing financial statements in iXBRL format under options 3, 4 or 5 below |
| notMandatedExclusion | 21.3 | true or false | N | Indicator to state my tax affairs are not dealt with in Revenue's Large Cases Division and I am not mandated under phase 2 to file financial statements in iXBRL format |
| inactiveCompLargeCaseDiv | 21.4 | true or false | N | Indicator to state The company is inactive and there is no income or expenses on the Profit and Loss account and there is a balance sheet movement of less than €500. |
| companyInLiquidation | 21.5 | true or false | N | The company is in liquidation |

XbrlOptions contains the following sub-element: XbrlCompanyCategory

2.4.8.1 XbrlCompanyCategory

This sub-element is **optional** and can occur **once**. . It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------|-----------|---|
| statementsSubjectToAudit | 21.6 | true or | N | Indicator to state the category is :Preparation and |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|-------|---------------|-----------|---|
| | | false | | publication of financial statements required under (ROI) Companies Act (CA)- subject to CA Statutory Audit |
| statementsNotSubjectToAudit | 21.7 | true or false | N | Indicator to state the category is Preparation and publication of financial statements required under (ROI) Companies Act (CA) - not subject to CA Statutory Audit |
| statementsOtherThanCompanyAct | 21.8 | true or false | N | Indicator to state the category is : Preparation and publication of financial statements required under (ROI) legislation other than the Companies Act (e.g. Industrial and Provident Societies Acts 1893-2014) |
| statementsNotRequired | 21.9 | true or false | N | Indicator to state the category is :Tax Resident in ROI - not required to prepare and publish financial statements under legislation in country of incorporation or in ROI. |
| statementsOtherJurisdiction | 21.10 | true or false | N | Indicator to state the category is :Tax Resident in ROI - Preparation and publication of financial statements required under legislation in another jurisdiction (e.g. UK incorporated company bound by the UK Companies Act) |
| notTaxResident | 21.11 | true or false | N | Indicator to state the category is :Not Tax Resident in ROI - Operating a Branch or Agency in ROI |
| groupHoldingCompany | 21.12 | true or false | N | Indicator to state the category is :Group Holding Company |

2.4.9 accountingStandards

This element is **optional** and can occur **once**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|-----|---------|-----------|---|
| accountingFramework | | Numeric | N | The accounting framework under which the financial statements are prepared |
| otherFramework | | Alpha | N | The accounting framework under which the financial statements are prepared, if not in the list provided |

2.5 RentalIncome

This element is **optional**. It consists of one element and the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|------|---------------|-----------|--|
| indicateCompliance | 3.1 | true or false | N | Indicator of whether the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises. |
| rentalIncomeValueResidential | 3.2 | Numeric | N | Rental Income residential (include 'Section 23' Relief clawback, if any). |
| numPropertiesresidential | 3.2a | Numeric | N | Number of rental residential properties |
| rentalIncomeValueCommercial | 3.2b | Numeric | N | Rental Income commercial (include 'Section 23' Relief clawback, if any). |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|------|---------------|-----------|---|
| numPropertiesCommercial | 3.2c | Numeric | N | Number of rental commercial properties |
| residentialrepairs | 3.2d | Numeric | N | Repairs expenditure in respect of residential properties |
| residentialinterest | 3.2e | Numeric | N | Allowable interest in respect of residential properties |
| commercialrepairs | 3.2f | Numeric | N | Repairs expenditure in respect of commercial properties |
| commercialinterest | 3.2g | Numeric | N | Allowable interest in respect of commercial properties |
| totalresidentialrent | 3.2h | Numeric | N | Calculated Total residential rent (income less deductions) |
| totalcommercialrent | 3.2i | Numeric | N | Calculated Total commercial rent (income less deductions) |
| totalrent | 3.2j | Numeric | N | Calculated total |
| aviationYes | 3.2k | True or false | | Indicate if any amount of Rental Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n), |
| aviationNo | 3.2l | True or false | N | Indicate if any amount of Rental Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n), |
| aviationClaimAccRate | 3.2m | Numeric | N | Amount of claim at the accelerated rate under S272(3)(k)(i) |
| balancingCharges | 3.3 | Numeric | N | Balancing Charges. |
| lossesCarriedForward | 3.4a | Numeric | N | Total of Losses carried forward from preceding accounting periods |
| balLossesAvailCarriedForward | 3.4c | Numeric | N | Balance of amount at 'Total of Losses carried forward', not used in this accounting period and available for carry forward to succeeding accounting periods |
| includesPropIncentives | 3.5 | true or false | N | Indicator as to whether a claim to tax relief on property-based incentive schemes is included. |
| capAllowAgainstRentalInc | 3.6 | Numeric | N | Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward). |
| otherCapitalAllowances | 3.7 | Numeric | N | Other Rental Capital Allowances. |
| livingCityYes | | True or false | N | Indicates if industrial building in question is part of the Living City initiative. |
| livingCityNo | | True or false | N | Indicates if industrial building in question is not part of the Living City initiative. |
| aviationAddress | | Alpha | N | Address of rental property. |
| aviationEirCode | | Alpha | N | EirCode of rental property. |
| aviationAggExpend | | Numeric | N | The aggregate amount of expenditure for the rental property. |
| totalCapitalAllowances | 3.8 | Numeric | N | Total Capital Allowances for offset against Rental Income. |
| excessRentCapAllowances | 3.9 | Numeric | N | Excess Rental Capital Allowances from this accounting period that you have entered at Other Rental Capital Allowances against other income in this accounting period (Section 308(4) TCA 1997). |
| grpReliefExcessCapAllow | 3.10 | Numeric | N | Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period. |
| totalExcessCapAllowances | 3.11 | Numeric | N | Total excess capital allowances for offset against other income in this accounting period. |
| checkCollectionAgent | | True or False | N | |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|-----|---------------|-----------|---|
| checkTaxWithheld | | True or False | N | |
| nonResCompanyResidence | | Numeric | N | |
| grosspaynlwt | | Numeric | N | Gross value of Rental Income subject to NLWT for Accounting period ending |
| deductionamountnlwt | | Numeric | N | Gross value of NLWT deductions for Accounting period ending |

RentalIncome contains the following sub-element: LivingCityInitTradeProf

2.5.1 LivingCityInitTradeProf

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------|-----------|--|
| claim372AAC | | Numeric | N | Amount of claim under section 372AAC (commercial property) |
| claim372AAD | | Numeric | N | Amount of claim under section 372AAD (residential property) |
| addrqualifying | | Alpha | N | The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAC) |
| eircodequalifying | | Alpha | N | The eircode of the qualifying premises |
| addrspecial | | Alpha | N | The special qualifying premises in respect of which the eligible expenditure was incurred (s.372AAD) |
| eircodespecial | | Alpha | N | Eircode of special qualifying premises |
| qualifyingexpenditure | | Alpha | N | Qualifying expenditure incurred by the company in respect of the qualifying premises (s. 372AAC) |
| eligibleexpenditure | | Alpha | N | Qualifying expenditure incurred by the company in respect of the qualifying premises (s. 372AAC) |
| qualpremisesdescription | | Alpha | N | Description of the nature of the retail or other service which is provided |
| identificationnumber | | Alpha | N | Unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012 |
| referencenumber | | Alpha | N | Ref number (supplied by the local authority) |

2.5.2 NonResidentLandlordTenant

This element is **optional** and can occur **upto 10 times**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-----|---------|-----------|--------------------------|
| tenantPpsn | | Alpha | N | |
| amtTaxWithheld | | Numeric | N | |

2.6 IrishInvestmentIncome

IrishInvestmentIncome contains the following sub-elements: OtherIrishIncome, Clawback, InterestArisingInTheState, DistributionsResidentComp

2.6.1 OtherIrishIncome

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|--------------------------|
|------|-----|------|-----------|--------------------------|

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------|-----------|---|
| patentRoyaltyIncome | 4.3a | Numeric | N | Patent Royalty Income received under deduction of Irish Tax |
| otherIncomeRecWithTax | 4.3b | Numeric | N | Other Income received under deduction of Irish tax |
| otherIncomeRecWithoutTax | 4.4a | Numeric | N | Other Income received without deduction of Irish tax |

OtherIrishIncome contains the following sub-element: InvestmentUndertaking

2.6.1.1 InvestmentUndertaking

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-------|---------|-----------|--|
| gainTaxableLowRate | 4.4bi | Numeric | N | Gain on deemed disposal taxable at 26% |

InvestmentUndertaking contains the following sub-element: AddressDetails

2.6.1.1.1 AddressDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|---------|-------|-----------|---|
| name | 4.4bii | Alpha | N | Name of Investment Undertaking. |
| line1 | 4.4biia | Alpha | N | Address Line 1. |
| line2 | 4.4biib | Alpha | N | Address Line 2. |
| line3 | 4.4biic | Alpha | N | Address Line 3. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.6.2 Clawback

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|------|---------|-----------|--|
| amountTaxableSec766 | 4.5a | Numeric | N | Amount taxable Case IV Sch. D (Sec. 766(7C)(b) or 766(7C)(c) TCA 1997) |
| amountTaxableSec766a | 4.5b | Numeric | N | Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii) TCA 1997) |
| amountTaxableSec766b | 4.5c | Numeric | N | Amount taxable Case IV Sch. D (Sec. 766(7B)(c)(ii)) |
| totalFilmClawback | 4.6 | Numeric | N | Total Film Clawback |

Clawback contains the following sub-element: FilmClawback

2.6.2.1 FilmClawback

This sub-element is **optional** and can occur up to 20 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|--------|---------|-----------|--|
| filmCertRef | 4.6ai | Alpha | N | Film Certificate Number |
| unauthAmountChargeable | 4.6aai | Numeric | N | Unauthorised amount chargeable to tax under Case IV of Schedule D in respect of this certificate |

FilmClawback can only occur in amendments. Original returns cannot contain the FilmClawback element or the totalfilmclawback attribute of the IrishInvestmentIncome element. Such forms will fail validation.

2.6.3 InterestArisingInState

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------|-----|---------|-----------|---|
| grossIntRecWithTax | 4.1 | Numeric | N | Gross Interest received or credited under deduction of Irish tax. |
| grossIntRecWithoutTax | 4.2 | Numeric | N | Gross Interest received or credited without deduction of Irish tax. |

2.6.4 DistributionsResidentComp

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|------|---------|-----------|---|
| otherDistributionsReceived | 4.7b | Numeric | N | All Distributions (excluding distributions from Exempt Profits listed in the Exempt Profits Panel). |
| reitDistributionsReceived | 4.7a | Numeric | N | Distributions received from a REIT |

2.6.4.1 ReitTaxReference

This sub-element is **optional** and can occur up to 20 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|--------|---------|-----------|--------------------------------|
| taxReferenceNumber | 4.6ai | Alpha | N | Tax reference Number |
| itRefersToReit | 4.6aia | Boolean | N | If the tax is referent to Reit |

2.6.5 HybridMismatches

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------------|-----|---------------|-----------|--|
| isAdjustmentsRequired | | true or false | N | Is an adjustment required under the anti-hybrid provisions of Part 35C? |
| doubleDeductionUnderSec 835Ada | | Numeric | N | Double deduction mismatch outcome neutralised under Section 835AD(2)a |
| doubleDeductionUnderSec 835ADb | | Numeric | N | Double deduction mismatch outcome neutralised under Section 835AD(2)b |
| permeantDeductionUnder Sec835AGa | | Numeric | N | Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(a) |
| permeantDeductionUnder Sec835AGb | | Numeric | N | Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(b) |
| finInstrumentDeductionUnderSec835Aja | | Numeric | N | Financial instrument deduction without inclusion mismatch outcome neutralised under Section 835AJ(2)(a) |
| finInstrumentDeductionAmount | | Numeric | N | Financial instrument deduction without inclusion mismatch outcome neutralised: amount deducted |
| finInstrumentDeductionDetails | | Alpha | N | Financial instrument deduction without inclusion mismatch outcome neutralised: details of provision disapplied |
| finInstrumentDeductionPayeeCharge | | Numeric | N | Financial instrument deduction without inclusion mismatch outcome neutralised: payee charge |
| hybridMismatchDeduction Sec835AL | | Numeric | N | Payment to hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AL(2) |
| hybridMismatchDeduction Sec835AMa | | Numeric | N | Payment by hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AM3(a) |
| hybridMismatchDeduction Amount | | Numeric | N | Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: amount deducted |
| hybridMismatchDeduction Details | | Alpha | N | Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: deduction details |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------------|-----|---------|-----------|---|
| hybridMismatchDeductionPayeeCharge | | Numeric | N | Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: payee charge |
| withholdingMismatchOutcome | | Numeric | N | Withholding tax mismatch outcome neutralised under section 835AO(2) |
| residencyMismatchOutcome | | Numeric | N | Tax residency double deduction mismatch outcome neutralised under Section 835(AQ)(2) |
| importedMismatchOutcome | | Numeric | N | Imported mismatch outcome neutralised under Section 835AS(2) |
| structuredMismatchOutcome | | Numeric | N | Structured arrangement mismatch outcome neutralised under Section 835AU(2) |
| amountCarriedForward | | Numeric | N | Amount carried forward under section 835AV |
| permanentDeductionUnderSec835AGbAt33 | | Numeric | | Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(b) at 33% |

2.6.6 ReverseHybridMismatches

This element is **optional**. It consists of one element and the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-----|---------------|-----------|--------------------------|
| corporateTaxCharge | | True or False | N | |

2.6.6.1 MismatchParticipants

This element is **optional**. It consists of one element and the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|-----|------------------|-----------|---|
| name | | Alpha | N | Name of mismatch participant |
| countryOfEstablishment | | Numeric | N | Country of Establishment |
| percentageHolding | | Positive Numeric | N | Percentage holding for the mismatch participant |

2.6.7 LeasingProfits

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|-----|---------------|-----------|---|
| profitsFromNonTradingLeasing | | Numeric | N | Profits arising from non-trading leasing activity |
| caArisingFromNonTradingActivity | | True or False | N | Confirmation box if the company has capital allowances arising from non-trading leasing activity |
| caForwardFromPriorAP | | Numeric | N | Amount of Capital Allowances Forward from Prior Accounting Period |
| caArisingThisAP | | Numeric | N | Amount of Capital Allowances Arising in this Accounting Period |
| wearAndTearAmount | | Numeric | N | Amount of Wear and Tear allowances |
| totalBalancingAmount | | Numeric | N | Total Balancing Allowance (or Charge) |
| caUtilisedInAP | | Numeric | N | Amount of Capital Allowances Utilised in this Accounting Period |
| unusedCAToCarryForward | | Numeric | N | Amount of Capital Allowances not used in this period and Available for Carry Forward to Succeeding Accounting Period(s) |

2.6.8 PatentRights

The PatentRights element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-----|---------------|-----------|---|
| residentCompany | | Numeric | N | Resident Company - Patent rights sold for capital sums in current accounting period s757(1) - Net Proceeds |
| nonResidentCompany | | Numeric | N | Non-resident Company - Patent rights sold for capital sum in current accounting period s757(2) - Net Proceeds |
| patentRightsPurchased | | Numeric | N | Patent Rights purchased for capital sum in current accounting period - Cost |
| patentRightsPurchasedNameOfOtherCompany | | Alpha | N | Patent Rights purchased to which S757(4A) applies - Name of the other company |
| patentRightsPurchasedTaxRefOtherCompany | | Alpha | N | Patent Rights purchased to which S757(4A) applies - Tax Reference of other company |
| jointElectionUnderSection 6174 | | True or False | N | Tick box if making a joint election under section 617(4) |
| patentRightsSoldNameOfOtherCompany | | Alpha | N | Patent Rights sold to which S757(4A) applies - Name of the other company |
| patentRightsSoldTaxRefOtherCompany | | Alpha | N | Patent Rights sold to which S757(4A) applies - Tax Reference of other company |
| jointElectionUnderSection 61742 | | True or False | N | Tick box if making a joint election under section 617(4) |
| deemedSaleOfPatentRights | | Numeric | N | Deemed sale of patent rights (withdrawal of intra-group transfer relief availed of under 757(4A) - Net Proceeds |
| amountChargeableThisAccountingPeriod | | Numeric | N | Net Proceeds chargeable in current year from sale in this accounting period |
| amountChargeablePreviousAccountingPeriod | | Numeric | N | Net Proceeds chargeable in current year from sale in previous accounting periods |
| totalChargeable | | Numeric | N | Total chargeable under s757 in current year |

2.7 ForeignIncome

The ForeignIncome element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|-----|---------|-----------|--|
| forDivIncomeBeforeTax | 5.1 | Numeric | N | Foreign Dividend Income before deduction of Irish tax (standard rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made. |
| otherForDivIncomeBeforeTax | 5.2 | Numeric | N | Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%). |
| distributionAmountOutOfProfit | | Numeric | N | (a) Relevant distribution amount made out of profits on or after 1 January 2025 where claim under section 831B is made |
| distributionAmountOutOfAssets | | Numeric | N | (b) Relevant distribution amount made out of assets on or after 1 January 2025 where claim under |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------|-----------|---|
| | | | | section 831B is made excluding any amount that falls to be included at panel 5.3(a) |
| otherForIncomeBeforeTax | 5.3 | Numeric | N | Other Foreign Income before deduction of Irish tax (Higher Rate 25%) |

ForeignIncome contains the following sub-elements: ForeignDepositAccount, ForeignLifePolicy, OffshoreFund and OtherOffshoreProduct

2.7.1 ForeignDepositAccount

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|-----|---------|-----------|--|
| dateAccountOpened | 5.5 | Date | N | Date Foreign Deposit Account was opened. |
| amountDepositedOnOpening | 5.6 | Numeric | N | Amount deposited on opening |

ForeignDepositAccount contains the following sub-elements: DepositHolderDetails, IntermediaryDetails

2.7.1.1 DepositHolderDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|------|-------|-----------|---|
| name | 5.4a | Alpha | N | Name of Foreign Deposit Account |
| line1 | 5.4b | Alpha | N | Address - Line 1 of Foreign Deposit Account |
| line2 | 5.4c | Alpha | N | Address - Line 2 of Foreign Deposit Account |
| line3 | 5.4d | Alpha | N | Address - Line 3 of Foreign Deposit Account. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.1.2 IntermediaryDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|------|-------|-----------|---|
| name | 5.7a | Alpha | N | Name of Intermediary. |
| line1 | 5.7b | Alpha | N | Address - Line 1 of Intermediary. |
| line2 | 5.7c | Alpha | N | Address - Line 2 of Intermediary. |
| line3 | 5.7d | Alpha | N | Address - Line 3 of Intermediary. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.2 ForeignLifePolicy

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------|------|---------|-----------|--|
| paymentTaxable | 5.8 | Numeric | N | Payment taxable Case III Sch. D (Section 747 D(b) TCA 1997). |
| gainTaxable | 5.9 | Numeric | N | Gain taxable Case IV Sch. D (Section 730K(1) TCA 1997). |
| termsOfPolicy | 5.11 | Alpha | N | Terms of the Policy. |
| annualPremiumsPayable | 5.12 | Numeric | N | Annual Premiums Payable. |

ForeignLifePolicy contains the following sub-elements: PolicyCommencerDetails,PolicyAcquirerDetails

2.7.2.1 PolicyCommencerDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-------|-----------|---|
| name | 5.10a | Alpha | N | Name of person who commenced Foreign Life Policy. |
| line1 | 5.10b | Alpha | N | Address - Line 1 of person who commenced Foreign Life Policy. |
| line2 | 5.10c | Alpha | N | Address - Line 2 of person who commenced Foreign Life Policy. |
| line3 | 5.10d | Alpha | N | Address - Line 3 of person who commenced Foreign Life Policy. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.2.2 PolicyAcquirerDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-------|-----------|---|
| name | 5.13a | Alpha | N | Name - Foreign Life Policy Acquirer |
| line1 | 5.13b | Alpha | N | Address - Line 1 – Foreign Life Policy Acquirer. |
| line2 | 5.13c | Alpha | N | Address - Line 2 - Foreign Life Policy Acquirer |
| line3 | 5.13d | Alpha | N | Address - Line 3 - Foreign Life Policy Acquirer |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.3 OffshoreFund

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|------|-------------------|-----------|---|
| incomeTaxable | 5.14 | Numeric, optional | N | Income taxable Case III Sch. D (Section 747D(b) TCA 1997) Up to 12 numeric characters (999999999999). |
| gainTaxableLowRate | 5.15 | Numeric, optional | N | Gain taxable @ 26% Case IV Sch. D (Section 747E(1)(a) TCA 1997). |
| dateMaterialInterestAcq | 5.17 | Date, optional | N | Date Material Interest was acquired. |
| amountCapitalInvested | 5.18 | Numeric, optional | N | Amount of capital invested in acquiring the material interest. |

OffshoreFund contains the following sub-elements: OffshoreFundDetails, IntermediaryDetails

2.7.3.1 OffshoreFundDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------|-------|-----------------|-----------|------------------------------------|
| name | 5.16a | Alpha, optional | N | Name of Offshore Fund. |
| line1 | 5.16b | Alpha, optional | | Address - Line 1 of Offshore Fund. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-----------------|-----------|---|
| line2 | 5.16c | Alpha, optional | N | Address - Line 2 of Offshore Fund. |
| line3 | 5.16d | Alpha, optional | N | Address - Line 3 of Offshore Fund. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.3.2 IntermediaryDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-----------------|-----------|--|
| name | 5.19a | Alpha, optional | N | Name of intermediary (if any) through whom the material interest was acquired. |
| line1 | 5.19b | Alpha, optional | N | Address line 1 of intermediary (if any) through whom the material interest was acquired. |
| line2 | 5.19c | Alpha, optional | N | Address line 2 of intermediary (if any) through whom the material interest was acquired. |
| line3 | 5.19d | Alpha, optional | N | Address line 3 of intermediary (if any) through whom the material interest was acquired. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.4 OtherOffshoreProduct

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|------|---------|-----------|--|
| dateMaterialInterestAcq | 5.21 | Date | N | Date material interest was acquired. |
| amountOfPaymentMade | 5.22 | Numeric | N | Amount of payment made in acquiring the material interest. |

OtherOffshoreProduct contains the following sub-elements: OffshoreFundDetails, IntermediaryDetails

2.7.4.1 OffshoreProductDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-------|-----------|---|
| name | 5.20a | Alpha | N | Name of Other Offshore Product. |
| line1 | 5.20b | Alpha | N | Address - Line 1 of Other Offshore Product. |
| line2 | 5.20c | Alpha | N | Address - Line 2 of Other Offshore Product. |
| line3 | 5.20d | Alpha | N | Address - Line 3 of Other Offshore Product. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.7.4.2 IntermediaryDetails

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------|-------|-------|-----------|--|
| name | 5.23a | Alpha | N | Name of intermediary (if any) through whom the material interest was acquired. |
| line1 | 5.23b | Alpha | N | Address line 1 of intermediary (if any) through |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------|-------|-------|-----------|--|
| | | | | whom the material interest was acquired. |
| line2 | 5.23c | Alpha | N | Address line 2 of intermediary (if any) through whom the material interest was acquired. |
| line3 | 5.23d | Alpha | N | Address line 3 of intermediary (if any) through whom the material interest was acquired. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |

2.8 ExemptIncome

This element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|------|---------|-----------|---|
| profitFromWoodlands | 6.1a | Numeric | N | Net Profit or gains from Woodlands. |
| lossFromWoodlands | 6.1b | Numeric | N | Loss from Woodlands. |
| distribFromWoodlands | 6.1c | Numeric | N | Distributions out of exempt profit or gains from Woodlands. |
| otherExemptIncome | 6.2 | Numeric | N | Other Exempt Income. |

2.9 CapitalGains

This element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-------|---------------|-----------|--|
| costOfAcquisition | 7.11a | Numeric | N | Cost of acquisition (if assets acquired prior to 6/4/1974 or otherwise not at arm's length substitute market value for cost) - indexed as appropriate. |
| acquisitionNotAtArmslength | 7.11b | true or false | N | Indicator of acquisition not at arm's length. |
| amtEnhanceExpendClaimed | 7.12 | Numeric | N | Amount of enhancement expenditure claimed – indexed where appropriate. |
| relevantTaxDeferred | 7.22 | Numeric | N | Relevant Tax being deferred under Sec.628A(2)(a) or Sec.628A(2)(b) |
| restrictionOfLosses | | Numeric | N | Restriction of losses field |

CapitalGains contains the following sub-elements: CapitalGainsConsiderations, ChargeableGains

2.9.1 CapitalGainsConsiderations

CapitalGainsConsiderations consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------------|-----------|---|
| totalConsiderOnDisposal | 7.8 | Numeric | N | Total consideration of Disposals. |
| incidentalCostOfDisposal | 7.9 | Numeric | N | Incidental cost(s) of disposal(s). |
| aggNetConsiderOnDisposal | 7.10 | Numeric | N | Aggregate net consideration (after incidental costs of disposals). |
| confirmPlantAndMachinery | 7.11 | True or false | N | Confirmation if company has disposed of leased machinery or plant in the Accounting Period, where such a disposal has been made |
| numberOfDisposals | 7.12 | Numeric | N | Number of disposals made |
| netGainOrLoss | 7.13 | Numeric | N | Net Chargeable amount of Gain or Loss |
| totalProfitsOrLosses | 7.14 | Numeric | N | Total Profits/Losses appropriated into Trading Stock and subject to Section 596(3) Election |

CapitalGainsConsiderations contains the following sub-elements: QuotedSharesSecurities, UnquotedSharesSecurities, AgriLandOrBuildings, CommercialPremises, ResidentialPremises, VentureFundGains, OtherAssets, capitalGainsS627a, capitalGainsS627b, capitalGainsS627c

2.9.1.1 QuotedSharesSecurities

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------------|-----------|--|
| disposalsConnectedPersons | 7.1a | true or false | N | Indicator of disposals between connected persons quoted shares/securities. |
| aggregateConsideration | 7.b | Numeric | N | Aggregate consideration of quoted shares/securities. |

2.9.1.2 UnQuotedSharesSecurities

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------------|-----------|--|
| disposalsConnectedPersons | 7.2a | true or false | N | Indicator of disposals between connected persons unquoted shares/securities. |
| aggregateConsideration | 7.2b | Numeric | N | Aggregate consideration of unquoted shares/securities. |

2.9.1.3 AgriLandOrBuildings

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------------|-----------|---|
| numberOfDisposals | 7.3 | Numeric | N | Number of disposals of Agricultural land and buildings. |
| disposalsConnectedPersons | 7.3a | true or false | N | Indicator of disposals between connected persons agricultural land and buildings. |
| aggregateArea | 7.3b | Numeric | N | Aggregate area in hectares of agricultural land and buildings. |
| aggregateConsideration | 7.3c | Numeric | N | Aggregate consideration of agricultural land and buildings. |

2.9.1.4 CommercialPremises

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------------|-----------|---|
| numberOfDisposals | 7.4 | Numeric | N | Number of disposals of commercial premises. |
| disposalsConnectedPersons | 7.4a | true or false | N | Indicator of disposals between connected persons commercial premises. |
| aggregateConsideration | 7.4b | Numeric | N | Aggregate consideration of commercial premises. |

2.9.1.5 ResidentialPremises

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------------|-----------|--|
| numberOfDisposals | 7.5 | Numeric | N | Number of disposals of residential premises. |
| disposalsConnectedPersons | 7.5a | true or false | N | Indicator of disposals between connected persons residential premises. |
| aggregateConsideration | 7.5b | Numeric | N | Aggregate consideration of residential premises. |

2.9.1.6 VentureFundGains

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|--------------------------|
|------|-----|------|-----------|--------------------------|

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|-----|---------|-----------|---|
| aggregateConsideration | 7.6 | Numeric | N | Aggregate consideration of Venture Fund Gain (Section 541C(2)(b) TCA 1997). |

2.9.1.7 OtherAssets

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------------|------|---------------|-----------|--|
| numberOfDisposals | 7.7 | Numeric | N | Number of disposals of other assets. |
| disposalsConnectedPersonsotherassets | 7.7a | true or false | N | Indicator of disposals between connected persons other assets. |
| aggregateConsideration | 7.7b | Numeric | N | Aggregate consideration of other assets. |

2.9.1.8 capitalGainsS627a

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|------|---------|-----------|--|
| numberOfDisposals | 7.7 | Numeric | N | Number of disposals of other assets. |
| aggregateConsideration | 7.7b | Numeric | N | Aggregate consideration of other assets. |

2.9.1.9 capitalGainsS627b

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|------|---------|-----------|--|
| numberOfDisposals | 7.7 | Numeric | N | Number of disposals of other assets. |
| aggregateConsideration | 7.7b | Numeric | N | Aggregate consideration of other assets. |

2.9.1.10 capitalGainsS627c

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|------|---------|-----------|--|
| numberOfDisposals | 7.7 | Numeric | N | Number of disposals of other assets. |
| aggregateConsideration | 7.7b | Numeric | N | Aggregate consideration of other assets. |

2.9.2 ChargeableGains

This element is **optional**. It consists of the following attributes

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------|-----------|--|
| amountChargeableGain | 7.13 | Numeric | N | Amount of Chargeable Gains before S 604A relief |
| prevGainsRolledOver | 7.14 | Numeric | N | Previous Gains Rolled-over (now chargeable). |
| netLossesCurrPeriod | 7.15 | Numeric | N | Net losses in this accounting period before S 604A relief. |
| unusedLossesPriorPeriod | 7.16 | Numeric | N | Unused loss/es from prior accounting period(s). |
| netCharGain | 7.17 | Numeric | N | Net Chargeable Gain |
| netCharGainSection540A | 7.18 | Numeric | N | Amount at 'Net Chargeable Gain' referred to a disposal of emissions allowances under Section 540A TCA 1997 |
| unusedLossesCarryForward | 7.19 | Numeric | N | Unused losses for carry forward to future accounting periods. |
| netCharGainMedium | 7.20 | Numeric | N | Amount of Net Chargeable Gain at 33% (Enter the amount of the gain and not the amount of the tax payable) |
| netCharGain40 | 7.21 | Numeric | N | Net Chargeable Gain @ 40% (amount of the gain and |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------|-----------|---|
| | | | | not the amount of tax payable). |
| netCharGainVenture | 7.22 | Numeric | N | Net Chargeable in respect of Venture fund Capital (amount of the gain and not the amount of the tax payable |
| amountgainrelieved | | Numeric | N | Amount of gain relieved under S 604A |
| netchargeablelgainrelief | | Numeric | N | Net chargeable gain after Relief under S 604A |
| netlossesaccountingperiod | | Numeric | N | Net Loss/es in this accounting period(s) |
| netCharGain33 | | Numeric | N | Net Chargeable Gain at 33% |

2.10 ChargeableAssets

This element is **optional**. It consists of the following attribute:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------|-----|---------|-----------|---|
| Shares | 8.1 | Numeric | N | Shares (quoted & unquoted) Consideration. |

ChargeableAssets contains the following sub-elements: ResidentialPremises, CommercialPremises, AgriculturalLand, DevelopmentLand, BusinessAssets, Antiques , Other

2.10.1 ResidentialPremises

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|---|
| numberOfAssets | 8.2a | Numeric | N | Number of acquisitions of Residential Premises. |
| consideration | 8.2b | Numeric | N | Residential Premises Consideration. |

2.10.2 CommercialPremises

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|--|
| numberOfAssets | 8.3a | Numeric | N | Number of Acquisitions of Commercial Premises. |
| consideration | 8.3b | Numeric | N | Commercial Premises Consideration. |

2.10.3 AgriculturalLand

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|--|
| numberOfAssets | 8.4a | Numeric | N | Number of Acquisitions of Agricultural Land. |
| consideration | 8.4b | Numeric | N | Agricultural Land Consideration. |

2.10.4 DevelopmentLand

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|---|
| numberOfAssets | 8.5a | Numeric | N | Number of Acquisitions of Development Land. |
| consideration | 8.5b | Numeric | N | Development Land Consideration. |

2.10.5 BusinessAssets

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|--|
| numberOfAssets | 8.6a | Numeric | N | Number of Acquisitions of Business Assets. |
| consideration | 8.6b | Numeric | N | Business Assets Consideration. |

2.10.6 Antiques

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|--|
| numberOfAssets | 8.7a | Numeric | N | Number of Acquisitions of Antiques/Works of Art. |
| consideration | 8.7b | Numeric | N | Antiques/Works of Art Consideration. |

2.10.7 Other

This sub-element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|----------------------------------|
| numberOfAssets | 8.8a | Numeric | N | Number of Acquisitions of Other. |
| consideration | 8.8b | Numeric | N | Other Consideration. |

2.11 Deductions

The Deductions element contains the following sub-elements: DeductionExpenses, Reliefs, ReliefOnValueBasis, Credits

2.11.1 DeductionExpenses

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|--------|---------------|-----------|---|
| manageExpenses | 9.1 | Numeric | N | Management Expenses. |
| groupRelManageExpense | 9.2 | Numeric | N | Group Relief - Management Expenses. |
| reliefUnderSection247 | 9.3 | Numeric | N | Relief under Sec.247 |
| holdingCompanyInTieredStructure | 9.5i | true or false | N | Indicate if amount entered is in respect of acquisition of a holding company is in tiered structure |
| reliefAmount | 9.5ii | Numeric | N | Amount of that relief associated to acquisition |
| indicatorreliefunders2474A | 9.5iii | true or false | N | Indicate if the company is making an election under Sec.247(4A)(e)(iii) |
| taxrefjoint | 9.5iv | Alpha | N | Tax Reference number of the company jointly electing |
| otherDeductionsDetails | 9.5 | Alpha | N | Details of Other Deductions. |
| amountOtherDeductions | 9.5a | Numeric | N | Amount of Other Deductions. |
| groupRelNonTradeCharges | 9.4 | Numeric | N | Group Relief (non-trade charges) |
| managementExpensesUnder81D | | Numeric | N | Amount entered at Management Expenses above refers to stock exchange listing expenditure under S81D |

2.11.2 Reliefs

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------|-----------|---|
| doubleTaxationRelief | 9.6 | Numeric | N | Double Taxation Relief. |
| relClaimedStateCompanies | 9.8a | Numeric | N | Amount of relief claimed by certain companies incorporated in the State |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------------------|------|---------|-----------|---|
| | | | | on or after 14 October 2008 (Sec. 486C TCA 1997) |
| excessTotalContribution | 9.8b | Numeric | N | Excess 'total contribution' in this accounting period to be carried forward |
| otherReliefsDetails | 9.9 | Alpha | N | Details of Other Reliefs. |
| amountOtherReliefs | 9.9a | Numeric | N | Amount of Other Reliefs. |
| amtRelClaimedForCredA | 9.7a | Numeric | N | Additional Foreign Credit (Schedule 24 par 9I) – amount of relief claimed under subparagraph (4)(a) |
| amtRelClaimedForCredB | 9.7b | Numeric | N | Additional Foreign Credit (Schedule 24 par 9I) – amount of relief claimed under subparagraph (4)(b) |
| amountOfReliefClaimedUnderSchedule24 | | Numeric | N | Amount of relief claimed in respect of dividend income under Schedule 24 (SummaryCalculation/@amtRelClaimedUnderSchedule 24) |

2.11.2.1 SportsDonationsScheme

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-----|---------------|-----------|---|
| donationAmt | | Numeric | N | Amount of Donation |
| dateOfDonation | | Date | N | Date of Donation |
| sportsBodyName | | Alpha | N | Sports Body Name |
| sportsBodyNumber | | Numeric | N | Sports Body number |
| sportsBodyProjectNumber | | Alpha | N | Sports Body Project Number |
| receiptConfirmation | | True or False | N | Confirmation on submitting the required receipts. |

2.11.2.2 ReliefOnValueBasis

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-------|---------------|-----------|--|
| tradingLosses | 9.10a | Numeric | N | Trading Losses. |
| tradingLossesExcessCapital | 9.10b | Numeric | N | Trading Losses Excess Capital Allowances. |
| tradingLossesCarriedBack | 9.10c | Numeric | N | Trading Losses Carried Back. |
| tradingCharges | 9.11 | Numeric | N | Trading Charges. |
| tradingGroupRelief | 9.12 | Numeric | N | Trading Group Relief. |
| qualAssetsCapitalAllowance | | Numeric | N | If any amount of Trading Loss from a Qualifying Asset refers to Excess Capital Allowances, it is entered here. |
| qualAssetsLosses | 9.12a | Numeric | N | Trading Loss from a Qualifying Asset |
| qualAssetsCharges | 9.12b | Numeric | N | Trading Charges in respect of Qualifying Assets |
| qualAssetsGroupRelief | 9.12c | Numeric | N | Trading Group Relief in respect of Qualifying Assets |
| qualAssetsLossesCarriedBack | 9.12d | Numeric | N | If any amount of Trading Loss from a Qualifying Asset refers to excess loss carried back, It is entered here. |
| interinClainUnderSec396d | | True or false | N | Is the Loss claimed an an interim claim under Sec 396D Both this and the finalClainUnderSec396a field are mutually exclusive. |
| finalClainUnderSec396a | | True or false | N | Is the Loss claimed an an final claim under Sec 396A Both this and the interinClainUnderSec396d field are |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|-----|---------------|-----------|--|
| | | | | mutually exclusive. |
| companyExpectLoss | | True or false | N | Confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period (this required if interimClainUnderSec396d is true) |
| companyIsTaxCompliant | | True or false | N | confirm that the company is tax compliant The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding (this required if interimClainUnderSec396d is true) |
| qualyInterinClainUnderSec396d | | True or false | N | Is the Trading Loss claimed an an interim claim under Sec 396D Both this and the finalClainUnderSec396a field are mutually exclusive. |
| qualyFinalClainUnderSec396a | | True or false | N | Is the Trading Loss claimed an an final claim under Sec 396A Both this and the interimClainUnderSec396d field are mutually exclusive. |
| qualyCompanyExpectLoss | | True or false | N | Confirm that the company has incurred, or reasonably expects to incur, a trading loss in the 'next' accounting period (this required if interimClainUnderSec396d is true) |
| qualyCompanyIsTaxCompliant | | True or false | N | confirm that the company is tax compliant The company is tax compliant if its tax affairs are up to date and there are no returns or payments outstanding (this required if interimClainUnderSec396d is true) |

2.11.3 Credits

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------------|-------|---------------|-----------|---|
| pswtOnFees | 9.13a | Numeric | N | Gross Professional Services Withholding Tax on Fees included in Trading Results Panel (include any amount already refunded as part of an interim refund claim). |
| amountPswtRefunded | 9.13b | Numeric | N | Amount of Professional Services Withholding Tax already refunded or offset as part of an interim claim |
| amountPswtRetained | 9.13c | Numeric | N | Amount of Professional Services Withholding Tax retained under Sec.527 (3)(a) |
| otherIncomeTax | 9.14a | Numeric | N | Other Income Tax borne on income received. |
| taxBorneOnExemptProfits | 9.14b | true or false | N | Indicator if it includes tax borne on exempt profits. |
| amountdwtwithheldondistributions | | Numeric | N | Amount of Dividend Withholding Tax withheld on distributions |

2.12 ResearchAndDevelopmentCredit

ResearchAndDevelopmentCredit is optional. contains the following sub-elements: sec766, sec766A, sec766C, sec766D

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------|-----------|--|
| rndExpenditureSubContractedUni | | Numeric | N | Research and Development expenditure on subcontracted expenditure to universities (Section 766(1)(b)(vii)) |
| rndExpenditureSubContractedPerson | | Numeric | N | Research and Development expenditure on subcontracted expenditure to other persons (Section |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-----|---------|-----------|---|
| | | | | 766(1)(b)(viii)) |
| unusedCarriedForward | | Numeric | N | Total amount of unused prior year credits carried forward to future years following application of section 766B |
| amtGrantRndActivities | | Numeric | N | Amount of grant or similar amount received specifically to support R&D activities |
| isOtherPersonNotified | | boolean | N | Does the customer have notified the "other persons" that they may not claim the tax credit for such sub-contracted expenditure. |
| eiRndGrants | | Numeric | N | EI R&D grants |
| idaRndGrants | | Numeric | N | IDA R&D grants |
| leoRndGrants | | Numeric | N | LEO R&D grants |
| higherRndGrants | | Numeric | N | Higher education institute R&D grants |
| otherIrishRndGrants | | Numeric | N | Other Irish public R&D grants (including public research centres) |
| irishPrivateRndGrants | | Numeric | N | Irish private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers) |
| euRndGrants | | Numeric | N | European Union R&D grants |
| otherPublicRndGrants | | Numeric | N | Other public R&D grants (including foreign public universities and public research centres) |
| otherPrivateRndGrants | | Numeric | N | Other private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers) |
| otherRndGrants | | Numeric | N | Other Grants |
| otherDesc | | String | N | Other Grants description |
| isSec766 | | boolean | N | Section 766 TCA 1997 (Please note a claim can not be made under this section in respect of R&D expenditure incurred in an accounting period that commences on or after 1 January 2023). |
| isSec766A | | boolean | N | Section 766A TCA 1997 (Please note a claim can not be made under this section in respect of R&D expenditure incurred in an accounting period that commences on or after 1 January 2023). |
| isSec766C | | boolean | N | Section 766C TCA 1997 |
| isSec766D | | boolean | N | Section 766D TCA 1997 |
| allowanceClaimedSection 765 | | Numeric | N | Allowance claimed for capital expenditure on scientific research (section 765 TCA 1997) |
| amtCarriedFwrUnder766 | | Numeric | Y | Amount of carry forward of R&D tax credit under section 766 available for use in succeeding accounting periods against corporation tax |
| amtCarriedFwrUnder766 A | | Numeric | Y | Amount of carry forward of R&D tax credit under section 766A available for use in succeeding accounting periods against corporation tax |

2.12.1 Sec766

Sec766 is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------------|-----|---------|-----------|---|
| unusedCreditCarriedFwdEx xcSec7664B | | Numeric | N | Amount of unused credit claimed under Sec. 766 TCA 1997 carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766(4B)(b)(ii)(I) and Sec. 766(4B)(b)(iii)(I) TCA 1997 |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------|-----------|---|
| unusedCreditCarriedFwdSec7664BII | | Numeric | N | Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) TCA 1997 (transitional amount claimed in accordance with section 766(4D) should not be included here) |
| unusedCreditCarriedFwdSec7664BIII | | Numeric | N | Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) TCA 1997 (transitional amount claimed in accordance with section 766(4D) should not be included here) |
| unusedCreditCarriedFwdSec7664C | | Numeric | N | Amount of unused credit carried forward under Sec.766(4C) TCA 1997 |
| secondInstClaim766 | | Numeric | N | Second Instalment - Amount of claim under Section 766(4B)(b)(ii)(II) TCA 1997. |
| thirdInstClaim766 | | Numeric | N | Third Instalment - Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997. |
| company1 | | Alpha | | tax number of the predecessor company 1 |
| company2 | | Alpha | | tax number of the predecessor company 2 |
| company3 | | Alpha | | tax number of the predecessor company 3 |

2.12.2 Sec766A

Sec766A is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------------|-----|---------|-----------|--|
| amountUnusedCreditConstruction | | Numeric | N | Amount of unused credit claimed on the construction or refurbishment of a building under Sec. 766A TCA 1997 carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997 and Sec. 766A(4B)(b)(iii)(I) TCA 1997 |
| amountUnusedCarriedFwdSec766A4BII | | Numeric | N | Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997 |
| amountUnusedCarriedFwdSec766A4BIII | | Numeric | N | Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997 |
| amountUnusedCarriedFwdSec766A3A | | Numeric | N | Amount of unused credit carried forward under Sec.766A(3A) |
| totalRandDCreditClaimed | | Numeric | N | Total Research and Development credit claimed in this accounting period, in accordance with section 766 and 766A |
| secondInstalment | | Numeric | N | Second Instalment - Amount of claim under Section 766A(4B)(b)(ii)(II) TCA 1997. |
| thirdInstalment | | Numeric | N | Third Instalment - Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997. |
| isTransferredToCompanySec766A | | Boolean | N | confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3A). |

2.12.3 Sec766C

Sec766c is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-----|---------|-----------|---|
| researchAndDCreditClaimedUnder766Cat25 | | Numeric | N | Amount of the research and development tax corporation tax credit claimed under Sec.766C in this accounting period at 25% |
| machineryOrPlantSec7661A | | Numeric | N | Machinery or plant as referred to in section 766(1A)(a) |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------|-----------|---|
| emolumentsOfEmpRandDAct | | Numeric | N | Emoluments of the employees carrying on qualifying research and development activities |
| sumRemainingQualExpAccPeriod | | Numeric | N | The sum of the remaining qualifying expenditure incurred by the company during the accounting period concerned. |
| rAndDCreditClaimedPriorPeriod | | Numeric | N | R&D tax credit claimed (under section 766C) in prior period |
| amtRandDCreditClaimed1stInstal | | Numeric | N | Amount of the R&D tax credit which was claimed as a first instalment under 766C(6)(a). |
| balanceRandDCredit | | Numeric | N | Balance of the R&D corporation tax credit in respect of a R&D corporation tax credit claim (under S766C) made in the prior period (i.e. amount of R&D corporation tax credit (box 43) less first instalment (box 44) claimed in the prior period). |
| amtQualGroupExpsec766C | | Numeric | N | Amount of qualifying group expenditure which has been surrendered to this company in accordance with section 766C(5). Please enter the amount of the qualifying expenditure claimed. |
| amtRandDCreditExcessClaimed | | Numeric | N | Enter the amount of the R&D corporation tax credit amount (excess credit claimed). |
| company1TRN | | Alpha | N | tax reference numbers of the company(ies) who surrendered the excess amount to this company |
| company1Amount | | Numeric | N | the amount surrendered |
| company2TRN | | Alpha | N | tax reference numbers of the company(ies) who surrendered the excess amount to this company |
| company2Amount | | Numeric | N | the amount surrendered |
| amtQualGroupExpToOtherGroup | | Numeric | N | Amount of qualifying group expenditure which has been surrendered to another member group company, in accordance with section 766C(5). Please enter the amount of the qualifying expenditure being surrendered. |
| amtQualGroupExpToOtherGroupExcess | | Numeric | N | Enter the amount of the R&D corporation tax credit amount (excess credit surrendered) |
| company1TRNSurrendered | | Alpha | N | tax reference numbers of the company(ies) who surrendered the excess amount to this company |
| company1AmountSurrendered | | Numeric | N | the amount surrendered |
| company2TRNSurrendered | | Alpha | N | tax reference numbers of the company(ies) who surrendered the excess amount to this company |
| company2AmountSurrendered | | Numeric | N | the amount surrendered |
| firstInstalmentCredit | | Numeric | N | First instalment, relating to a credit claimed in this accounting period, under section 766C(6)(a) TCA 1997. The first instalment is the greater of: (1) €25,000 or if lower, the amount of the credit claimed or (2) 50% of the amount of the credit claimed |
| isTreatedAsOverpayment | | Boolean | N | Is the amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? |
| treatedAsOverpayment | | Numeric | N | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? |
| amtOverpaymentToBeOffset | | Numeric | N | The amount of the overpayment which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 766C(13). |
| isAmtPaidByRevenue | | Boolean | N | Is the amount paid to the company by the |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------|-----------|--|
| | | | | Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. |
| amtPaidByRevenue | | Numeric | N | Amount Paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. |
| isExcessPartSurrenderedToEmployee | | Boolean | N | Is the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? |
| excessPartSurrenderedToEmployee | | Numeric | N | the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? |
| employeePPSN | | Alpha | N | details of each employee receiving the R&D corporation tax credit (PPSN) |
| employeeAmount | | Numeric | N | details of each employee receiving the R&D corporation tax credit (amount) |
| scndInstalmentAmount | | Numeric | N | Second Instalment - Amount due under section 766C(6)(b) TCA 1997. |
| isTreatedAsOverpay2ndInstal | | Boolean | N | Is the amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? |
| isExcessPaidToEmployee2ndInstal | | Boolean | N | Is the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? |
| treatedAsOverpay2ndInstal | | Numeric | N | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? |
| excessPaidToEmployee2ndInstal | | Numeric | N | the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? |
| employeePPSN2ndInstalment | | Alpha | N | details of each employee receiving the R&D corporation tax credit (PPSN) |
| employeeAmount2ndInstalment | | Numeric | N | details of each employee receiving the R&D corporation tax credit (amount) |
| isPaidByRevenue2ndInstalment | | Boolean | N | Is the amount paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. |
| paidByRevenue2ndInstalment | | Numeric | N | Amount Paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. |
| amtRDcorpTaxAt30 | | Numeric | | Amount of the Research and Development corporation tax credit claimed under section 766C TCA in this accounting period at 30% (the 30% rate only applies in respect of an accounting period commencing on or after 1 January 2024) (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period) |
| isPreFillingRevenue | | Boolean | | Where applicable did the company complete the pre-filing notification to Revenue |
| rAndDtaxTwoAcctPeriod | | Numeric | | R&D tax credit claimed (under section 766C) in the two preceding accounting periods |
| rAndDtaxTwoAcctPeriodFirst | | Numeric | | Amount of the R&D tax credit which was claimed |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------------|-----|---------|-----------|--|
| | | | | as a first instalment under section 766C(6)(a) |
| rAndDtaxTwoAcctPeriodScnd | | Numeric | | Amount of the R&D tax credit which was claimed as a second instalment under section 766C(6)(b) |
| rAndDtaxTwoAcctPeriodBalance | | Numeric | | Balance of the R&D corporation tax credit (under section 766C(6)(c)) in respect of a R&D corporation tax credit claim (under section 766C) made in the two preceding accounting periods (i.e. amount of R&D corporation tax credit less first instalment and second instalment claimed.) |
| firstInstalmentCreditClaimed | | Numeric | | First instalment, relating to a credit claimed in this accounting period, under section 766C(6)(a) TCA 1997. The first instalment is the greater of: (1) €50,000 or if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed. (The amount of €50,000 only applies in respect of an accounting period commencing on or after 1 January 2024). |
| thirdInstalmentCreditClaimed | | Numeric | | Third Instalment - Amount due under section 766C(6)(c) TCA 1997 |
| isTreatedAsOverpaymentThird | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? If yes, please include the amount or any portion of such amount |
| treatedAsOverpaymentThird | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997 |
| isAmtPaidByRevenueThird | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997? If yes, please state the amount or any portion of such amount. |
| amtPaidByRevenueThird | | Numeric | | Amount paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997 |
| isExcessPartSurrToEmpThird | | Boolean | | Indicate, by inserting x in the appropriate box if the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? If yes, please state the amount. |
| excessPartSurrToEmpThird | | Numeric | | excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997 |
| employeePPSNThird | | Alpha | | key employee PPSN |
| employeePPSNThirdAmt | | Numeric | | Key employee amount |
| sucessorClaimAmt | | Numeric | | Amount of the Research and Development Corporation tax credit claimed by the predecessor company which is available to be |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------|-----|---------|-----------|---|
| | | | | claimed by the successor company under Sec.766C(7A) TCA 1997 |
| sucessorClaimCompany1 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimCompany2 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimCompany3 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimFirst | | Numeric | | Successor claim First Instalment |
| sucessorClaimScnd | | Numeric | | Successor claim Second Instalment |
| sucessorClaimThird | | Numeric | | Successor claim Third Instalment |
| isClaimOverpayment | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? If yes, please include the amount or any portion of such amount |
| isClaimOverpaymentAmt | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997 |
| isClaimPaidByRev | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997? If yes, please state the amount or any portion of such amount. |
| isClaimPaidByRevAmt | | Numeric | | Amount paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997 |

2.12.4 Sec766D

Sec766D is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--|-----|---------|-----------|---|
| researchAndDCreditClaimedUnder766Dat25 | | Numeric | | Amount of the research and development corporation tax credit claimed on the construction or refurbishment of a building under section 766D in this accounting period at 25%. |
| rAndDCreditPriorPeriod | | Numeric | | R&D tax credit claimed (under section 766D) in the prior period. |
| amtRandD1stInstalmentPriorPeriod | | Numeric | | Amount of the R&D tax credit which was claimed as a first instalment under section 766D(5)(a) in the prior period. |
| balanceRnDCreditClaimPriorPeriod | | Numeric | | Balance of the R&D corporation tax credit in respect of a R&D corporation tax credit claim (under section 766D) made in the prior period |
| firstInstalmentCredit | | Numeric | | First instalment, relating to a credit claimed in this accounting period, under section 766D(5)(a) TCA 1997. |
| isTreatedAsOverpayment | | Boolean | | Is treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997 |
| treatedAsOverpayment | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------------|-----|---------|-----------|--|
| | | | | 766D(6)(a) TCA 1997 |
| amtOverpaymentToBeOffset | | Numeric | | The amount of the overpayment which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes section 766D(12) |
| isExcessFromOtherGroup | | Boolean | | Has the excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). |
| excessFromOtherGroup | | Numeric | | Amount of excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). |
| company1PPSN | | Alpha | | tax reference number of the company from which the excess credit has been surrendered |
| company1Amount | | Numeric | | Amount of credit that has been surrendered to the company from which the excess credit has been surrendered |
| company2PPSN | | Alpha | | tax reference number of the company from which the excess credit has been surrendered |
| company2Amount | | Numeric | | Amount of credit that has been surrendered to the company from which the excess credit has been surrendered |
| isExcessFromOtherGroupSurrendered | | Boolean | | Has an amount of the excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). |
| excessFromOtherGroupSurrendered | | Numeric | | amount of the excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). |
| isPaidByRevenue | | Boolean | | Is the amount paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. |
| paidByRevenue | | Numeric | | amount paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. |
| scndInstalmentAmount | | Numeric | | Second Instalment - Amount due under section 766D(5)(b) TCA 1997. |
| isTreatedAsOverpay2ndInstal | | Boolean | | Is treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997 |
| treatedAsOverpay2ndInstal | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997 |
| isExcessFromOtherGroup2ndInstal | | Boolean | | Has the excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------------|-----|---------|-----------|---|
| | | | | 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). |
| excessFromOtherGroup2ndInstal | | Numeric | | Amount of excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). |
| employee1PPSN2ndInstalment | | Alpha | | tax reference number of the company from which the excess credit has been surrendered |
| employee1Amount2ndInstalment | | Numeric | | Amount of credit that has been surrendered to the company from which the excess credit has been surrendered |
| isExcessFromOtherGroupSurr2ndInstal | | Boolean | | Has an amount of the excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). |
| excessFromOtherGroupSurr2ndInstal | | Numeric | | amount of the excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). |
| employee2PPSN2ndInstalment | | Alpha | | tax reference number of the company from which the excess credit has been surrendered |
| employee2Amount2ndInstalment | | Numeric | | Amount of credit that has been surrendered to the company from which the excess credit has been surrendered |
| isPaidByRevenue2ndInstalment | | Boolean | | Is the amount paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. |
| paidByRevenue2ndInstalment | | Numeric | | amount paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. |
| amtRDcorpTaxAt30 | | Numeric | | Amount of the Research & Development corporation tax credit claimed on the construction or refurbishment of a building under section 766D in this accounting period at 30% (the 30% rate only applies in respect of an accounting period commencing on or after 1 January 2024) |
| isPreFillingRevenue | | Boolean | | Where applicable did the company complete the pre-filing notification to Revenue |
| rAndDt看TwoAcctPeriod | | Numeric | | R&D tax credit claimed (under section 766D) in the two preceding accounting periods |
| rAndDt看TwoAcctPeriodFirst | | Numeric | | Amount of the R&D tax credit which was claimed as a first instalment under section 766D(5)(a) |
| rAndDt看TwoAcctPeriodSecond | | Numeric | | Amount of the R&D tax credit which was claimed as a second instalment under section 766D(5)(b) |
| rAndDt看TwoAcctPeriodBalance | | Numeric | | Balance of the R&D corporation tax credit in |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------------|-----|---------|-----------|--|
| lance | | | | respect of a R&D corporation tax credit claim (under section 766D) made in the two preceding accounting periods (i.e. amount of R&D corporation tax credit less first instalment and second instalment claimed. |
| thirdInstalmentAmount | | Numeric | | Third Instalment - Amount due under section 766D(5)(c) TCA 1997 |
| isTreatedAsOverpay3rdInstal | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? If yes, please include the amount or any portion of such amount |
| treatedAsOverpay3rdInstal | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997 |
| isExcessFromOtherGroup3rdInstal | | Boolean | | Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company)? |
| excessFromOtherGroup3rdInstal | | Numeric | | excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company |
| employee1PPSN3rdInstalment | | Alpha | | Enter tax reference number of the company from which the excess credit has been surrendered |
| employee1Amount3rdInstalment | | Numeric | | Amount of credit that has be treated as an overpayment (within the meaning of section 960H) |
| isExcessFromOtherGroupSurr3rdInstal | | Boolean | | Insert x in the appropriate box if the excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company)? |
| excessFromOtherGroupSurr3rdInstal | | Numeric | | excess credit (as defined under section 766D(2) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company |
| employee2PPSN3rdInstalment | | Alpha | | Enter tax reference number of the company to whom the excess credit has been surrendered |
| employee2Amount3rdInstalment | | Numeric | | Amount of credit that has been surrendered to the company from which the excess credit has been surrendered |
| isPaidByRevenue3rdInstalment | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997? If yes, please state the amount or any |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-----|---------|-----------|---|
| | | | | portion of such amount. |
| paidByRevenue3rdInstalment | | Numeric | | Amount paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997 |
| sucessorClaimAmt | | Numeric | | Amount of the Research and Development Corporation tax credit claimed by the predecessor company which is available to be claimed by the successor company under Sec.766D(3A) TCA 1997 |
| sucessorClaimCompany1 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimCompany2 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimCompany3 | | Alpha | | Please enter the tax number of the predecessor company |
| sucessorClaimFirst | | Numeric | | Successor claim First Instalment |
| sucessorClaimScnd | | Numeric | | Successor claim Second Instalment |
| sucessorClaimThird | | Numeric | | Successor claim Third Instalment |
| isClaimOverpayment | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? If yes, please include the amount or any portion of such amount |
| isClaimOverpaymentAmt | | Numeric | | Amount treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997 |
| isClaimPaidByRev | | Boolean | | Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997? If yes, please state the amount or any portion of such amount. |
| isClaimPaidByRevAmt | | Numeric | | Amount paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997 |

2.12.5 RnDCreditAllowances

RndDCreditAllowances is **being discontinued and should not be used**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------|-----------|--|
| creditClaimed766 | 10.1a | Numeric | N | Amount of Research & Development credit claimed under Section 766 TCA 1997. |
| plantMachClaimed766 | 10.1b | Numeric | N | Amount of Research & Development credit claimed under Section 766 TCA 1997 that refers to expenditure on plant and machinery |
| creditSurrenderedUnder766 | 10.2a | Numeric | N | Amount of credit included at (a) above that has been surrendered in accordance with Sec.766(2A). |
| creditClaimedUnused766 | 10.3 | Numeric | N | Amount of unused Research & Development Credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-------|---------------|-----------|--|
| constructCredClaimed766 | 10.6 | Numeric | N | Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period. |
| unusedConstCredClaimed766 | 10.7 | Numeric | N | Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period. |
| groupRelClaimed766 | 10.12 | Numeric | N | Amount of Research and Group Relief claimed under Section 766A TCA 1997 (excess credit claimed). |
| groupRelSurrender766 | 10.13 | Numeric | N | Amount of Research and Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered). |
| groupRelClaimExcess766 | 1.19 | Numeric | N | Excess Research & Development Credit claimed under Sec. 766(4A)(a) TCA 1997 (carry back of R&D from succeeding accounting period) |
| groupRelClaimExcess766a | 1.20 | Numeric | N | Excess Research & Development Credit claimed under Sec. 766A(4A)(a) TCA 1997 (carry back of R&D from succeeding period) |
| totalCreditClaimed | 10.14 | Numeric | N | Research and Development credit - Total Credit Claimed = (creditClaimed766 plus creditClaimedUnused766 plus constructCredClaimed766 plus unusedConstCredClaimed766 plus groupRelClaimed766 less groupRelSurrender766 |
| amountCreditClawedBack | 10.15 | Numeric | N | Amount of Research & Development credit claimed under Section 766 TCA 1997. |
| totalCreditDue | 10.16 | Numeric | N | totalCreditDue = totalCreditClaimed - amountCreditClawedBack |
| relevantMicroOrSmallCompany | | True or false | N | Relevant micro or small sized company within the meaning of Sec. 766(1)(c) |
| creditClaimed766at30 | | Numeric | N | Amount of credit claimed under Sec. 766 in this accounting period at 30% |

RndCreditAllowances contains the following sub-elements: UnusedCredCarriedForward, EmployeeDetails

2.12.5.1 UnusedCredCarriedForward

This sub- element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|--------|---------|-----------|--|
| section766 | 10.4 | Numeric | N | Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) TCA 1997 |
| section766iii | 10.5 | Numeric | N | Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) TCA 1997 |
| section766a | 10.8 | Numeric | N | Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997 |
| section766aiii | 10.9 | Numeric | N | Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997 |
| section766biii | 10.10a | Numeric | N | Amount of unused credit carried forward under Sec. 766(4C) |
| section766biiiPpsn | 10.10b | String | N | Mandatory if amount entered in unusedcreditcarriedforward766biii > 0. Must be valid irish tax number |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|--------|------------------|-----------|---|
| section766biiiPpsn2 | 10.10c | String | N | Optional second tax reference field. Must be valid irish tax number |
| section766biiiPpsn3 | 10.10d | String | N | Optional third tax reference field. Must be valid irish tax number |
| section766a3a | 10.11a | Numeric | N | Amount of unused credit carried forward under Sec. 766A(3A) |
| isSection766a3a | 10.11b | String (boolean) | N | Please tick the box to confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3a). Mandatory if amount in UnusedCredCarriedForward /section766a3a > 0 |

2.12.5.2 EmployeeDetails

This sub-element is **optional** and can occur up to 50 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|-------|---------|-----------|--|
| rndCreditSurrendered766Emp | 10.2a | Numeric | N | The amount surrendered under Sec 766. (2A) |
| employeePpsn | 10.2b | Alpha | N | The ppsn of the employee |

2.12.6 ExcessRnDCredit

ExcessRnDCredit is **being discontinued and should not be used**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|--------|---------|-----------|--|
| amountRepayableSec766 | 10.15 | Numeric | N | Amount repayable under Section 766(4B)(b)(i) TCA 1997 |
| amountRepayableSec766a | 10.16 | Numeric | N | Amount repayable under Section 766A(4B)(b)(i) TCA 1997 |
| amountClaimedSec766 | 10.17 | Numeric | N | Amount of claim under Sec. 766(4B)(b)(ii)(II) TCA 1997 |
| amountClaimedSec766a | 10.18 | Numeric | N | Amount of claim under Sec. 766A(4B)(b)(ii)(II) TCA 1997 |
| amountClaimedSec766iii | 10.19 | Numeric | N | Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997 |
| amountClaimedSec766aiii | 10.20 | Numeric | N | Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997 |
| subContractExpendUniv | 10.21a | Numeric | N | Research and Development expenditure on subcontracted expenditure to universities (Sec 766(1)(b)(vii)) |
| subContractExpendNotif | 10.21b | Numeric | N | Research and Development expenditure on subcontracted expenditure to other persons (Sec 766(1)(b)(viii)) |
| subContractExpendPerson | 10.21c | boolean | N | Notified the "other persons" that they may not claim the tax credit for such sub-contracted expenditure. |
| baseYearExpenditure | 10.22a | Numeric | N | Base year expenditure (2003) (Section 766 TCA 1997) |
| baseYearExpendPlantMach | 10.22b | Numeric | N | Base year expenditure (2003) (Section 766 TCA 1997) that refers to expenditure on plant & machinery. |
| allowanceClaimedCapExp | 10.23 | Numeric | N | Allowance claimed for capital expenditure on scientific research (Sec. 765 TCA 1997) |
| credit7663ba | | Numeric | N | In respect of claims for the first instalment, enter the aggregate amount calculated in accordance with s.766(3B)(a) |
| credit7663bb | | Numeric | N | In respect of claims for the first instalment, enter the aggregate amount calculated in accordance with |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------------|-----|---------------|-----------|---|
| | | | | s.766(3B)(b) |
| amountforwardcurrent766B | | Numeric | N | Total amount of unused current year credit carried forward to future years following application of s.766B |
| amountforwardprior766B | | Numeric | N | Total amount of unused prior year credits carried forward to future years following application of s.766B |
| rndgrants | | Numeric | N | Amount of grant or similar amount received specifically to support R&D activities |
| rndeigrant | | True or False | N | Indicator if Enterprise Ireland (EI) R&D grant |
| rndidagrants | | True or False | N | Indicator if Industrial Development Authority (IDA) R&D grant |
| rndleovoucher | | True or False | N | Indicator if Local Enterprise Office (LEO) R&D grant |
| rndhighereducation | | True or False | N | Indicator if Higher education institute R&D grant |
| rndothergrantsandpublicresearch | | True or False | N | Indicator if Other public R&D grants (including public research centres) |
| rndirishprivategrants | | True or False | N | Indicator if Irish private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers) |
| rndeuropeangrants | | True or False | N | Indicator if European Union R&D grants |
| rndotherpublicgrants | | True or False | N | Indicator if Other public R&D grants (including foreign public universities and public research centres) |
| rndotherprivatenonprofitgrantsA | | True or False | N | Indicator if Other private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers) |
| rndothergrants | | True or False | N | Indicator if the grant falls under the classification of "Other" |
| rndothergrantsspecify | | Alpha | N | Details on the R&D grant if the field "rndothergrants" is set to true. |
| credit7663bc | | Numeric | N | Amount of total credit utilised under Sec. 766C(4) in this accounting period |

2.12.7 RnDForSmallerCompany

RnDForSmallerCompany is **being discontinued and should not be used**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-----------------------------|-----|---------------|-----------|--|
| relevantMicroOrSmallCompany | | True or False | N | Are you a relevant micro or small sized company within the meaning of Sec. 766(1)(c) |
| tradingAccountPeriod | | True or False | N | The company is not trading in this accounting period |
| credit7663 | | Numeric | N | Amount of credit available under Sec. 766C(3) in this accounting period |
| credit7664 | | Numeric | N | Amount of total credit utilised under Sec. 766C(4) in this accounting period |
| creditOffsetCorporationTax | | Numeric | N | Amount of credit to be offset against corporation tax for this accounting period |
| creditOffsetPayRoll | | Numeric | N | Amount of credit to be offset against payroll liabilities for this accounting period |
| creditOffsetVat | | Numeric | N | Amount of credit to be offset against VAT liabilities for this accounting period |

2.13 FilmCorporationTaxCredit

This element consists of the following attribute:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------|------|---------|-----------|---|
| totalClaimed | 11.1 | Numeric | N | Total Film Corporation Tax Credit claimed |

FilmCorporationTaxCredit contains the following sub-element: FilmDetails

2.13.1 FilmDetails

This sub-element is **optional** and can occur up to 40 times. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|---------|---------------|-----------|---|
| filmCertNumber | 11.1ai | Alpha | N | Film Certificate Number |
| qualifyingFilmName | | Alpha | N | Qualifying Film Name |
| filmCertDate | 11.1aii | Date | N | Date Film Certificate issued (DD/MM/YYYY) |
| filmType | 11.1iv | Alpha | N | Type of Film – TV series, documentary etc. |
| filmDateDelivered | | Date | N | Date the film was delivered |
| qualifyingCompanyName | | Alpha | N | Name of qualifying company |
| qualifyingCompanyTaxNumber | | Alpha | N | Tax reference number of qualifying company |
| qualifyingExpenditure | | Numeric | N | Qualifying Expenditure |
| totalCost | | Numeric | N | The total cost of production |
| expenditureOnEmployment | | Numeric | N | Eligible expenditure on employment of eligible individuals |
| expenditureOnGoods | | Numeric | N | Eligible expenditure on provision of goods, services and facilities |
| filmLocation | | Alpha | N | Eligible expenditure on location of production |
| featureFilmType | | Alpha | N | Type of production |
| featureFilmEnhancedCredit | | True or False | N | Is the production a feature film that may claim the Scéal enhanced credit |
| rateOfTaxCredit | | Alpha | N | Rate of film corporation tax credit |
| taxCreditUnder481bi | | Numeric | N | Film corporation tax credit under section 481(2G)(b)(i) |
| taxCreditUnder481bii | | Numeric | N | Film corporation tax credit under section 481(2G)(b)(ii) |

FilmCorporationTaxCredit can only occur in amendments. Original returns cannot contain the FilmCorporationTaxCredit element or any of its sub-elements/attributes. Such forms will fail validation.

2.14 CapitalGainsDevelopmentLand

CT1 returns with details filled in the *CapitalGainsDevelopmentLand* element must provide a completed Self Assessment of their CGT Liability. This is done by returning the CGT related fields on the *SelfAssessmentCgtlt* element.

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------------|--------|---------------|-----------|--|
| costOfAcquisition | 12.10a | Numeric | N | Cost of development acquisition. (if assets acquired prior to 6/4/1974 or otherwise not at arm's length, substitute market value for costs) – indexed as appropriate. |
| acquisitionNotAtArmslength | 12.10b | true or false | N | Indicate development land acquisition not at arms length. |
| currentUseValue | 12.11 | Numeric | N | Current use development land value – Indexed where appropriate. |
| costLessCurrentUseValue | 12.12 | Numeric | N | Cost less current development land use value (no indexation) |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-------|---------|-----------|---|
| amtEnhanceExpendClaimed | 12.13 | Numeric | N | Amount of enhancement expenditure claimed for development land (no indexation) |
| totalCapGainTaxDue | 12.24 | Numeric | N | Total capital gains tax due for this accounting period. |
| taxDeferDisposalDevLand | 12.28 | Numeric | N | Relevant Tax being deferred under Sec.628A (2)(a) or Sec.628A (2)(b) in respect of a deemed disposal of Development Land. |

CapitalGainsDevelopmentLand contains the following sub-elements: CapGainsDevLandConsideration, CapGainsDevLandChargeGains

2.14.1 CapGainsDevLandConsiderations

This element is **optional**. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------------|------|---------|-----------|--|
| totalConsiderOnDisposal | 12.7 | Numeric | N | Total consideration on development land disposals. |
| incidentalCostOfDisposal | 12.8 | Numeric | N | Incidental cost(s) of development land disposal(s). |
| aggNetConsiderOnDisposal | 12.9 | Numeric | N | Aggregate net consideration (after incidental costs of disposals) on development land disposals. |

CapGainsDevLandConsideration contains the following sub-elements: QuotedSharesSecurities, UnquotedSharesSecurities, DevLandOrBuildings, CommercialPremises, ResidentialPremises, OtherAssets

2.14.1.1 QuotedSharesSecurities

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------------|-----------|---|
| disposalsConnectedPersons | 12.1 | true or false | N | Indicator of disposals between connected persons development land quoted shares/securities. |
| aggregateConsideration | 12.1a | Numeric | N | Aggregate Consideration of development land quoted shares/securities. |

2.14.1.2 UnquotedSharesSecurities

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------------|-----------|---|
| disposalsConnectedPersons | 12.2 | true or false | N | Indicator of disposals between connected persons development land unquoted shares/securities. |
| aggregateConsideration | 12.2a | Numeric | N | Aggregate Consideration Development Land Unquoted Shares/securities. |

2.14.1.3 DevLandOrBuildings

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------------|-----------|--|
| numberOfDisposals | 12.3 | Numeric | N | Number of disposals of development Land/Buildings. |
| disposalsConnectedPersons | 12.3a | true or false | N | Indicator of disposals between connected persons development land/buildings. |
| aggregateArea | 12.3b | Numeric | N | Aggregate Area of development land. |
| aggregateConsideration | 12.3c | Numeric | N | Aggregate consideration of development land/buildings. |

2.14.1.4 CommercialPremise

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---|-------|---------------|-----------|--|
| numberOfDisposals | 12.4 | Numeric | N | Number of disposals of development land commercial premises. |
| disposalsConnectedPersonscommercialpremises | 12.4a | true or false | N | Indicator of disposals between connected persons development land commercial premises. |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------------------------|-------|---------|-----------|--|
| aggregateConsideration | 12.4b | Numeric | N | Aggregate consideration of development land commercial premises. |

2.14.1.5 ResidentialPremises

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------------|-----------|--|
| numberOfDisposals | 12.5 | Numeric | N | Number of disposals of development land residential premises. |
| disposalsConnectedPersons | 12.5a | true or false | N | Indicator of disposals between connected persons of development land residential premises. |
| aggregateConsideration | 12.5b | Numeric | N | Aggregate consideration of development land residential premises. |

2.14.1.6 OtherAssets

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|-------|---------------|-----------|--|
| numberOfDisposals | 12.6 | Numeric | N | Number of disposals of development other assets. |
| disposalsConnectedPersons | 12.6a | true or false | N | Indicator of disposals between connected person development land other assets. |
| aggregateConsideration | 12.6b | Numeric | N | Aggregate consideration of development land other assets. |

2.14.2 CapGainsDevLandChargeGains

This element is optional. It consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|--------|---------|-----------|---|
| chargeGainsDev | 12.14 | Numeric | N | Development land Chargeable Gain/s before S 604A relief |
| netLossesDev | 12.15 | Numeric | N | Development land Net Losses in this accounting period before S 604A relief. |
| unusedLossesPriorYear | 12.16 | Numeric | N | Unused loss/es from prior accounting period(s) (loss on sale of development land only). |
| netChargeGainDev | 12.17 | Numeric | N | Net Development Land Chargeable Gain. |
| unusedLossCarriedForward | 12.18 | Numeric | N | Unused losses for carry forward to future accounting periods (loss on sale of development land only). |
| netCharGainInitPrevPeriod | 12.19 | Numeric | N | Net chargeable gain in 1st initial previous period of development land. |
| netCharGainLatePrevPeriod | 12.20 | Numeric | N | Net chargeable gain in latter previous period of development land. |
| netCharGainInitThisPeriod | 12.21 | Numeric | N | Net chargeable gain initial for this period in development land |
| netCharGainLateThisPeriod | 12.22 | Numeric | N | Net chargeable gain in latter for this period in development land. |
| cpoNetChargeGain | 12.23a | Numeric | N | Net Chargeable Gain in respect of a disposal under CPO (Compulsory Purchase Order) |
| cpoDateDisposal | 12.23b | Date | N | Date of disposal (CPO) |
| cpoDatePaymentReceived | 12.23c | Date | N | Date payment received if different to date of disposal (CPO) |
| amountgainrelievedland | | Numeric | N | Development land amount of gain relieved under S 604A |
| netchargeablegainreliefland | | Numeric | N | Development land net chargeable gain after Relief under S 604A |
| netlossesaccountingperiodland | | Numeric | N | Development land Net Loss/es in this accounting period(s) |

2.15 CloseCompanySurcharge

This element consists of the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|------|---------------|-----------|---|
| electUnderSec440441 | 14.1 | true or false | N | Indicator of whether company is making an election under Section 434(3A)(a) TCA 1997 for Surcharges (Section 440 and Section 441 TCA 1997). |
| section440 | 14.2 | Numeric | N | Section 440 TCA 1997. |
| section441 | 14.3 | Numeric | N | Section 441 TCA 1997. |

2.15.1 Close company details

This element is **optional**, with a maximum occurrence of 10. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------------|-------|---------|-----------|--------------------------------|
| distributionDate | 16.1 | Date | N | Date of Distribution. |
| amountPaid | 16.1a | Numeric | N | Amount paid. |
| taxReferencePaid | 16.1b | Alpha | N | Tax reference number paid. |
| taxReferenceReceived | 16.1b | Alpha | N | Tax reference number received. |

2.16 RecoveryOfIncomeTax

This element consists of the element countryWithoutDeduction and the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------|------|-------------------|-----------|--|
| totalAmountDue | 15.1 | Numeric | N | Total Amount of Tax due on such payments. |
| amountTaxReliefAtSource | 15.2 | Numeric | N | Amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a prerequisite for employees. |
| royaltyPayments | 15.3 | True or false | N | Indication of payment of a royalty to a non-resident company |
| dtaReliedOnCountryDeduction | 15.4 | Country selection | N | With a reduced rate of income tax, the DTA relied on: |
| interestPaid | 15.5 | Numeric | N | The amount of interest paid |
| interestDeductionIncluded | 15.6 | True or False | N | Indication that the interest deducted has been included in the above panel |
| dtaReliedOnCountryNoDeduction | 15.7 | Country selection | N | With no deduction of tax, the DTA relied on: |
| interestPaidNoDeduction | 15.8 | Numeric | N | The amount of interest paid without the deduction of Income Tax |
| royaltyPaymentReduced | 15.9 | True or False | N | Indication if royalty paid under deduction of income tax at a reduced rate or even without deduction of income tax. |

2.16.1 CountryWithoutDeduction

The element countryWithoutDeduction contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------------------|------|-------------------|-----------|--|
| interestPaidCountryWithoutDeduction | 15.1 | Country selection | N | Territory |
| interestPaidWithoutDeduction | 15.2 | Numeric | N | The gross amount of the interest payment was |

2.17 DividendWithholdingTax

DividendWithholdingTax contains the following sub-elements: DistributionDetails, StockArrangement.

2.17.1 DistributionDetails

This element is **optional**, with a maximum occurrence of **40**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|--------------------|-------|---------|-----------|--------------------------------|
| dateOfDistribution | 16.1 | Date | N | Date of Distribution. |
| grossValue | 16.1a | Numeric | N | Gross Value of Distribution. |
| valueOfDwt | 16.1b | Numeric | N | Value of DWT deducted, if any. |

2.17.1.1 dwtCompanyDetails

This element is **optional**, with a maximum occurrence of **10**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|-------------------------|-------|---------|-----------|----------------------------|
| amountPaid | 16.1a | Numeric | N | Amount paid. |
| taxReference | 16.1b | Alpha | N | Tax reference number. |
| nonResidentTaxReference | | Alpha | N | Non Resident Tax Reference |

2.17.2 StockArrangement

This element is **optional**, with a maximum occurrence of **10**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------------|------|---------|-----------|---|
| nameOfNonResCompany | 16.3 | Alpha | N | Name of non-resident company. |
| nameAndAddressOfRecipient | 16.4 | Alpha | N | Name and address of recipient of distribution. |
| eirCode | | Alpha | N | Eircode for Address of recipient of distribution. |
| dateOfDistribution | 16.5 | Date | N | Date of distribution. |
| amountOfDistribution | 16.6 | Numeric | N | Amount of distribution. |

2.18 PropertyBasedIncentives

PropertyBasedIncentives contains the following sub-elements: ResidentialProperty, IndustBuildAllowance, OtherIncentiveScheme

2.19.1 ResidentialProperty

This sub-element has the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|------|---------|-----------|---|
| urbanRenewal | 17.1 | Numeric | N | Urban Renewal (Section S.372AP TCA 1997) Investor – Lessor. |
| townRenewal | 17.2 | Numeric | N | Town Renewal (Section S.372AP TCA 1997) Investor - Lessor. |
| seasideResort | 17.3 | Numeric | N | Seaside Resort (Section S.372AU TCA 1997) Investor – Lessor. |
| ruralResort | 17.4 | Numeric | N | Rural Renewal (Section S.372AP TCA 1997) Investor – Lessor. |
| livingOverShop | 17.5 | Numeric | N | Living over the Shop (Section S.372AP TCA 1997) Investor – Lessor. |
| parkAndRide | 17.6 | Numeric | N | Park and Ride (Section S.372AP TCA 1997) Investor – Lessor. |
| studentAccom | 17.7 | Numeric | N | Student Accommodation (Section S.372AP TCA 1997) Investor – Lessor. |

2.18.2 IndustBuildAllowance

IndustBuildAllowance contains the following sub-elements: UrbanRenewal, TownRenewal, SeasideResort, RuralRenewal, CarPark, LivingOverShop, EnterpriseAreas, ParkAndRide, Hotels, HolidayCottages,

HolidayHostels, GuestHouses, NursingHomes, ElderlyHousing, ConvalescentHomes, ChildCare, CaravanPark, ShannonCorridor, LivingCityInitiative, AviationServicesFacilities

2.18.2.1 UrbanRenewal

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-------|---------|-----------|--|
| ownerOccupier | 17.8a | Numeric | N | Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Owner – Occupier. |
| investorLessor | 17.8b | Numeric | N | Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Investor – Lessor. |

2.18.2.2 TownRenewal

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-------|---------|-----------|---|
| ownerOccupier | 17.9a | Numeric | N | Industrial Building Allowance Town Renewal (Section S.372AC & AD TCA 1997) Owner Occupier. |
| investorLessor | 17.9b | Numeric | N | Industrial Building Allowance Town Renewal (Section S.372AC & AD TCA 1997) Investor – Lessor. |

2.18.2.3 SeasideResort

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.10a | Numeric | N | Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Owner Occupier. |
| investorLessor | 17.10b | Numeric | N | Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Investor – Lessor. |

2.18.2.4 RuralRenewal

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.11a | Numeric | N | Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Owner Occupier. |
| investorLessor | 17.11b | Numeric | N | Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Investor – Lessor. |

2.18.2.5 CarPark

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|-------------------|-----------|--|
| ownerOccupier | 17.12a | Numeric | N | Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Owner Occupier. |
| investorLessor | 17.12b | Numeric, Optional | N | Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Investor – Lessor. |

2.18.2.6 LivingOverShop

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.13a | Numeric | N | Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Owner Occupier. |
| investorLessor | 17.13b | Numeric | N | Industrial Building Allowance Living over the Shop |

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|------|-----|------|-----------|---|
| | | | | (Commercial Premises Only) (Section S.372D TCA 1997) Investor Lessor. |

2.18.2.7 EnterpriseAreas

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.14a | Numeric | N | Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Owner Occupier. |
| investorLessor | 17.14b | Numeric | N | Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Investor Lessor. |

2.18.2.8 ParkAndRide

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.15a | Numeric | N | Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Owner Occupier. |
| investorLessor | 17.15b | Numeric | N | Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Investor- Lessor. |

2.18.2.9 Hotels

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.16a | Numeric | N | Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Owner Occupier. |
| investorLessor | 17.16b | Numeric | N | Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Investor – Lessor. |

2.18.2.10 HolidayCottages

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.17a | Numeric | N | Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Owner Occupier. |
| investorLessor | 17.17b | Numeric | N | Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Investor- Lessor. |

2.18.2.11 HolidayHostels

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.18a | Numeric | N | Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Owner Occupier. |
| investorLessor | 17.18b | Numeric | N | Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Investor- Lessor. |

2.18.2.12 GuestHouses

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.19a | Numeric | N | Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Owner Occupier. |
| investorLessor | 17.19b | Numeric | N | Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Investor- Lessor. |

2.18.2.13 NursingHomes

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.20a | Numeric | N | Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Owner Occupier. |
| investorLessor | 17.20b | Numeric | N | Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Investor – Lessor. |

2.18.2.14 ElderlyHousing

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.21a | Numeric | N | Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997) Owner Occupier. |
| investorLessor | 17.21b | Numeric | N | Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997) Investor Lessor. |

2.18.2.15 ConvalescentHomes

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.22a | Numeric | N | Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Owner Occupier. |
| investorLessor | 17.22b | Numeric | N | Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Investor - Lessor |

2.18.2.16 ChildCare

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|---|
| ownerOccupier | 17.23a | Numeric | N | Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) |
| investorLessor | 17.23b | Numeric | N | Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) Investor - Lessor |

2.18.2.17 CaravanPark

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--|
| ownerOccupier | 17.24a | Numeric | N | Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Owner Occupier |
| investorLessor | 17.24b | Numeric | N | Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Investor - Lessor |

2.18.2.18 ShannonCorridor

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|--------|---------|-----------|--------------------------|
| ownerOccupier | 17.25a | Numeric | N | Owner Occupier |
| investorLessor | 17.25b | Numeric | N | Investor - Lessor |

2.18.2.19 LivingCityInitiative

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-----|---------|-----------|--------------------------|
| ownerOccupier | | Numeric | N | Owner Occupier |
| investorLessor | | Numeric | N | Investor - Lessor |

2.18.2.20 LivingCityInitiativeSection372AAD

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-----|---------|-----------|--------------------------|
| investorLessor | | Numeric | N | Investor - Lessor |

2.18.2.21 AviationServicesFacilities

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-----|---------|-----------|--------------------------|
| ownerOccupier | | Numeric | N | Owner Occupier |
| investorLessor | | Numeric | N | Investor - Lessor |

2.18.2.22 ChildCareOfFitnessCenter

Buildings used for the purposes of providing childcare services or a fitness centre to employees (section 843B).

This sub-element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|----------------|-----|---------|-----------|--------------------------|
| ownerOccupier | | Numeric | N | Owner Occupier |
| investorLessor | | Numeric | N | Investor - Lessor |

2.18.3 OtherIncentiveScheme

This element is **optional**. It contains the following attributes:

| Name | Ref | Type | Req (Y/N) | Description / Validation |
|---------------------|--------|---------|-----------|--|
| nameIncentiveScheme | 17.26a | Alpha | N | Name of Incentive Scheme and Section in TCA 1997 |
| amtReliefClaimed | 17.26b | Numeric | N | Amount of Relief Claimed |

2.19 SelfAssessmentCt

CT1 returns must provide a completed Self Assessment of their CT Liability. This is done by returning the *SelfAssessmentCt* element.

Additional validation rule being applied to the fields on the SelfAssessmentCt element:

A validation rule is being added to ensure that the returns uploaded have 'Column A' figures (attributes marked as **Revenue Calculation**** in the section below) that match the figures calculated for these fields.

A core principle of Full Self Assessment is that filers see the Revenue calculated figures for their return and either agree or disagree with these figures. This validation rule is being added to ensure that all filers see the Revenue calculated figures before completing their self assessment figures into 'Column B' (fields marked as **Self-Assessment **** in the section below).

Here are the options available to retrieve 'Column A' figures from ROS:

- 1) If your software creates an XML file to be uploaded via the 'Upload Form(s) Completed Off-line' function on ROS, before uploading the file you should:
 - a. Open the file using the ROS Offline application
 - b. Navigate to the 'CT Self Assessment' panel. Column A figures will be populated.
 - c. In order to save the Column A figures into your return, you must save your return on ROS Offline. In order to do this you must rectify any validation errors that are displayed. In order to save the return, select **File -> Save** on the top left hand corner of the application.
 - d. You can then then open your return using your software product or submit it to Revenue via ROS.
- 2) Retrieve Column A figures from the ROS web-service using the **CT1/Calculate** operation. The ROS webservice performs two steps when it receives a return, firstly it validates the return, if a return passes validation it calculates the liability for that return and populates Column A. Therefore, in order to retrieve Column A figures from the web-service, a valid self-assessed return must be submitted. Here are the steps that must be followed before Column A figures will be returned:
 - a. Leave the Column A figures blank.
 - b. Fill in Column B figures (zero values will suffice).
 - c. Disagree with the figures in Column A (@agreeWithFigures="false")
 - d. Tick the 'I declare the above to be my Self Assessment to Corporation Tax..' field (@declareSelfAssessment="true")

See [Appendix 6 – CT Self Assessment](#) for a sample response that the webservice will return when all other validation rules are passed but the Column A figures are incorrect.

This element has the following attributes:

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|-------------------------|---------|---------|----------------|---|
| cceProfitChargeTax | 18.2RC | Numeric | N | Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Revenue Calculation**) This figure is populated with the 'Total Income' value displayed on the Calculate screen on ROS (SummaryCalculation/@totalIncome) |
| cceTaxCharge | 18.3RC | Numeric | N | Corporation Tax - Amount of tax chargeable for this period. (Revenue Calculation**) This figure is populated with the result of the following calculation; (Taxable Income after Deductions Total + Total Surcharges + Payable under deduction of Tax – Amounts Allowed Total) – Total Reliefs) (SummaryCalculation/@total + SummaryCalculation/@totalSurcharges + SummaryCalculation/@totalTax) - SummaryCalculation/@totalCredits) |
| cceTaxPayableBeforePswt | 18.4aRC | Numeric | N | Corporation Tax - Amount of tax payable/overpaid for this period before Interim |

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|-----------------------|---------|---------|----------------|--|
| | | | | <p>Refunds of PSWT. (Revenue Calculation**)</p> <p>This figure is populated by getting the 'Total Payable' (SummaryCalculation/@totalAmountPayable) or 'Total Repayable' (SummaryCalculation/@imposeZeroSurcharge) figure from the Calculate screen.</p> <p>If the @imposeZeroSurcharge figure is populated the figure is converted into a negative amount.</p> |
| ccePswtInterimRefunds | 18.4bRC | Numeric | N | <p>Corporation Tax - PSWT Interim Refunds. (Revenue Calculation**)</p> <p>This figure is populated by the Credits Refunded (@repaidcredits) field.</p> |
| cceTaxPayable | 18.4cRC | Numeric | N | <p>Corporation Tax - Amount of tax payable (overpaid) for this period. (Revenue Calculation**)</p> <p>This figure is populated by firstly getting the 'Total Payable' (SummaryCalculation/@totalAmountPayable) or 'Total Repayable' (SummaryCalculation/@imposeZeroSurcharge) figure from the Calculate screen.</p> <p>If the @imposeZeroSurcharge figure is populated the figure is converted into a negative amount.</p> <p>Then the PSWT Interim Refunds (@ccePswtInterimRefunds) figure is added to this figure.</p> |
| cceAmtSurchargedue | 18.5aRC | Numeric | N | <p>Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Revenue Calculation**)</p> |
| cceAmtLptSurchargeDue | 18.5bRC | Numeric | N | <p>Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Revenue Calculation**)</p> <p>This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.</p> |
| cceAmtTaxPaidDirect | 18.6RC | Numeric | N | <p>Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Revenue Calculation**)</p> <p>This figure is populated with the amount at @amttaxpaiddirect.</p> |
| cceBalanceTaxPayable | 18.7RC | Numeric | N | <p>Corporation Tax - Balance of Tax Payable for this period. (Revenue Calculation**)</p> <p>This figure is calculated as follows: @cceTaxPayable + @cceAmtSurchargedue + @ cceAmtLptSurchargeDue - @cceAmtTaxPaidDirect</p> |

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|--------------------------|---------|---------------|----------------|--|
| | | | | If the result of this calculation results in a zero or positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this amount. Otherwise the @cceBalanceTaxOverpaid |
| cceBalanceTaxOverpaid | 18.8RC | Numeric | N | Corporation Tax - Balance of Tax (Overpaid) for this period. (Revenue Calculation**) The population of this attribute is outlined in the @cceBalanceTaxPayable section above. |
| selfProfitChargeTax | 18.2SA | Numeric | N | Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Self-Assessment) |
| selfTaxCharge | 18.3SA | Numeric | N | Corporation Tax - Amount of tax chargeable for this period. (Self-Assessment) |
| selfTaxPayableBeforePswt | 18.4aSA | Numeric | N | Corporation Tax - Amount of tax payable/overpaid for this period before Interim Refunds of PSWT. (Self-Assessment) |
| selfPswtInterimRefunds | 18.4bSA | Numeric | N | Corporation Tax - PSWT Interim Refunds. (Self-Assessment) |
| selfTaxPayable | 18.4cSA | Numeric | N | Corporation Tax - Amount of tax payable (overpaid) for this period. (Self-Assessment) This figure must be equal to @selfTaxPayableBeforePswt + @selfPswtInterimRefunds |
| selfAmtSurchargeDue | 18.5aSA | Numeric | N | Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Self-Assessment) |
| selfAmtLptSurchargeDue | 18.5bSA | Numeric | N | Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Self-Assessment) |
| selfAmtTaxPaidDirect | 18.6SA | Numeric | N | Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Self-Assessment) |
| selfBalanceTaxPayable | 18.7SA | Numeric | N | Corporation Tax - Balance of Tax Payable for this period. (Self-Assessment) If the result of the following calculation is positive, this field must be equal to: selfTaxPayable + @selfAmtSurchargeDue+ @selfAmtLptSurchargeDue- @selfAmtTaxPaidDirect |
| selfBalanceTaxOverpaid | 18.8SA | Numeric | N | Corporation Tax - Balance of Tax (Overpaid) for this period. (Self-Assessment) If the result of the following calculation is negative, this field must be equal to: selfTaxPayable + @selfAmtSurchargeDue+ @selfAmtLptSurchargeDue- @selfAmtTaxPaidDirect |
| agreeWithFigures | 18 | true or false | N | Confirm agreement with Revenue calculation for the following fields: |

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|-------------------------|-------|---------------|----------------|---|
| | | | | <ul style="list-style-type: none"> cceProfitChargeTax cceTaxCharge cceTaxPayableBeforePswt <p>If this field is set to true, the corresponding Self-Assessment (Column B) figures for the above fields must match the Revenue Calculation (Column A) figures for these fields.</p> |
| declareSelfAssessment | 18ii | true or false | N | Indicator for declaration of Self Assessment to Corporation Tax for the current year of assessment. |
| section1085Confirmation | 18iii | true or false | N | Indicator for restrictions imposed by Section 1085 TCA 1997 having been taken into account for in case of return being filed late with a claim in respect of Losses, Charges or Group Relief. |
| reasonForDisagreeing | 18iv | Alpha | N | Reason agreeWithFigures being false |
| repaidCredits | 18v | Numeric | N | <p>This is the amount of credits refunded to the customer during this period.</p> <p>This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period.</p> |
| amtTaxPaidDirect | 18vi | Numeric | N | <p>This is the amount of tax paid to Revenue by the customer during this period.</p> <p>This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period.</p> <p>When provided this figure is also moved into the @cceAmtTaxPaidDirect attribute.</p> |

** denotes figures in the indicated fields are calculated by Revenue

2.20 SelfAssessmentCgtIt

This element has the following attributes:

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|-------------------------|---------|---------|----------------|---|
| cceTaxChargeCgt | 18.10RC | Numeric | N | <p>Capital Gains Tax - Amount of tax chargeable for this period. (Revenue Calculation**)</p> <p>This figure is populated based on figures supplied in the CapitalGainsDevelopmentLand element.</p> |
| cceTaxPayableCgt | 18.11RC | Numeric | N | <p>Capital Gains Tax - Amount of tax payable (overpaid) for this period. (Revenue Calculation**)</p> <p>This figure is equal to @cceTaxChargeCgt</p> |
| cceBalanceTaxPayableCgt | 18.14RC | Numeric | N | <p>Capital Gains Tax - Balance of Tax Payable for this period. (Revenue Calculation**)</p> <p>This figure is equal to @cceTaxPayableCgt</p> <p>If the result of this calculation results in a zero or in a positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this</p> |

| Name | Ref | Type | Required (Y/N) | Description / Validation |
|---------------------------|----------|---------------|----------------|--|
| | | | | amount. Otherwise the @cceBalanceTaxOverpaidCgt |
| cceBalanceTaxOverpaidCgt | 18.15RC | Numeric | N | Capital Gains Tax - Balance of Tax (Overpaid) for this period. (Revenue Calculation**) The population of this attribute is outlined in the @cceTaxPayableCgt section above. |
| selfProfitChargeTaxCgt | 18.9SA | Numeric | N | Capital Gains Tax - Amount of profits or gains chargeable to tax for this period |
| selfTaxChargeCgt | 18.10SA | Numeric | N | Capital Gains Tax - Amount of tax chargeable for this period |
| selfTaxPayableCgt | 18.11SA | Numeric | N | Capital Gains Tax - Amount of tax payable for this period |
| selfAmtSurchargeDueCgt | 18.12aSA | Numeric | N | Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return |
| selfAmtLptSurchargeDueCgt | 18.12bSA | Numeric | N | Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements |
| selfAmtTaxPaidDirectCgt | 18.13SA | Numeric | N | Capital Gains Tax - Amount of tax paid directly to the Collector General for this period |
| selfBalanceTaxPayableCgt | 18.14SA | Numeric | N | Capital Gains Tax - Balance of Tax Payable for this period |
| selfBalanceTaxOverpaidCgt | 18.15SA | Numeric | N | Capital Gains Tax - Balance of Tax (Overpaid) for this period |
| agreeWithFiguresCgt | 18.A | true or false | N | Confirm agreement with Revenue calculation for the following fields: <ul style="list-style-type: none"> cceTaxChargeCgt cceTaxPayableCgt |
| declareSelfAssessmentCgt | 18.B | true or false | N | Indicator for declaration of Self Assessment to Capital Gains Tax for the current year of assessment. |

** denotes figures in the indicated fields are calculated by Revenue

2.21 Prepopulation

The Prepopulation element has no attributes. It consists of the following optional sub-elements:

Prepopulated, RCTDetails

Note:

The Prepopulation element will be present when a new pre-populated FormCT1 return is downloaded.

If the Prepopulation element is present when a FormCT1 is submitted, it will have no effect and will be ignored.

A Pre-populated Form CT1 contains the following value in the “product” attribute: ROS-PREPOP-CT1. This should be overwritten with the software/company name as returns containing this value will not be accepted. This is also included in the Form CT1 element description above.

2.21.1 Prepopulated

The Prepopulated element has no attributes. It consists of one or more of the following sub-elements:

PrepopulatedPanel

Note:

Form-CT1-V25

The Prepopulated element will be present when a pre-populated new FormCT1 return is downloaded.

It will contain a PrepopulatedPanel child element for every panel in the FormCT1, where each PrepopulatedPanel element indicates if the associated panel contains pre-populated data from the previous return.

If the Prepopulated element is present when a FormCT1 is being submitted, it will have no effect and will be ignored.

2.21.1.1 PrepopulatedPanel

This element has the following attributes:

| Name | Type | Required (Y/N) | Description / Validation |
|-----------|-------|----------------|---|
| panelname | Alpha | Y | The name of the panel |
| populated | Alpha | Y | Whether this panel contains prepopulated data from the previous return. |

2.21.2 RCTDetails

This element has the following attributes:

| Name | Type | Required (Y/N) | Description / Validation |
|----------------------|---------|----------------|---|
| grossPayment | Alpha | N | The sum of all payments you received for the relevant accounting period |
| refunded | Alpha | N | The amount of RCT credit withheld on these payments that has been refunded |
| offsetOtherPeriodTax | Numeric | N | The amount of RCT credit that has been offset against a different tax or against a different corporation tax period. |
| offsetPrelimTax | Numeric | N | The amount of RCT credit withheld that has been offset against this year |
| balanceUnallocated | Numeric | N | The amount of RCT credit unallocated |
| periodStart | Alpha | N | The start date of twelve month period to which you make your accounts, based on information contained in previous year's return |
| periodEnd | Alpha | N | The end date of twelve month period to which you make your accounts, based on information contained in previous year's return |

3 VALIDATION

Notes:

* SelfAssessmentCt element: CT1 returns must provide a completed Self Assessment of their CT Liability. This is done by returning the *SelfAssessmentCt* element.

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------|-------|----------|----------------------|----------------------|---|
| FormCT1 | | FormCT1 | FormCT1 | FormCT1 | FormCT1 |
| currency | | Y | | | E for Euro |
| formversion | | Y | | | Must be equal to "18" for this version of the file format. Will change with each new edition of the form. |
| language | | Y | | | "E" or "G", required. E for English, G for Irish. |
| product | | N | | 20 chars | Up to 20 characters |
| CompanyDetails element | | | | | |
| tradeThroughBranchOrAgency | 1.5 | N | | | true or false, default is false |
| accountPeriodStartDate | 0.01a | Y | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be earlier than 02/01/2018 Cannot be later than 30/12/2019 Cannot be a date after the date on which the return is being filed Cannot be after or equal to accountPeriodEndDate |
| accountPeriodEndDate | 0.01b | Y | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2019 Cannot be later than 31/12/2019 Cannot be more than 12 months after accountPeriodStartDate Cannot be a date after the date on which the return is being filed Cannot be before accountPeriodStartDate |
| numOfAssociatedCompanies | 1.7 | N | 0 | 50 | Must contain a whole number |
| hasNonResidentCompanies | 1.9 | N | | | This is a required field for all returns. The value here must be true or false. If the value here is true then there must be an entry in the <i>NonResidentCompany</i> element |
| additionalComments | 1.9i | N | | | true or false If true, value must be entered in additionalCommentsDetails |
| additionalCommentsDetails | 1.9ii | N | 0 Chars | 500 Chars | Cannot contain an invalid character Cannot contain all spaces If contains a value, additionalComments must be true |
| countryOfResidenceDetails | 1.5b | N | -1 | 254 | See Appendix 4 for details |
| numberOfTransactionSec817hb | 22.1 | N | 0 | 12 Chars | Must contain a number |
| containsValuesInExcess | | N | | | True or false, default false |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|-------|----------|----------------------|----------------------|---|
| dtMigration | | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2019 Cannot be later than 31/12/2019 |
| relevantMigratedTerritory | | N | 0 Chars | 500 Chars | Cannot contain an invalid character Cannot contain all spaces |
| amtTax | | N | 0 | 999,999,999,999 | Must contain a number |
| ExpressionOfDoubt element | | | | | |
| declareExpressionOfDoubt | 0.1 | N | | | true or false, default false If true, value must be entered in details, basis, taxAmount, documentList & guidelines |
| Details | 0.1a | N | 0 Chars | 1000 Chars | Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true |
| Basis | 0.1b | N | 0 Chars | 1000 Chars | Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true |
| taxAmount | 0.1c | N | 0 | 999,999,999,999 | Must contain a whole number If contains a value, declareExpressionOfDoubt must be true |
| documentList | 0.1d | N | 0 Chars | 1000 Chars | Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true |
| Guidelines | 0.1e | N | 0 Chars | 1000 Chars | Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true |
| PurchaseOfOwnShares element | | | | | |
| quotedShares | 1.10a | N | 0 | 999,999,999,999 | Must contain a number |
| quotedSharesNotDistributed | 1.10b | N | 0 | 999,999,999,999 | Must contain a number |
| unquotedShares | 1.11a | N | 0 | 999,999,999,999 | Must contain a number |
| unquotedSharesNotDistributed | 1.11b | N | 0 | 999,999,999,999 | Must contain a number |
| AmendPriorAccounting Period element | | | | | |
| endDate | 1.16a | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed Required if value entered in amountOfLoanRepaid |
| amountOfLoanRepaid | 1.16b | N | 0 | 999,999,999,999 | Must contain a whole number Required if value entered in endDate |
| amountOfRefundDue | 1.16c | N | 0 | 999,999,999,999 | Must contain a whole number Required if value entered in endDate |
| CompanyNameAndPpsn element | | | | | |
| taxRefNumber | 0.1ci | Y | | 10 chars | Must be a valid tax reference number. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------------|-------|----------|----------------------|----------------------|--|
| name | 0.1di | Y | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| ReturnContactDetails element | | | | | |
| agentTain | 0.4a | N | | 6 Chars | Must be a valid TAIN reference number. |
| clientRefNo | 0.4b | N | 0 Chars | 30 Chars | Cannot contain an invalid character Cannot contain all spaces |
| contactName | 0.4c | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| contactTelNo | 0.4d | N | 0 Chars | 30 Chars | Cannot contain an invalid character Cannot contain all spaces |
| AmendSelfAssessment element | | | | | |
| amendSelfAssessment | 0.5 | N | | | This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns. |
| amendmentDetail | 0.5a | N | 0 Chars | 1000 Chars | This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns. |
| amendmentReason1 | 0.5b | N | 0 Chars | 1000 Chars | This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns. |
| amendmentReason2 | 0.5c | N | 0 Chars | 1000 Chars | This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns. |
| amendmentReason3 | 0.5d | N | 0 Chars | 1000 Chars | This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns. |
| element | | | | | |
| address | 1.3 | N | 0 Chars | 140 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain a valid eircode |
| percentageShare | 1.3a | N | 0 | 100.00 | Must contain a number |
| percentageLoanStock | 1.3b | N | 0 | 100.00 | Must contain a number |
| BenOwnerNamePpsn element | | | | | |
| name | 1.3c | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.3d | N | | 10 Chars | Must be a valid PPSN Number |
| Participant element | | | | | |
| address | 1.4 | N | 0 Chars | 140 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain a valid eircode |
| ParticipantNamePpsn Element | | | | | |
| name | 1.4a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.4b | N | | 10 Chars | Must be a valid PPSN Number. |
| ForeignCompany element | | | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------|----------|----------|----------------------|----------------------|---|
| incorporatedCountryName | 1.6 | | | | <p>There must be value here if an entry exists in any of the following ForeignCompanyDetails:</p> <ul style="list-style-type: none"> legalOwnerAddress legalOwnerForeignTaxRefNo percentageShare percentageLoanStock <p>BenefOwnerNameAndPpsn element</p> <ul style="list-style-type: none"> name addressBenefOwn taxRefNumber foreignBenefOwnerTaxRefNo percentShareBenefOwn percentLoanStockBenefOwn <p>LegalOwnerNameAndPpsn element::</p> <ul style="list-style-type: none"> name taxRefNumber |
| ForeignCompanyDetails element | | | | | |
| legalOwnerForeignTaxRefNo | 1.6a | N | | 20 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces</p> |
| legalOwnerAddress | 1.6b | N | 0 Chars | 140 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces. Mandatory if ForeignCompany/ForeignCompanyDetails/@legalOwnerForeignTaxRefNo is populated.</p> |
| eirCodeLegalOwn | | N | 0 Chars | 8 Chars | Must contain a valid eircode |
| percentageShare | 1.6c | N | 0 | 100.00 | |
| percentageLoanStock | 1.6d | N | 0 | 100.00 | |
| foreignBenefOwnerTaxRefNo | 1.6e | N | | 20 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces</p> |
| addressBenefOwn | 1.6f | N | 0 Chars | 140 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces. Mandatory if ForeignCompany/ForeignCompanyDetails/@legalOwnerForeignTaxRefNo is populated.</p> |
| eirCodeBenefOwn | | N | 0 Chars | 8 Chars | Must contain a valid eircode |
| percentShareBenefOwn | 1.6g | N | 0 | 100.00 | |
| percentLoanStockBenefOwn | 1.6h | N | 0 | 100.00 | |
| LegalOwnerNameAndPpsn element | | | | | |
| name | 1.6(i) | N | 0 Chars | 40 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces</p> |
| taxRefNumber | 1.6(ii) | N | | 10 Chars | Must be a valid PPSN Number. Either one of the taxRefNumber or the legalOwnerForeignTaxRefNo must be populated. |
| BenefOwnerNameAndPpsn element | | | | | |
| name | 1.6(iii) | N | 0 Chars | 40 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces</p> |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-----------|----------|----------------------|----------------------|--|
| taxRefNumber | 1.6(iiii) | N | | 10 Chars | Must be a valid PPSN Number. Either one of the taxRefNumber or the legalOwnerForeignTaxRefNo must be populated. |
| GroupForIrishTaxPurposes element | | | | | |
| parentCountryOfResidence | 1.12 | N | 0 Chars | 25 Chars | Cannot contain an invalid character Cannot contain all spaces |
| Subsidiary element | | | | | |
| countryofResidence | 1.13 | N | 0 Chats | 25 Chars | Cannot contain an invalid character Cannot contain all spaces |
| SubsidiaryNameAndPpsn element | | | | | |
| name | 1.13a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.13b | N | | 9 Chars | Must be a valid tax reference number. |
| SurrenderOfLosses element | | | | | |
| amountSurrendered | 1.14 | N | 0 | 999,999,999,999 | Must contain a number |
| natureOfRelief | 1.14a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| qualifyingAssets | | N | | | True or false, default is false |
| SurrendorOfLossesName Ppsn element | | | | | |
| name | 1.14b | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.14c | N | | 9 Chars | Must be a valid tax reference number |
| ClaimToLosses element | | | | | |
| natureOfRelief | 1.15 | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| amountClaimed | 1.15a | N | 0 | 999,999,999,999 | Must contain a number |
| qualifyingAssets | | N | | | True or false, default is false |
| ClaimToLossesNameAnd Ppsn element | | | | | |
| name | 1.15b | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces. This four fields from the ClaimToLosses element and GroupForIrishTaxPurposes/ParentNameAndPpsn/@name, GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber and CompanyDetailsCompanyDetails/GroupForIrishTaxPurposes/@parentCountryOfResidence must be populated if any of the next fields are populated: TradeProfits/@groupRelief, TradingResults/TradeProfits/@amtGrpReliefExcessCapAllow, TradeProfits/@amtGrpReliefTradeCharges, QualifyingShippingActivity/@groupRelief, |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-----------------------------------|-------|----------|----------------------|----------------------|--|
| | | | | | TradingResults/QualifyingShippingActivity /@amtClaimInRespTradeCharges |
| taxRefNumber | 1.15c | N | | 9 Chars | Must be a valid Tax Reference number |
| ParentNameAndPpsn element | | | | | |
| name | 1.12a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.12b | N | | 9 Chars | Must be a valid tax reference number. |
| AssociatedCompany element | | | | | |
| AssociatedCompanyNamePpsn element | | | | | |
| name | 1.8 | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.8a | N | | 9 Chars | Must be a valid tax reference number |
| Shareholder element | | | | | |
| percentageShare | 1.8b | N | 0 | 100.00 | |
| ShareholderNamePpsn element | | | | | |
| name | 1.8c | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| percentageShare | 1.8d | N | | 10 Chars | Must be a valid PPSN Number |
| NonResidentCompany element | | | | | |
| name | 1.9 | N | 0 Chars | 40 Chars | Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in irishCroNumber or in countryOfResidence. There must be an entry in this field if there is an entry in hasNonResidentCompanies. |
| irishCroNumber | 1.9a | N | 0 Chars | 40 Chars | Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in name or in countryOfResidence. There must be an entry in this field if there is an entry in hasNonResidentCompanies. |
| countryOfResidence | 1.9b | N | 0 Chars | 40 Chars | Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in name or in irishCroNumber. There must be an entry in this field if there is an entry in hasNonResidentCompanies. |
| DirectorEmolument element | | | | | |
| acPeriodStartDate | 1.37 | N | 10 Chars | 10 Chars | Must be in date format "dd/mm/yyyy". Cannot be a date after the date on which the return is being filed |
| acPeriodEndDate | 1.37a | N | 10 Chars | 10 Chars | Must be in date format "dd/mm/yyyy". Cannot be more than 12 months after acperiodstartdate |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|-------|----------|----------------------|----------------------|--|
| | | | | | Cannot be a date after the date on which the return is being filed |
| name | 1.38 | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.39 | N | | 10 Chars | Must be a valid PPSN Number. |
| salary | 1.40 | N | 0 | 999,999,999,999 | |
| expenses | 1.41 | N | 0 | 999,999,999,999 | |
| amountsPaid | 1.42 | N | 0 | 999,999,999,999 | |
| assetsTransferredToDirector | 1.43 | N | 0 | 999,999,999,999 | |
| assetsProvidedForDirector | 1.44 | N | 0 | 999,999,999,999 | |
| valueOfOtherBenefits | 1.45 | N | 0 | 999,999,999,999 | |
| DirectorEmolCompanyNamePpsn element | | | | | |
| name | 1.45a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.45b | N | | 9 Chars | Must be a valid tax reference number |
| DirectorAccount element | | | | | |
| openingBalanceDr | 1.23 | N | 0 | 999,999,999,999 | |
| openingBalanceCr | 1.24 | N | 0 | 999,999,999,999 | |
| debits | 1.25 | N | 0 | 999,999,999,999 | |
| credits | 1.26 | N | 0 | 999,999,999,999 | |
| closingBalanceDr | 1.27 | N | 0 | 999,999,999,999 | |
| closingBalanceCr | 1.28 | N | 0 | 999,999,999,999 | |
| ExemptionFromTax | | | | | |
| Disposals | | | | | |
| amountOfDisposal | | N | 0 | 999,999,999,999 | If value entered here, availOfExemptionOfTax must be true. If entry made here, no entry permitted in amountOfGain |
| availOfExemptionOfTax | | N | | | true or false, default is false Must be true if values entered in: -dateOfdisposal -amountOfGain OR amountOfDisposal |
| dateOfdisposal | | N | 0 Chars | 10 Chars | Must be in date format "dd/mm/yyyy". If value entered here, availOfExemptionOfTax must be true |
| amountOfGain | | N | 0 | 999,999,999,999 | If value entered here, availOfExemptionOfTax must be true. If entry made here, no entry permitted in Disposal/ amountOfDisposal |
| QualifyingCompanies | | | | | |
| qualifyingcompany | 1.50 | Y | | | true or false, default null |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|------|----------|----------------------|----------------------|---|
| specifiedpropertybusiness | 1.52 | N | | | true or false, default false required if yes at @assetSpecifiedMortgages |
| clotransaction | 1.53 | N | | | true or false, default false entry allowed only if @specifiedpropertybusiness is false |
| cmbsrmbstransaction | 1.54 | N | | | true or false, default false entry allowed only if @specifiedpropertybusiness is false |
| loanoriginationbusiness | 1.55 | N | | | true or false, default false entry allowed only if @specifiedpropertybusiness is false |
| subparticipationtransaction | 1.56 | N | | | true or false, default false entry allowed only if @specifiedpropertybusiness is false |
| valuespecmortgages | 1.57 | N | 0 | 999,999,999,999 | entry allowed only if @specifiedpropertybusiness is true |
| taxableprofit | 1.58 | N | 0 | 999,999,999,999 | |
| sectiondil | 1.59 | N | 0 | 999,999,999,999 | |
| sectiondill | 1.50 | N | 0 | 999,999,999,999 | |
| sectiondilll | 1.51 | N | 0 | 999,999,999,999 | |
| sectiondii | 1.53 | N | 0 | 999,999,999,999 | |
| sectiondiii | 1.54 | N | 0 | 999,999,999,999 | |
| amountofinterest | 1.55 | N | 0 | 999,999,999,999 | |
| assetSpecifiedMortgages | | N | | | true or false, default null required if @qualifyingcompany is true |
| assetlrefUnit | | N | | | true or false, default null |
| assetStateLand | | N | | | true or false, default null |
| DirectorAccountNamePpsn element | | | | | |
| name | 1.21 | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 1.22 | N | | 10 Chars | Must be a valid PPSN Number |
| TransactionsWithNonJurisdiction element | | | | | |
| transactionWithNonCooperative | | N | | | True or false, default false |
| byPayingRoyalty | | N | | | True or false, default false |
| byClaimingDeduction | | N | | | True or false, default false |
| byPayingDividend | | N | | | True or false, default false |
| qualifyingInvestment element | | | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-----|----------|----------------------|----------------------|---|
| qualifyngInvestmentOnPeriod | | N | | | True or false, default false |
| Investment element | | | | | |
| dtQualifyingInvestment | | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". |
| amountQualifyingInvestment | | N | 0 | 999,999,999,999 | Must contain a number. |
| numberOfSharesIssued | | N | 0 | 999,999,999,999 | Must contain a number. |
| controlledForeignCompany element | | | | | |
| isCompanyChargeableUnder35b | | N | | | True or false, default false |
| doesSection385RAApply | | N | | | True or false, default false |
| lowProfitMarginExemption | | N | | | True or false, default false |
| lowAccountingProfitExemption | | N | | | True or false, default false |
| section385R5aI | | N | | | True or false, default false |
| section385R5aII | | N | | | True or false, default false |
| cfc element | | | | | |
| foreignCompanyName | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| foreignTaxNumber | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| relevantTerritoryCfc | | N | 0 chars | | Cannot contain an invalid character. Cannot contain all spaces. |
| accountingPeriodCfcBegin | | N | 10 chars | 10 chars | Must be in date format "DD/MM/YYYY". |
| accountingPeriodCfcEnd | | N | 10 chars | 10 chars | Must be in date format "DD/MM/YYYY". |
| natureOfBusiness | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| detailOfCfc | | N | 0 chars | | Cannot contain an invalid character. Cannot contain all spaces. |
| exemptionApplly | | N | | | True or false, default false |
| section385R5b | | N | | | True or false, default false |
| effectiveTaxRateExemption | | N | | | True or false, default false |
| exemptPeriodGrantedInPreviousAccounting | | N | | | True or false, default false |
| subsequentPeriodConditionNotMet | | N | | | True or false, default false |
| amountOfChargeArising25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountOfChargeArising125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| creditableTax25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| creditableTax125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| jurisdictionsWhereCreditArise25 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| jurisdictionsWhereCreditArise125 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------------|-----|----------|----------------------|----------------------|--|
| natureOfCredit25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| natureOfCredit125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountOfCredit25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountOfCredit125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| netCharge25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| netCharge125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RamountOfChargeArising25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RamountOfChargeArising125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RcreditableTax25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RcreditableTax125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RjurisdictionsWhereCreditArose25 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| s835RjurisdictionsWhereCreditArose125 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| s835RnatureOfCredit25 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| s835RnatureOfCredit125 | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| s835RamountOfCredit25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RamountOfCredit125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RnetCharge25 | | N | 0 | 999,999,999,999 | Must contain a number. |
| s835RnetCharge125 | | N | 0 | 999,999,999,999 | Must contain a number. |
| controllingCompanyName | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| controllingCompanyTaxNumber | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| connectedCompanyName | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| connectedCompanyTaxNumber | | N | 0 chars | 40 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| transferPricing element | | | | | |
| smeExemptionUnder835a | | N | | | True or false, default is false |
| localFileRequired | | N | | | True or false, default is false |
| masterFileRequired | | N | | | True or false, default is false |
| stockBorrow element | | | | | |
| stockSellerInCourseOfTrade | | N | | | True or false, default is false |
| stockSellerOtherwiseCourseOfTrade | | N | | | True or false, default is false |
| stockBuyerInCourseOfTrade | | N | | | True or false, default is false |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------------------|-------|----------|----------------------|----------------------|--|
| stockBuyerOtherwiseCourseOfTrade | | N | | | True or false, default is false |
| mandatoryDisclosure element | | | | | |
| transactionsUnderSec817hb | | | | | |
| numberOfTransactionSec817hb | | N | 0 chars | 25 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| crossBorderArrangement | | | | | |
| referenceNumber | | N | 0 chars | 25 chars | Cannot contain an invalid character. Cannot contain all spaces. |
| TradingResults element | | | | | |
| electUnderSection4522 | 2.29a | N | | | true or false, default is false |
| electUnderSection4523a | 2.29b | N | | | true or false, default is false |
| electUnderSection80a | 2.28 | N | | | true or false, default is false |
| deductionMadeSports | 2.30 | N | 0 | 999,999,999,999 | |
| deductionMadeCharities | 2.31 | N | 0 | 999,999,999,999 | |
| deductionMadeOtherBodies | 2.32 | N | 0 | 999,999,999,999 | Must contain a number. |
| TonnageTax element | | | | | |
| indicatePartyToElection | 2.24a | N | | | true or false, default is false |
| dateFrom | 2.33 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| dateTo | 2.33a | N | 10 Chars | 10 Chars | |
| metLimit | 2.25 | N | | | true or false, default is false |
| metGroupLimit | 2.25a | N | | | true or false, default is false |
| nameOfGroupRepresentative | 2.25b | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| groupDateFrom | 2.25f | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| groupDateTo | 2.25g | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| profitsTonnageTax, | 2.27 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry *. Must equal sum of all tonnage tax profits in Ship elements. |
| groupArrangement | 2.25e | N | | | Can only contain one of the following values: "e", "y", "n", or "na" (Empty, Yes, No, Not Applicable) |
| SingleCompany | | | | | |
| name | 2.24b | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 2.24c | N | | 9 Chars | Must be a valid tax reference number |
| GroupofCompanies | | | | | |
| name | 2.25b | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------|----------|----------|----------------------|----------------------|--|
| taxRefNumber | 2.25c | N | | 9 Chars | Must be a valid tax reference number |
| Ship element | | | | | |
| name | 2.26a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| imoNumber | 2.26b | N | 0 | 9,999,999 | |
| typeOfInterest | 2.26c | N | 0 Chars | 1 Char | Valid Values are 'e' 'o' 'c' 'g' ("Empty", "Owned of bareboat chartered in", "Chartered in other than on bareboat terms", "Chartered from another member of the same tonnage tax group") |
| netTonnage | 2.26d | N | 0 | 999,999,999,999 | |
| daysOperated | 2.26e | N | 0 | 99,999 | |
| tonnageProfits | 2.27f | N | 0 | 999,999,999,999 | |
| ProfitResourceRentTax element | | | | | |
| totalPrdtDue | 2.14d | N | 0 | 999,999,999,999 | Must contain a whole number. If an entry exists in this field each PrdtDetails occurrence must have entries in the following fields: <ul style="list-style-type: none"> • aggrCumulativeExpenditure • aggrCumulativeProfits • amountOfExpenditure • amountOfExpenditurePrevious • amountOfProfits • amountOfProfitsPrevious • amountPayable • licenceNumber |
| PrdtDetails element | | | | | |
| licenceNumber | 2.14 | N | 0 Chars | 30 Chars | This is a required field when a value is entered in ProfitResourceRentTax/@totalPrdtDue |
| dateAuthorisationGranted | | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. Must be completed if entry in licenceNumber |
| aggrCumulativeExpenditure | 2.14ai | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrdtDue |
| amountOfExpenditure | 2.14aaii | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrdtDue |
| amountOfExpenditurePrevious | 2.14aiii | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrdtDue |
| aggrCumulativeProfits | 2.14b | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrdtDue |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-----------------------------|---------|----------|----------------------|----------------------|---|
| amountOfProfits | 2.14bi | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrDtDue |
| amountOfProfitsPrevious | 2.14bii | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrDtDue |
| amountPayable | 2.14c | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrDtDue |
| TradeProfits element | | | | | |
| profitsBeforeCapAllowances | 2.1a | N | 0 | 999,999,999,999 | |
| balancingCharges | 2.2 | N | 0 | 999,999,999,999 | |
| capAllPropWithIncentives | 2.3 | N | | | true or false, default is false If true, value must be entered in property based incentives element |
| machineryAndPlant | 2.4a | N | 0 | 999,999,999,999 | Cannot have a value if both TradeProfits/@profitsBeforeCapAllow and balancingCharges are empty If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or balancingCharges |
| energyEfficient | 2.4b | N | 0 | 999,999,999,999 | Must contain a number If value entered here, value cannot be greater than the value at machineryAndPlant (where a loss occurs show 0.00) |
| industrialBuildings | 2.5 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges If value entered here, either livingCityNo or livingCityYes must be true |
| other | 2.6a | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges |
| expendPatentRights | 2.6bi | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges |
| capAllowPatentRights | 2.6bii | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges |
| expendKnowHow | 2.6biii | N | 0 | 999,999,999,999 | Must contain a number |
| expendKnowHowAllowance | 2.6biv | N | 0 | 999,999,999,999 | Must contain a number |
| tradingLossesBroughtForward | 2.7 | N | 0 | 999,999,999,999 | Must contain a number. If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------|-------|----------|----------------------|----------------------|---|
| amountOfLossesUtilised | 2.7b | N | 0 | 999,999,999,999 | Must contain a whole number. If a value is entered at this field, then a value must be entered tradingLossesBroughtFwd If a value is entered at tradingLossesBroughtFwd, then a value must be entered in this field. |
| balTradeLossAvailCarryFwd | 2.8 | N | 0 | 999,999,999,999 | Must contain a number. If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If there is a value at tradingLossesBroughtFwd then there must be a value at balTradeLossAvailCarryFwd and this value must be less than or equal to tradingLossesBroughtFwd |
| lossOffsetTradingIncome | 2.7c | N | 0 | 999,999,999,999 | Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| lossClaimUnderCarryBack | 1.17 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| charges | 2.9 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| groupRelief | 2.10a | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at groupRelief. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|----------------------------|-------|----------|----------------------|----------------------|--|
| | | | | | end of the accounting period of the Return. |
| amtGrpReliefExcessCapAllow | 2.10b | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at groupRelief. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| amtGrpReliefTradeCharges | 2.10c | N | 0 | 999,999,999,999 | If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at groupRelief. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| livingCityYes | | N | | | True or false Cannot be true if livingCityNo is also true If this is true then the Living City subpanel must be filled out |
| livingCityNo | | N | | | True or false Cannot be true if livingCityYes is also true If this is true then the Living City subpanel cannot be filled out |
| | | | | | |
| | | | | | |
| | | | | | |
| ibaAddress | | N | 0 Chars | 140 Chars | Cannot contain an invalid character Cannot contain all spaces. Must be completed if value entered for aggAmountExpenditure. Cannot be completed if the period start date is on or before 13/10/2015 |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-----|----------|----------------------|----------------------|--|
| ibaEirCode | | N | 0 Chars | 8 Chars | Must enter valid EirCode. Cannot be completed if the period start date is on or before 13/10/2015 |
| aggAmountExpenditure | | N | 0 | 999,999,999,999 | Must be completed if value entered for ibaAddress. Cannot be completed if the period start date is on or before 13/10/2015 |
| childcareFitnessCentreEquipment | | N | | 999,999,999,999 | Must contain a number |
| gasVehiclesRefuellingEquipment | | N | | 999,999,999,999 | Must contain a number |
| indBuildAllowForChildOrFitness | | N | | 999,999,999,999 | Must contain a number |
| IntangibleAssets | | | | | |
| companyElectionSec291A4 | | N | | | |
| capAllowClaimedAccounts | | N | | | |
| capAllowClaimedFixed | | N | | | |
| interestClaimedTradeDed | | N | | | |
| interestClaimedAsCharge | | N | | | |
| jntSection615ElectTrans | | N | | | |
| jntSection615ElectAcq | | N | | | |
| jntSection617ElectTrans | | N | | | |
| jntSection617ElectAcq | | N | | | |
| intangAssetCapAllowanceAmount | | N | | | Must contain a whole number Value should be the total sum of: capAllowClaimedAccountsBefore + capAllowClaimedAccountsAfter + capAllowClaimedFixedBefore + capAllowClaimedFixedAfter |
| capAllowClaimedAccountsBefore | | N | | | Must contain a whole number |
| capAllowClaimedAccountsAfter | | N | | | Must contain a whole number |
| capAllowClaimedAccountsNotUsed | | N | | | Must contain a whole number |
| capAllowClaimedAccountsNotUsedOnOrAfter | | N | | | Must contain a whole number The value entered here should be equal or less than the value in field "capAllowClaimedAccountsNotUsed" |
| capAllowClaimedFixedBefore | | N | | | Must contain a whole number |
| capAllowClaimedFixedAfter | | N | | | Must contain a whole number |
| capAllowClaimedFixedNotUsed | | N | | | Must contain a whole number |
| capAllowClaimedFixedNotUsedOnOrAfter | | N | | | Must contain a whole number The value entered here should be equal or less than the value in field "capAllowClaimedFixedNotUsed" |
| JntSection615NamePpsn | | | | | |
| Name | | N | | | |
| taxRefNumber | | N | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|-----|----------|----------------------|----------------------|---|
| JntSection617NamePpsn | | | | | |
| Name | | N | | | |
| taxRefNumber | | N | | | |
| LivingCity element | | | | | |
| amountOfClaim | | N | 0 | 999,999,999,999 | Must contain a whole number. Must complete if any of: addressQualPremises IciEirCode aggQualExpendDetails serviceDescription Has been completed |
| addressQualPremises | | N | 0 Chars | 140 Chars | Must contain valid characters Must complete if any of: amountOfClaim IciEirCode aggQualExpendDetails serviceDescription Has been completed |
| IciEirCode | | N | 0 Chars | 8 Chars | Must contain a valid Eircode. Must complete if any of: amountOfClaim addressQualPremises aggQualExpendDetails serviceDescription Has been completed |
| aggQualExpendDetails | | N | 0 Chars | 40 Chars | Must contain valid characters Must complete if any of: amountOfClaim addressQualPremises IciEirCode serviceDescription Has been completed |
| serviceDescription | | N | 0 | 99 | Must complete if any of: amountOfClaim addressQualPremises IciEirCode aggQualExpendDetails Has been completed |
| | | | | | |
| | | | | | |
| LivingCityInitTradeProfile element | | | | | |
| amountOfClaim | | N | 0 | 999,999,999,999 | Must contain a whole number. Must complete if any of: addressQualPremises IciEirCode aggQualExpendDetails serviceDescription Has been completed |
| RelevantTradeWithinSection291a element | | | | | |
| profitsCapitalExpenditure Before | | N | 0 | 999,999,999,999 | Must contain a number. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|------|----------|----------------------|----------------------|-------------------------------|
| profitsCapitalExpenditureAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| balanceCapitalExpenditureBefore | | N | 0 | 999,999,999,999 | Must contain a number. |
| balanceCapitalExpenditureAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesBefore | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesClaimedNotUsed | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesNotUsedAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| companyisMakingElectionUnderTca | | N | | | True or false |
| amountCapitalAllowancesUndetTcaBefore | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesUndetTcaAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesUndetTcaNotUsed | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountCapitalAllowancesUndetTcaNotUsedAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountInterestClaimedBefore | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountInterestClaimedAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountInterestClaimedForCarryBefore | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountInterestClaimedForCarryAfter | | N | 0 | 999,999,999,999 | Must contain a number. |
| amountInterestClaimedUnderTca | | N | 0 | 999,999,999,999 | Must contain a number. |
| jointElectionUnderTca615 | | N | | | True or false |
| transferringOrAcquiringUnder615 | | N | 0 | 12 | Must contain valid characters |
| companyTaxNumberUnder615 | | N | 0 | 12 | Must contain valid characters |
| companyNameUnder615 | | N | 0 | 12 | Must contain valid characters |
| jointElectionUnderTca617 | | N | | | True or false |
| transferringOrAcquiringUnder617 | | N | 0 | 12 | Must contain valid characters |
| companyTaxNumberUnder617 | | N | 0 | 12 | Must contain valid characters |
| companyNameUnder617 | | N | 0 | 12 | Must contain valid characters |
| ExceptedTradeProfits element | | | | | |
| profitsExceptedTrade | 2.11 | N | 0 | 999,999,999 | Must contain a number |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-----------|----------|----------------------|----------------------|--|
| | | | | 9,999 | |
| tradingLossesFwd | 2.12a | N | 0 | 999,999,999,999 | Must contain a number |
| amountOfLossesUtilised | 2.12c | N | 0 | 999,999,999,999 | Must contain a whole number. If a value is entered at this field, then a value must be entered tradingLossesFwd If a value is entered at tradingLossesFwd, then a value must be entered in this field. |
| balTradLossAvailCarryFwd | 2.13 | N | 0 | 999,999,999,999 | If there is a value at tradingLossesFwd then there must be a value at balTradLossAvailCarryFwd and this value must be less than or equal to tradingLossesFwd. |
| tradingLossesFwds | 2.12b | N | 0 | 999,999,999,999 | Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| doProfitsRelateToRelevantTrade | | N | | | True or false |
| IntangibleAssets element | | | | | |
| companyElectionSec291A4 | 2.4dii | N | | | true or false, default is false |
| capAllowClaimedAccounts | 2.4diii | N | 0 | 999,999,999,999 | Must contain a number |
| capAllowClaimedFixed | 2.4div | N | 0 | 999,999,999,999 | Must contain a number |
| interestClaimedTradeDed | 2.4dv | N | 0 | 999,999,999,999 | Must contain a number |
| interestClaimedAsCharge | 2.4vi | N | 0 | 999,999,999,999 | Must contain a number |
| jntSection615ElectTrans | 2.4viiia | N | | | true or false, default is false |
| jntSection615ElectAcq | 2.4viib | N | | | true or false, default is false |
| jntSection617ElectTrans | 2.4viiia | N | | | true or false, default is false |
| jntSection617ElectAcq | 2.4viib | N | | | true or false, default is false |
| JntSection615NamePps element | | | | | |
| name | 2.4viill | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 2.4viillb | N | | 9 chars | Must be a valid tax reference number. |
| JntSection617NamePps element | | | | | |
| name | 2.4viill | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxRefNumber | 2.4viillb | N | | 9 chars | Must be a valid tax reference number. |
| | | | | | |
| QualifyingShippingActivity element | | | | | |
| profits | 2.15 | N | 0 | 999,999,999,999 | Must contain a number |
| balancingCharges | 2.16 | N | 0 | 999,999,999,999 | Must contain a number |
| capitalAllowances | 2.17 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at profits or balancingCharges |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|----------------------------|-------|----------|----------------------|----------------------|--|
| machineryAndPlant | 2.18a | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges |
| energyEfficient | 2.18b | N | 0 | 999,999,999,999 | If value entered here it cannot be greater than the value at machineryandplantshipping |
| industrialBuildings | 2.19 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or shipping |
| other | 2.20 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges |
| lossesBroughtForward | 2.21a | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges |
| amountLossesAvailCarryFwd | 2.21c | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If there is a value at lossesBroughtForward then there must be a value at amountLossesAvailCarryFwd and this value must be less than or equal to lossesbroughtforwardshipping |
| charges | 2.22 | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| groupRelief | 2.23a | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, QualifyingShippingActivity/@amtClaimInRespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| amtClaimInRespExcessCapAll | 2.23b | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If a value is entered at QualifyingShippingActivity/@groupRelief |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------------|-------|----------|----------------------|----------------------|--|
| | | | | | then there must be a value at QualifyingShippingActivity/@amtClaimInRespExcessCapAll and amtClaimInRespTradeCharges and the sum of QualifyingShippingActivity/@amtClaimInRespExcessCapAll and amtClaimInRespTradeCharges must be less than or equal to the value at QualifyingShippingActivity/@groupRelief. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, QualifyingShippingActivity/@amtClaimInRespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| amtClaimInRespTradeCharges | 2.21c | N | 0 | 999,999,999,999 | If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If a value is entered at QualifyingShippingActivity/@groupRelief then there must be a value at QualifyingShippingActivity/@amtClaimInRespExcessCapAll and amtClaimInRespTradeCharges and the sum of QualifyingShippingActivity/@amtClaimInRespExcessCapAll and amtClaimInRespTradeCharges must be less than or equal to the value at QualifyingShippingActivity/@groupRelief. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, amtClaimInRespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| amountLossesUtilised | 2.21b | N | 0 | 999,999,999,999 | Must contain a whole number. If a value is entered at this field, then a value must be entered lossesBroughtForward If a value is entered at lossesBroughtForward, then a value must be entered in this field. |
| PetroleumProductionTax element | | | | | |
| totalPptDue | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| PptDetails | | | | | |
| licenceNumber | | N | 0 Chars | 30 Chars | This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|---|----------|----------------------|----------------------|--|
| dateAuthorisationAwarded | | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Must be completed if licenceNumber completed. Must be after 19/06/2014. |
| aggrCumulativeCosts | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfCostsApplicable | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfCostsApplicablePrevious | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| aggrCumulativeGrossRevenue | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfRevenueApplicable | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfRevenueApplicablePrevious | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfTransportationExpenditure | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfEligibleExpenditure | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfNetIncome | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| amtOfPetroleumTaxPayable | | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrtrDue |
| QualifyingAssetsProfits element | Attributes in the QualifyingAssetsProfits element can only be present if the period start date is on or after 01/01/2017 | | | | |
| profitsBeforeCapAllowances | | N | 0 | 999,999,999,999 | Must contain valid whole number. If this field and balancingCharges are blank, then the following fields must also be blank: machineryAndPlant industrialBuildings other tradingLossesBroughtFwd balTradeLossAvailCarryFwd lossOffsetTradingIncome charges |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------|-----|----------|----------------------|----------------------|--|
| | | | | | groupRelief amtGrpReliefExcessCapAllow amtGrpReliefTradeCharges |
| balancingCharges | | N | 0 | 999,999,999,999 | Must contain valid whole number. If this field and profitsBeforeCapAllownces are blank, then the following fields must also be blank: machineryAndPlant industrialBuildings other tradingLossesBroughtFwd balTradeLossAvailCarryFwd lossOffsetTradingIncome charges groupRelief amtGrpReliefExcessCapAllow amtGrpReliefTradeCharges |
| capAllPropWithIncentives | | N | | | true or false This deduction can only be applied to periods commencing on or after 13/10/2015 |
| machineryAndPlant | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty |
| energyEfficient | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| industrialBuildings | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty |
| other | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty |
| expendPatentRights | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| capAllowPatentRights | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| expendKnowHow | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| expendKnowHowAllowance | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| tradingLossesBroughtFwd | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces @balancingCharges @amountOfLossesUtilised @balTradeLossAvailCarryFwd empty Must be completed if @amountOfLossesUtilised and @balTradeLossAvailCarryFwd completed |
| amountOfLossesUtilised | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @ tradingLossesBroughtFwd is empty |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|----------------------------|-----|----------|----------------------|----------------------|--|
| | | | | | Must be completed if @ tradingLossesBroughtFwd is completed |
| balTradeLossAvailCarryFwd | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces @tradingLossesBroughtFwd and @balancingCharges are empty Must be completed if @ tradingLossesBroughtFwd is completed |
| lossOffsetTradingIncome | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty |
| charges | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty |
| groupRelief | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @amtGrpReliefExcessCapAllow @amtGrpReliefTradeCharges |
| amtGrpReliefExcessCapAllow | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @groupRelief @amtGrpReliefTradeCharges |
| amtGrpReliefTradeCharges | | N | 0 | 999,999,999,999 | Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @groupRelief and @amtGrpReliefExcessCapAllow |
| livingCityYes | | N | | | True or false Cannot be true if livingCityNo is also true If this is true then the Living City subpanel must be filled out |
| livingCityNo | | N | | | True or false Cannot be true if livingCityYes is also true If this is true then the Living City subpanel cannot be filled out |
| ibaAviationYes | | N | | | true or false, default is false. Only one can be selected |
| ibaAviationNo | | N | | | true or false, default is false. Only one can be selected |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------|-----|----------|----------------------|----------------------|---|
| ibaAviationClaimAccRate | | N | | 999,999,999,999 | Must contain valid whole number. Required if aviationYes is true |
| ibaAddress | | N | 0 Chars | 140 Chars | Must contain valid characters. Cannot contain all spaces. Mutually dependant with @aggAmountExpenditure Cannot be completed if the period start date is on or before 13/10/2015 |
| ibaEirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode Cannot be completed if the period start date is on or before 13/10/2015 |
| aggAmountExpenditure | | N | 0 | 999,999,999,999 | Must contain valid whole number. Mutually dependant with @ibaAddress Cannot be completed if the period start date is on or before 13/10/2015 Mutually dependant with @ibaAddress |
| carryBackOfLosses | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| reliefClaimedSec769I | | N | 0 | 999,999,999,999 | KDB loss cannot be claimed if there is KDB relief claimed also. KDB claimed cannot be greater than Profits from Qualifying Assets (@profitsBeforeCapAllownces + @balancingCharges) less relevant Capital Allowances (@machineryAndPlant + @machineryAndPlant + @other) |
| QualExpIPAsset | | N | 0 | 999,999,999,999 | Must contain valid whole number. Required if entry in @reliefClaimedSec769I |
| OverallExpIPAsset | | N | 0 | 999,999,999,999 | Must contain valid whole number. Required if entry in @reliefClaimedSec769I |
| OverallIncomeIPAsset | | N | 0 | 999,999,999,999 | Must contain valid whole number. Required if entry in @reliefClaimedSec769I |
| priorYearProtectiveClaim | | N | 0 | 999,999,999,999 | |
| currentYearProtectiveClaim | | N | 0 | 999,999,999,999 | |
| totalProtectiveClaim | | N | 0 | 999,999,999,999 | If value entered in this field, must must be entered in at least one of: @priorYearProtectiveClaim @currentYearProtectiveClaim |
| ComputerProgramsNumpriorClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ComputerProgramsPriorYears |
| ComputerProgramsPriorYears | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ComputerProgramsNumpriorClaims |
| ComputerProgramsNumNewClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------|-----|----------|----------------------|----------------------|--|
| | | | | | ComputerProgramsNewClaims |
| ComputerProgramsNewClaims | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ ComputerProgramsNumNewClaims |
| QualifyingPatentsNumPriorClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ QualifyingPatentsPriorYears |
| QualifyingPatentsPriorYears | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ QualifyingPatentsNumPriorClaims |
| QualifyingPatentsNumNewClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ QualifyingPatentsNewClaims |
| QualifyingPatentsNewClaims | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ QualifyingPatentsPriorYears |
| Section769RNumPriorClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ Section769RClaimsPriorYears |
| Section769RClaimsPriorYears | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ Section769RNumPriorClaims |
| Section769RNumNewClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ Section769RClaimsNewClaims |
| Section769RClaimsNewClaims | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ Section769RNumNewClaims |
| FamilyOfAssetsNumPriorClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsPriorYears |
| FamilyOfAssetsPriorYears | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsNumPriorClaims |
| FamilyOfAssetsNumNewClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsNewClaims |
| FamilyOfAssetsNewClaims | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsPriorYears |
| OtherAssetsNumPriorClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ OtherAssetsPriorYears |
| OtherAssetsPriorYears | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ OtherAssetsNumPriorClaims |
| OtherAssetsNumNewClaims | | N | 0 | 99,999 | Must contain valid whole number. Mutually dependant with @ OtherAssetsNewClaims |
| OtherAssetsNewClaims | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @OtherAssetsNumNewClaims |
| numQualifyingAsset | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @ |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------|-----|----------|----------------------|----------------------|--|
| | | | | | qualifyingAsset |
| qualifyingAsset | | N | 0 | 999,999,999 | Must contain valid whole number. Mutually dependant with @numQualifyingAsset |
| IntangibleAssets | | | | | |
| companyElectionSec291A4 | | N | | | True or False, default is false |
| capAllowClaimedAccounts | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| capAllowClaimedFixed | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| interestClaimedTradeDed | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| interestClaimedAsCharge | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| jntSection615ElectTrans | | N | | | True or False, default is false Cannot be selected if @jntSection615ElectAcq if selected |
| jntSection615ElectAcq | | N | | | True or False, default is false Cannot be selected if @jntSection615ElectTrans if selected |
| jntSection617ElectTrans | | N | | | True or False, default is false Cannot be selected if @jntSection617ElectAcq if selected |
| jntSection617ElectAcq | | N | | | True or False, default is false Cannot be selected if @jntSection617ElectTrans if selected |
| JntSection615NamePpsn | | | | | |
| Name | | N | 0 Chars | 35 Chars | Must contain valid characters. Cannot contain all spaces. |
| taxRefNumber | | N | 0 Chars | 10 Chars | Must be valid reference number. |
| JntSection617NamePpsn | | | | | |
| Name | | N | 0 Chars | 35 Chars | Must contain valid characters. Cannot contain all spaces. |
| taxRefNumber | | N | 0 Chars | 10 Chars | Must be valid reference number. |
| LivingCity element | | | | | |
| amountOfClaim | | N | 0 | 999,999,999,999 | Must contain a whole number. Must complete if any of: addressQualPremises lciEirCode aggQualExpendDetails serviceDescription have been completed |
| addressQualPremises | | N | 0 Chars | 140 Chars | Must contain valid characters Must complete if any of: amountOfClaim lciEirCode aggQualExpendDetails serviceDescription have been completed |
| lciEirCode | | N | 0 Chars | 8 Chars | Must contain a valid Eircode. Must complete if any of: amountOfClaim |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------|-------|----------|----------------------|----------------------|---|
| | | | | | addressQualPremises aggQualExpendDetails serviceDescription have been completed |
| aggQualExpendDetails | | N | 0 Chars | 40 Chars | Must contain valid characters Must complete if any of: amountOfClaim addressQualPremises IciEirCode serviceDescription have been completed |
| serviceDescription | | N | 0 | 99 | Must complete if any of: amountOfClaim addressQualPremises IciEirCode aggQualExpendDetails have been completed |
| ExtractsAccounts element | | | | | |
| from | 2.33 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| to | 2.33a | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| endingDate | 2.34 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. |
| s76afield | | N | | | true or false, default is false. |
| Income | | | | | |
| sales | 2.35 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. This value cannot be greater than €8,800,000 if @notMandatedExclusion is true. |
| receipts | 2.36 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. |
| otherIncome | 2.37 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. |
| TradingAccltem | | | | | |
| purchases | 2.38 | N | 0 | 999,999,999,999 | |
| grossTradingProfit | 2.39 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. |
| Expenses | | | | | |
| salaries | 2.40 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. |
| directorsRemuneration | 2.41 | N | 0 | 999,999,999,999 | |
| subContractors | 2.42 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated. |
| professionalFees | 2.43 | N | 0 | 999,999,999,999 | |
| subsistence | 2.44 | N | 0 | 999,999,999,999 | |
| repairsRenewals | 2.45 | N | 0 | 999,999,999,999 | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------|-------|----------|----------------------|----------------------|--|
| | | | | 9,999 | |
| interestPayables | 2.46 | N | 0 | 999,999,999,999 | |
| depreciation | 2.47 | N | 0 | 999,999,999,999 | |
| otherExpenses | 2.49 | N | 0 | 999,999,999,999 | |
| ProvForBadDebts | | | | | |
| positiveAmount | 2.48a | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/Expenses/ProvForBadDebts/@negativeAmount is populated. |
| negativeAmount | 2.48b | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/Expenses/ProvForBadDebts/@positiveAmount is populated. |
| BalanceSheet | | | | | |
| stockWIPFinishedGoods | 2.51 | N | 0 | 999,999,999,999 | |
| debtors | 2.52 | N | 0 | 999,999,999,999 | |
| cashBank | 2.53 | N | 0 | 999,999,999,999 | |
| bankLoanOD | 2.54 | N | 0 | 999,999,999,999 | |
| creditorsAndAccruals | 2.55 | N | 0 | 999,999,999,999 | |
| clientAccountBalance | 2.56 | N | 0 | 999,999,999,999 | |
| clientAccountBalanceCR | 2.57 | N | 0 | 999,999,999,999 | |
| taxCreditors | 2.58 | N | 0 | 999,999,999,999 | |
| DirectorsCurrentAC | | | | | |
| positiveAmount | 2.50a | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/BalanceSheet/DirectorsCurrentAC/@negativeAmount is populated. |
| negativeAmount | 2.50b | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/BalanceSheet/DirectorsCurrentAC/@positiveAmount is populated. |
| ShareholdersFunds | | | | | |
| positiveAmount | 2.59a | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated other than ShareholdersFunds/@negativeAmount. Cannot have a value if ShareholdersFunds/@negativeAmount is populated. This value cannot be greater than €4,400,000 if @notMandatedExclusion is true. |
| negativeAmount | 2.59b | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated other than ShareholdersFunds/@positiveAmount. Cannot have a value if ShareholdersFunds/@positiveAmount is populated. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------|------|----------|----------------------|----------------------|--|
| AdjustedNetProfit element | | | | | |
| OrdActivitiesBeforeTax | | | | | |
| positiveAmount | 2.60 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated other than AdjustedNetProfit/OrdActivitiesBeforeTax/@negativeAmount. Cannot have a value if AdjustedNetProfit/OrdActivitiesBeforeTax/@negativeAmount is populated. |
| negativeAmount | 2.61 | N | 0 | 999,999,999,999 | This is required if any field in extracts from accounts panel is populated other than AdjustedNetProfit/OrdActivitiesBeforeTax/@positiveAmount. Cannot have a value if AdjustedNetProfit/OrdActivitiesBeforeTax/@positiveAmount is populated. |
| AdjustmentsMadeToProfit element | | | | | |
| subscriptions | 2.62 | N | 0 | 999,999,999,999 | |
| entertainment | 2.63 | N | 0 | 999,999,999,999 | |
| disallowableLegalExpenses | 2.64 | N | 0 | 999,999,999,999 | |
| section130Interest | 2.65 | N | 0 | 999,999,999,999 | |
| lightHeatPhone | 2.66 | N | 0 | 999,999,999,999 | |
| SaleOfAssets | | | | | |
| positiveAmount | 2.67 | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/AdjustmentsMadeToProfit/SaleOfAssets/@negativeAmount is populated |
| negativeAmount | 2.68 | N | 0 | 999,999,999,999 | Cannot have a value if ExtractsAccounts/AdjustmentsMadeToProfit/SaleOfAssets/@positiveAmount is populated |
| NotesToTheAccounts element | | | | | |
| indicateEmphasisOfMatter | 2.69 | N | | | true or false, default false |
| indicateAuditQualifiedOpinion | 2.70 | N | | | true or false, default false |
| indicateAuditDisclaimer | 2.71 | N | | | true or false, default false |
| indicateAdverseOpinion | 2.72 | N | | | true or false, default false |
| indicateChangeInAssets | 2.73 | N | | | true or false, default false |
| indicateChangeInStock | 2.74 | N | | | true or false, default false |
| indicateChangeInDevelopment | 2.75 | N | | | true or false, default false |
| indicateChangeInOther | 2.76 | N | | | true or false, default false |
| indicatePriorYearAdjust | 2.77 | N | | | true or false, default false |
| indicateChangeInNature | 2.78 | N | | | true or false, default false |
| indicateExceptionalItem | 2.79 | N | | | true or false, default false |
| additionalInfo | 2.80 | N | 0 Chars | 500 Chars | Cannot contain an invalid character |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------|-------|----------|----------------------|----------------------|--|
| | | | | | Cannot contain all spaces |
| XbrlOptions element | | | | | |
| submitVialxbrlr | 21.1 | N | | | true or false, default false If the Company has selected Option 1 or 2 of the iXBRL options, a <i>XbrlCompanyCategory</i> option must be selected. Only one category may be selected) |
| largeCaseDivision | 21.2 | N | | | true or false, default false If the Company has selected Option 1 or 2 of the iXBRL options, a <i>XbrlCompanyCategory</i> option must be selected. Only one category may be selected |
| notMandatedExclusion | 21.3 | N | | | true or false, default false If this option is selected then ShareholdersFunds/@positiveAmount cannot be greater than €4,400,000 and Income/@sales cannot be greater than €8,800,000. |
| inactiveCompLargeCase Div | 21.4 | N | | | true or false, default false |
| companyInLiquidation | 21.5 | N | | | true or false, default false |
| XbrlCompanyCategory element | | | | | |
| statementsSubjectToAudit | 21.2 | N | | | true or false, default false. Only one Company Category Option can be selected |
| statementsNotSubjectTo Audit | 21.3 | N | | | true or false, default false. Only one Company Category Option can be selected |
| statementsOtherThanCompAct | 21.4 | N | | | true or false, default false. Only one Company Category Option can be selected |
| statementsNotRequired | 21.5 | N | | | true or false, default false. Only one Company Category Option can be selected |
| statementsOtherJurisdiction | 21.1 | N | | | true or false, default false. Only one Company Category Option can be selected |
| notTaxResident | 21.2 | N | | | true or false, default false. Only one Company Category Option can be selected |
| groupHoldingCompany | 21.3a | N | | | true or false, default false. Only one Company Category Option can be selected |
| accountingStandards element | | | | | |
| accountingFramework | | N | 0 | 99 | Must contain valid whole number |
| otherFramework | | N | 0 chars | 20 chars | Cannot contain an invalid character Cannot contain all spaces. |
| RentallIncome element | | | | | |
| indicateCompliance | 3.1 | N | | | true or false, default is false |
| rentallIncomeValueResidential | 3.2 | N | 0 | 999,999,999,999 | Must contain valid whole number. Can only have a value here if there is an entry in numProperties |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------------|------|----------|----------------------|----------------------|---|
| numPropertiesresidential | 3.2a | N | 0 | 999,999,999,999 | Must contain valid whole number. Can only have a value here if there is an entry in rentalIncomeValue |
| rentalIncomeValueCommercial | 3.2b | N | | 999,999,999,999 | Must contain valid whole number. Can only have a value here if there is an entry in numPropertiesCommercial |
| numPropertiesCommercial | 3.2c | N | | 999,999,999,999 | Must contain valid whole number. Can only have a value here if there is an entry in rentalIncomeValueCommercial |
| residentialrepairs | 3.2d | N | | 999,999,999,999 | Must contain valid whole number. |
| residentialinterest | 3.2e | N | | 999,999,999,999 | Must contain valid whole number. |
| commercialrepairs | 3.2f | N | | 999,999,999,999 | Must contain valid whole number. |
| commercialinterest | 3.2g | N | | 999,999,999,999 | Must contain valid whole number. |
| totalresidentialrent | 3.2h | N | - 999,999,999,999 | 999,999,999,999 | Must contain valid whole number. |
| totalcommercialrent | 3.2i | N | - 999,999,999,999 | 999,999,999,999 | Must contain valid whole number. |
| totalrent | 3.2j | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| aviationYes | 3.2k | N | | | true or false, default is false. Only one can be selected |
| aviationNo | 3.2l | N | | | true or false, default is false. Only one can be selected |
| aviationClaimAccRate | 3.2m | N | | 999,999,999,999 | Must contain valid whole number. Required if aviationYes is true |
| balancingCharges | 3.3 | N | 0 | 999,999,999,999 | |
| lossesCarriedForward | 3.4a | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * There must be an entry in this field if there is an entry in amountOfLossesUtilised or in balLossesAvailCarriedForw |
| balLossesAvailCarriedForward | 3.4c | N | 0 | 999,999,999,999 | If a value is entered at this field, a value must be entered in lossesCarriedForward If there is an entry in lossesCarriedForward, there must be an entry in this field. |
| includesPropIncentives | 3.5 | N | | | true or false, default is false If true, value must be entered in property based incentives element |
| capAllowAgainstRentalInc | 3.6 | N | 0 | 999,999,999,999 | |
| otherCapitalAllowances | 3.7 | N | 0 | 999,999,999,999 | |
| livingCityYes | | N | | | True or false Cannot be true if livingCityNo is also true |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------|------|----------|----------------------|----------------------|---|
| | | | | | If this is true then the Living City subpanel must be filled out |
| livingCityNo | | N | | | True or false Cannot be true if livingCityYes is also true If this is true then the Living City subpanel cannot be filled out |
| aviationAddress | | N | 0 Chars | 140 Chars | Cannot contain an invalid character Cannot contain all spaces. Cannot be completed if the period start date is on or before 13/10/2015 Required if aviationYes is true Required if entry at aviation AggExpend |
| aviationEirCode | | N | 0 Chars | 8 Chars | Must enter valid EirCode. Cannot be completed if the period start date is on or before 13/10/2015 |
| aviationAggExpend | | N | 0 | 999,999,999,999 | Must contain valid whole number. Cannot be completed if the period start date is on or before 13/10/2015 Required if aviationYes is true Required if entry at aviationAddress |
| totalCapitalAllowances | 3.8 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry *. Must be equal to the sum of capAllowAgainstRentalInc and otherCapitalAllowances. |
| excessRentCapAllowances | 3.9 | N | 0 | 999,999,999,999 | Cannot have a value greater than zero if there is no entry in the GroupForIrishTaxPurposes/ParentNameAndPpsn/@name attribute of CompanyDetails. Must be equal the Lesser of: (capAllowAgainstRentalInc + otherCapitalAllowances) - (rentalIncomeValue + balancingCharges – lossesCarriedForward) OR OtherCapitalAllowances (Note: Where the amount at (capAllowAgainstRentalInc + otherCapitalAllowances) MINUS (rentalIncomeValue + balancingCharges – lossesCarriedForward) is a negative value then the amount should be 0) Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| grpReliefExcessCapAllow | 3.10 | N | 0 | 999,999,999,999 | If a value is entered at this field the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------------|------|----------|----------------------|----------------------|---|
| totalExcessCapAllowances | 3.11 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * totalExcessCapitalAllowances = excessRentalCapitalAllowances + groupReliefOnExcessCapitalAllowances Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return. |
| amountOfLossesUtilised | 3.4b | N | 0 | 999,999,999,999 | Must contain a whole number. If a value is entered at this field, a value must be entered in lossesCarriedForward and in balLossesAvailCarriedForw If there is an entry in lossesCarriedForward, there must be an entry in this field. |
| preletExpenditure | | N | | 999,999,999 | Must contain valid whole number. The amount in this field should be added to both "Repairs" and "Allowable interest" and deducted from "Gross Rental Income", to arrive at the figure to be entered in "Total Residential Rent less Expenses". |
| LivingCityInitTradeProfilement | | | | | |
| claim372AAC | | N | 0 | 999,999,999,999 | Must contain a whole number. |
| claim372AAD | | N | 0 | 999,999,999,999 | Must contain a whole number. |
| addrqualifying | | N | | 140 Chars | Must contain valid characters Must complete entry@ claim372AAC |
| eircodequalifying | | N | | 8 | Must contain a valid Eircode. |
| addrspecial | | N | | 140 Chars | Must complete entry@ claim372AAD |
| eircodespecial | | N | | 8 | Must contain a valid Eircode. |
| qualifyingexpenditure | | N | | 1000 Chars | Required if entry@ claim372AAC |
| eligibleexpenditure | | N | | 1000 Chars | Required if entry@ claim372AAD |
| qualpremisesdescription | | N | | 40 Chars | Required if entry@ claim372AAC |
| identificationnumber | | N | | 20 Chars | No validation, free field |
| referencenumber | | N | | 20 Chars | No validation, free field |
| IrishInvestmentIncome element | | | | | |
| OtherIrishIncome element | | | | | |
| patentRoyaltyIncome | 4.3a | N | 0 | 999,999,999,999 | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------------|---------|----------|----------------------|----------------------|---|
| otherIncomeRecWithTax | 4.3b | N | 0 | 999,999,999,999 | |
| otherIncomeRecWithoutTax | 4.4a | N | 0 | 999,999,999,999 | |
| InvestmentUndertaking element | | | | | |
| gainTaxableLowRate | 4.4bi | N | 0 | 999,999,999,999 | Must contain a number Must be populated if any of the following fields are populated: name, line1, line2, line3 |
| AddressDetails element | | | | | |
| name | 4.4bii | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: line1, line2, line3 gainTaxableLowRate |
| line1 | 4.4biia | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: name, line2, line3 gainTaxableLowRate |
| line2 | 4.4biib | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 4.4biic | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| Clawback element | | | | | |
| amountTaxableSec766 | 4.5a | N | 0 | 999,999,999,999 | Must contain a whole number |
| amountTaxableSec766a | 4.5b | N | 0 | 999,999,999,999 | Must contain a whole number |
| amountTaxableSec766b | 4.5c | N | 0 | 999,999,999,999 | Must contain a whole number There cannot be an entry in this field if the accounting period starts before 01/01/2015. |
| totalFilmClawback | 4.6 | N | 0 | 999,999,999,999 | Must contain a whole number. This value must be equal to the sum of the clawback amount for each film. This field can only be completed ROS amend mode only. |
| FilmClawback element | | | | | |
| filmCertRef | 4.6ai | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if the following field is populated: <ul style="list-style-type: none"> unauthAmountChargeable This field can only be completed ROS amend mode only. |
| unauthAmountChargeable | 4.6aai | N | 0 | 64,000,000 | Must contain a whole number Must be populated if the following field is populated: <ul style="list-style-type: none"> filmCertRef This field can only be completed ROS amend mode only. |
| InterestArisingInState | | | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------------|------|----------|----------------------|---------------------------|--|
| grossIntRecWithTax | 4.1 | N | 0 | 999,999,999,999 | |
| grossIntRecWithoutTax | 4.2 | N | 0 | 999,999,999,999 | |
| DistributionsResidentCompany | | | | | |
| otherDistributionsReceived | 4.7b | N | 0 | 999,999,999,999 | |
| reitDistributionsReceived | 4.7a | N | 0 | 999,999,999,999 | Must contain a whole number |
| HybridMismatchselement | | | | | |
| isAdjustmentsRequired | | N | | | True or false, default is false |
| doubleDeductionUnderSec835ADa | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| doubleDeductionUnderSec835ADb | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| permeantDeductionUnderSec835AGa | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| permeantDeductionUnderSec835AGb | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| finInstrumentDeductionUnderSec835AJa | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| finInstrumentDeductionAmount | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| finInstrumentDeductionDetails | | N | 0 chars | 20 chars | Cannot contain an invalid character Cannot contain all spaces |
| finInstrumentDeductionPayeeCharge | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| hybridMismatchDeductionSec835AL | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| hybridMismatchDeductionSec835AMa | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| hybridMismatchDeductionAmount | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| hybridMismatchDeductionDetails | | N | 0 chars | 20 chars | Cannot contain an invalid character Cannot contain all spaces |
| hybridMismatchDeductionPayeeCharge | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| withholdingMismatchOutcome | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| residencyMismatchOutcome | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |
| importedMismatchOutcome | | N | 0 | 9,999,999,999,999,999,999 | Must contain a whole number |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------------|------|----------|----------------------|-----------------------|---|
| | | | | 9 | |
| structuredMismatchOutcome | | N | 0 | 9,999,999,999,999,999 | Must contain a whole number |
| amountCarriedForward | | N | 0 | 9,999,999,999,999,999 | Must contain a whole number |
| leasingProfits element | | | | | |
| profitsFromNonTradingLeasing | | N | 0 | 9,999,999,999,999,999 | Must contain a whole number |
| ForeignIncome element | | | | | |
| forDivIncomeBeforeTax | 5.1 | N | 0 | 999,999,999,999 | |
| otherForDivIncomeBeforeTax | 5.2 | N | 0 | 999,999,999,999 | |
| otherForIncomeBeforeTax | 5.3 | N | 0 | 999,999,999,999 | |
| ForeignDepositAccount element | | | | | |
| dateAccountOpened | 5.5 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. Must be populated if any of the following fields are populated: line1, line2, line3, amountDepositedOnOpening, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3. |
| amountDepositedOnOpening | 5.6 | N | 0 | 999,999,999,999 | Must be populated if any of the following fields are populated: line1, line2, line3, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3.. |
| DepositHolderDetails element | | | | | |
| name | 5.4a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: line1, line2, line3, dateAccountOpened, amountDepositedOnOpening, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3. |
| line1 | 5.4b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.4c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.4d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------------|-------|----------|----------------------|----------------------|---|
| IntermediaryDetails element | | | | | |
| name | 5.7a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line1 | 5.7b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.7c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.7d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| ForeignLifePolicy element | | | | | |
| paymentTaxable | 5.8 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and gainTaxable is empty: PolicyCommencerDetails/@name, PolicyCommencerDetails/@line1, PolicyCommencerDetails/@line2, PolicyCommencerDetails/@line3, termsOfPolicy, annualPremiumsPayable, PolicyAcquirerDetails/@name, PolicyAcquirerDetails/@line1, PolicyAcquirerDetails/@line2, PolicyAcquirerDetails/@line3 |
| gainTaxable | 5.9 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and paymentTaxable is empty: PolicyCommencerDetails/@name, PolicyCommencerDetails/@line1, PolicyCommencerDetails/@line2, PolicyCommencerDetails/@line3, termsOfPolicy, annualPremiumsPayable, PolicyAcquirerDetails/@name, PolicyAcquirerDetails/@line1, PolicyAcquirerDetails/@line2, PolicyAcquirerDetails/@line3 |
| termsOfPolicy | 5.11 | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| annualPremiumsPayable | 5.12 | N | 0 | 999,999,999,999 | Must contain a whole number |
| PolicyCommencerDetails element | | | | | |
| name | 5.10a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line1 | 5.10b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.10c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.10d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-------------------------------|-------|----------|----------------------|----------------------|--|
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| PolicyAcquirerDetails element | | | | | |
| name | 5.13a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line1 | 5.13b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.13c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.13d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| OffshoreFund element | | | | | |
| incomeTaxable | 5.14 | N | 0 | 999,999,999,999 | Either this field or gainTaxable/gainTaxableLowRate must be populated if any of the following fields are populated and gainTaxable is empty: name, address1, address2, address3, dateMaterialInterestAcq, amountInvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3 |
| gainTaxableLowRate | 5.15 | N | 0 | 999,999,999,999 | Either this field or incomeTaxable/gainTaxable must be populated if any of the following fields are populated and incomeTaxable is empty: OffshoreFundDetails/@name, OffshoreFundDetails/@line1, OffshoreFundDetails/@line2, OffshoreFundDetails/@line3, dateMaterialInterestAcq, amountInvested, IntermediaryDetails/@name, IntermediaryDetails/@line1, IntermediaryDetails/@line2, IntermediaryDetails/@line3 Can only have a value here if there is an income entry * |
| dateMaterialInterestAcq | 5.17 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed |
| amountCapitalInvested | 5.18 | N | 0 | 999,999,999,999 | |
| OffshoreFundDetails element | | | | | |
| name | 5.16a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line1 | 5.16b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.16c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.16d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| IntermediaryDetails element | | | | | |
| name | 5.19a | N | 0 Chars | 40 Chars | Cannot contain an invalid character |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------------|-------|----------|----------------------|----------------------|---|
| | | | | | Cannot contain all spaces |
| line1 | 5.19b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.19c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.19d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| OtherOffshoreProduct element | | | | | |
| dateMaterialInterestAcq | 5.21 | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed This field must be populated if any of the following fields are populated: OffshoreProductDetails/@name, OffshoreProductDetails/@line1, OffshoreProductDetails/@line2, OffshoreProductDetails/@line3, amountOfPaymentMade, OtherOffshoreProduct/IntermediaryDetails/@name, OtherOffshoreProduct/IntermediaryDetails/@line1, OtherOffshoreProduct/IntermediaryDetails/@line2, OtherOffshoreProduct/IntermediaryDetails/@line3 |
| amountOfPaymentMade | 5.22 | N | 0 | 999,999,999,999 | Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: OffshoreProductDetails/@name, OffshoreProductDetails/@line1, OffshoreProductDetails/@line2, OffshoreProductDetails/@line3, dateMaterialInterestAcq, OtherOffshoreProduct/IntermediaryDetails/@name, OtherOffshoreProduct/IntermediaryDetails/@line1, OtherOffshoreProduct/IntermediaryDetails/@line2, OtherOffshoreProduct/IntermediaryDetails/@line3 |
| OffshoreProductDetails element | | | | | |
| name | 5.20a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: line1, line2, line3, dateMaterialInterestAcq, amountOfPaymentMade, OffshoreProduct/IntermediaryDetails/@name, OffshoreProduct/IntermediaryDetails/@line1, |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-------|----------|----------------------|----------------------|---|
| | | | | | OffshoreProduct/IntermediaryDetails/@line2, OffshoreProduct/IntermediaryDetails/@line3 |
| line1 | 5.20b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.20c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.20d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| IntermediaryDetails element | | | | | |
| name | 5.23a | N | 0 Chars | 40 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line1 | 5.23b | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line2 | 5.23c | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| line3 | 5.23d | N | 0 Chars | 35 Chars | Cannot contain an invalid character Cannot contain all spaces |
| eirCode | | N | 0 Chars | 8 Chars | Must contain valid EirCode |
| ExemptIncome element | | | | | |
| profitFromWoodlands | 6.1a | N | 0 | 999,999,999,999 | Cannot have a value here if lossFromWoodlands is not empty |
| lossFromWoodlands | 6.1b | N | 0 | 999,999,999,999 | Cannot have a value here if profitFromWoodlands is not empty |
| distribFromWoodlands | 6.1c | N | 0 | 999,999,999,999 | |
| otherExemptIncome | 6.2 | N | 0 | 999,999,999,999 | |
| CapitalGains element | | | | | |
| costOfAcquisition | 7.11a | N | 0 | 999,999,999,999 | |
| acquisitionNotAtArmslength | 7.11b | N | | | true or false, default is false |
| amtEnhanceExpendClaimed | 7.12 | N | 0 | 999,999,999,999 | |
| relevantTaxDeferred | 7.22 | N | 0 | 999,999,999,999 | Must contain a number |
| CapitalGainsConsiderations element | | | | | |
| totalConsiderOnDisposal | 7.8 | N | 0 | 999,999,999,999 | Must be equal AggregateConsiderationQuotedShares + AggregateConsiderationUnquotedShares + AggregateConsiderationAgriLandAndBuildings + AggregateConsiderationCommercialPremises + AggregateConsiderationResidentialPremises + AggregateConsiderationOtherAssets |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|------|----------|----------------------|----------------------|--|
| incidentalCostOfDisposal | 7.9 | N | 0 | 999,999,999,999 | |
| aggNetConsiderOnDisposal | 7.10 | N | 0 | 999,999,999,999 | Must be equal to totalconsiderationondisposals minus incidentalcostofdisposals |
| QuotedSharesSecurities | | | | | |
| disposalsConnectedPersons | 7.1a | N | | | true or false, default is false |
| aggregateConsideration | 7.b | N | 0 | 999,999,999,999 | |
| UnQuotedSharesSecurities | | | | | |
| disposalsConnectedPersons | 7.2a | N | | | true or false, default is false |
| aggregateConsideration | 7.2b | N | 0 | 999,999,999,999 | |
| AgriLandOrBuildings | | | | | |
| numberOfDisposals | 7.3 | N | 0 | 999 | |
| disposalsConnectedPersons | 7.3a | N | | | true or false, default is false |
| aggregateArea | 7.3b | N | 0 | 999,999.99 | |
| aggregateConsideration | 7.3c | N | 0 | 999,999,999,999 | |
| CommercialPremises | | | | | |
| numberOfDisposals | 7.4 | N | 0 | 999 | |
| disposalsConnectedPersons | 7.4a | N | | | true or false, default is false |
| aggregateConsideration | 7.4b | N | 0 | 999,999,999,999 | |
| ResidentialPremises | | | | | |
| numberOfDisposals | 7.5 | N | 0 | 999 | |
| disposalsConnectedPersons | 7.5a | N | | | true or false, default is false |
| aggregateConsideration | 7.5b | N | 0 | 999,999,999,999 | |
| VentureFundGains | | | | | |
| aggregateConsideration | 7.6 | N | 0 | 999,999,999,999 | |
| OtherAssets | | | | | |
| numberOfDisposals | 7.7 | N | 0 | 999 | |
| disposalsConnectedPersons on other assets | 7.7a | N | | | true or false, default is false |
| aggregateConsideration | 7.7b | N | 0 | 999,999,999,999 | |
| capitalGainsS627a | | | | | |
| numberOfDisposals | | N | 0 | 999 | |
| disposalsConnectedPersons | | N | | | true or false, default is false |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------|------|----------|----------------------|----------------------|--|
| aggregateConsideration | | N | 0 | 999,999,999,999 | |
| capitalGainsS627b | | | | | |
| numberOfDisposals | | N | 0 | 999 | |
| disposalsConnectedPersons | | N | | | true or false, default is false |
| aggregateConsideration | | N | 0 | 999,999,999,999 | |
| capitalGainsS627c | | | | | |
| numberOfDisposals | | N | 0 | 999 | |
| disposalsConnectedPersons | | N | | | true or false, default is false |
| aggregateConsideration | | N | 0 | 999,999,999,999 | |
| ChargeableGains | | | | | |
| amountChargeableGain | 7.13 | N | 0 | 999,999,999,999 | Must be equal aggNetConsiderOnDisposal – (costOfAcquisition + amtEnhanceExpendClaimed) |
| prevGainsRolledOver | 7.14 | N | 0 | 999,999,999,999 | |
| netLossesCurrPeriod | 7.15 | N | 0 | 999,999,999,999 | Must be equal to (costOfAcquisition + amtEnhanceExpendClaimed) - aggNetConsiderOnDisposal |
| unusedLossesPriorPeriod | 7.16 | N | 0 | 999,999,999,999 | |
| netCharGain | 7.17 | N | 0 | 999,999,999,999 | Must be equal to netchargeablegainat22+ netCharGainMedium + netCharGain40+ netCharGainVenture |
| netCharGainSection540A | 7.18 | N | 0 | 999,999,999,999 | Must contain a number |
| unusedLossesCarryForward | 7.19 | N | 0 | 999,999,999,999 | |
| netCharGainMedium | 7.20 | N | 0 | 999,999,999,999 | Must contain a number |
| netCharGain40 | 7.21 | N | 0 | 999,999,999,999 | Must contain a number |
| netCharGainVenture | 7.22 | N | 0 | 999,999,999,999 | Must contain a number |
| amountgainrelieved | | N | 0 | 999,999,999,999 | Must contain a whole number |
| netchargeablelgainrelief | | N | 0 | 999,999,999,999 | When an entry is made in “amountChargeableGain “- This field is to be populated with the sum of (amountChargeableGain – amountgainrelieved) when the result of the sum is positive. |
| netlossesaccountingperiod | | N | 0 | 999,999,999,999 | When an entry is made in “amountChargeableGain “- This field is to be populated with the sum of (amountChargeableGain – amountgainrelieved) when the result of the sum is negative. or |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------------------|------|----------|----------------------|-----------------------|---|
| | | | | | When an entry is made in "netLossesCurrPeriod" - This field is to be populated with the sum of ("netLossesCurrPeriod" + "amountgainrelieved") |
| netCharGain33 | | N | 0 | 9,999,999,999,999,999 | Must contain a valid whole number |
| Chargeable Assets | | | | | |
| Shares | 8.1 | N | 0 | 999,999,999,999 | |
| ResidentialPremises element | | | | | |
| numberOfAssets | 8.2a | N | | 99,999 | Must be populated if a value is entered at ResidentialPremises/@consideration |
| consideration | 8.2b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at ResidentialPremises/@numberOfAssets |
| CommercialPremises element | | | | | |
| numberOfAssets | 8.3a | N | 0 | 99,999 | Must be populated if a value is entered at CommercialPremises/@consideration |
| consideration | 8.3b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at CommercialPremises/@numberOfAssets |
| AgriculturalLand element | | | | | |
| numberOfAssets | 8.4a | N | 0 | 99,999 | Must be populated if a value is entered at AgriculturalLand/@consideration |
| consideration | 8.4b | | | 999,999,999,999 | Must be populated if a value is entered at /AgriculturalLand/@numberOfAssets |
| DevelopmentLand element | | | | | |
| numberOfAssets | 8.5a | N | 0 | 99,999 | Must be populated if a value is entered at DevelopmentLand/@consideration |
| consideration | 8.5b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at DevelopmentLand/@numberOfAssets |
| BusinessAssets element | | | | | |
| numberOfAssets | 8.6a | N | 0 | 99,999 | Must be populated if a value is entered at BusinessAssets/@consideration |
| consideration | 8.6b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at BusinessAssets/@numberOfAssets |
| Antiques element | | | | | |
| numberOfAssets | 8.7a | N | 0 | 99,999 | Must be populated if a value is entered at /Antiques/@consideration |
| Consideration | 8.7b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at Antiques/@numberOfAssets |
| Other element | | | | | |
| numberOfAssets | 8.8a | N | 0 | 99,999 | Must be populated if a value is entered at Other/@consideration |
| consideration | 8.8b | N | 0 | 999,999,999,999 | Must be populated if a value is entered at Other/@numberOfAssets |
| Deductions element | | | | | |
| DeductionExpenses element | | | | | |
| manageExpenses | 9.1 | N | 0 | 999,999,999 | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------|--------|----------|----------------------|----------------------|--|
| | | | | 9,999 | |
| groupRelManageExpense | 9.2 | N | 0 | 999,999,999,999 | If an entry greater than zero exists in this field, entries must also exist in GroupForIrishTaxPurposes/ParentNameAndPpsn/@name and /GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber or in getcountryOfResidenceofparent and in the ClaimToLosses element |
| reliefUnderSection247 | 9.3 | N | 0 | 999,999,999,999 | |
| holdingCompanyInTieredStructure | 9.5i | N | | | True or false, default is null. Required if amount entered in reliefUnderSection247 |
| reliefAmount | 9.5ii | N | 0 | 999,999,999,999 | Required if true is entered in holdingCompanyInTieredStructure |
| indicatorreliefunders247A | 9.5iii | N | | | True or false, default is null |
| taxrefjoint | 9.5iv | N | | 10 Chars | Must be a valid PPSN Number Required if true is entered in indicatorreliefunders247A |
| otherDeductionsDetails | 9.5 | N | 0 Chars | 70 Chars | Required if a value is entered in amountOtherDeductions |
| amountOtherDeductions | 9.5a | N | 0 | 999,999,999,999 | Required if a value is entered in otherDeductionsDetails Can only have a value here if there is an income entry * |
| groupRelNonTradeCharges | 9.4 | N | 0 | 999,999,999,999 | Must contain a whole number. Value entered greater than zero entered into field but no group member details and non-trade charge details provided in the Company Details panel. If an entry greater than zero exists in this field, entries must also exist in GroupForIrishTaxPurposes/ParentNameAndPpsn/@name and /GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber or in getcountryOfResidenceofparent and in the ClaimToLosses element |
| Reliefs element | | | | | |
| doubleTaxationRelief | 9.6 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| relClaimedStateCompanies | 9.8a | N | 0 | 999,999,999,999 | |
| otherReliefsDetails | 9.8b | N | 0 Chars | 70 Chars | Required if a value is entered in amountOtherReliefs |
| amountOtherReliefs | 9.9 | N | 0 | 999,999,999,999 | Required if a value is entered in otherReliefsDetails |
| excessTotalContribution | 9.9a | N | 0 | 60,000 | Must contain a whole number. |
| amtRelClaimedForCredA | 9.7a | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amtRelClaimedForCredB | 9.7b | N | 0 | 999,999,999,999 | Must contain a whole number. |
| ReliefOnValueBasis | | | | | |

| Field element | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|-----------------------------|-------|----------|-------------------------|-------------------------|--|
| tradingLosses | 9.10a | N | 0 | 999,999,999,999 | Can only have a value here if there is an entry at lossOffsetTradingIncome in TradingResults element Can only have a value here if there is an income entry * |
| tradingLossesExcessCapital | 9.10b | N | 0 | 999,999,999,999 | |
| tradingLossesCarriedBack | 9.10c | N | 0 | 999,999,999,999 | |
| tradingCharges | 9.11 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * If a value has been entered here a value must be entered for charges in Trading Results element. |
| tradingGroupRelief | 9.12 | N | 0 | 999,999,999,999 | If a value has been entered here a value must be entered for groupRelief in Trading Results element. Can only have a value here if there is an income entry * |
| qualAssetsCapitalAllowance | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| qualAssetsLosses | | N | 0 | 999,999,999,999 | Can only have a value here if there is an entry at lossOffsetTradingIncome in Qualifying Assets section of TradingResults element Can only have a value here if there is an income entry * |
| qualAssetsCharges | | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * If a value has been entered here a value must be entered for charges in Qualifying Assets section of Trading Results element. |
| qualAssetsGroupRelief | | N | 0 | 999,999,999,999 | If a value has been entered here a value must be entered for groupRelief in Qualifying Assets section of Trading Results element. Can only have a value here if there is an income entry * |
| qualAssetsLossesCarriedBack | | N | 0 | 999,999,999,999 | Must contain valid whole number. |
| Credits element | | | | | |
| pswtOnFees | 9.13a | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * |
| amountPswtRefunded | 9.13b | N | 0 | 999,999,999,999 | Must contain a whole number. If there is an entry greater than 0 in amountPswtRetained or in pswtOnFees then this field must have an entry have an entry greater than or equal to zero. |
| amountPswtRetained | 9.13c | N | 0 | 999,999,999,999 | Must contain a whole number. If there is an entry greater than 0 in amountProfServicesWithholdingTaxRefunded or in pswtOnFees then this field must have an entry have an entry greater than or equal to zero. |
| otherIncomeTax | 9.14a | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry * |
| taxBorneOnExemptProfit | 9.14b | N | | | True or false, default is false |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-------|----------|----------------------|---------------------------|--|
| s | | | | | |
| amountDwtWithheldOnDistributions | | N | 0 | 999,999,999,999 | Amount entered in this new field cannot be greater than 20% of the amount entered at "Distributions received from a REIT" in the Irish Investment Income and other income panel |
| ResearchAndDevelopmentCredit element | | | | | |
| RnDCreditAllowances element | | | | | |
| creditClaimed766 | 10.1a | N | 0 | 999,999,999,999 | |
| plantMachClaimed766 | 10.1b | N | 0 | 999,999,999,999 | |
| creditSurrenderedUnder766 | 10.2a | N | 0 | 999,999,999,999 | |
| creditClaimedUnused766 | 10.3 | N | 0 | 999,999,999,999 | |
| constructCredClaimed766 | 10.6 | N | 0 | 999,999,999,999 | |
| unusedConstCredClaimed766 | 10.7 | N | 0 | 999,999,999,999 | |
| groupRelClaimed766 | 10.12 | N | 0 | 999,999,999,999 | |
| groupRelSurrender766 | 10.13 | N | 0 | 999,999,999,999 | |
| groupRelClaimExcess766 | 1.19 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| groupRelClaimExcess766a | 1.20 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| totalCreditClaimed | 10.14 | N | 0 | 999,999,999,999 | Can only have a value here if there is an income entry *. Must be equal to the value of researchAndDCreditClaimedUnder766 + researchAndDCreditClaimedUnusedUnder766 + constructionCreditClaimedUnder766 + constructionCreditClaimedUnusedUnder766 + researchAndDGroupReliefClaimedUnder766 – researchAndDGroupReliefSurrenderedUnder766 |
| amountCreditClawedBack | 10.15 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| totalCreditDue | 10.16 | N | 0 | 999,999,999,999 | Must be equal to : totalCreditClaimed - amountCreditClawedBack |
| relevantMicroOrSmallCompany | | N | | | True or false |
| creditClaimed766at30 | | N | 0 | 9,999,999,999,999,999,999 | Must contain a valid whole number |
| UnusedCredCarriedForward | | | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------------|--------|----------|----------------------|----------------------|--|
| section766 | 10.4 | N | 0 | 999,999,999,999 | |
| section766iii | 10.5 | N | 0 | 999,999,999,999 | |
| section766a | 10.8 | N | 0 | 999,999,999,999 | |
| section766aiii | 10.9 | N | 0 | 999,999,999,999 | |
| section766biii | 10.10a | N | 0 | 999,999,999,999 | Must contain a whole number. Required if UnusedCredCarriedForward/@section766biiiPpsn is not blank. |
| Section766biiiPpsn | 10.10b | N | | 10 Chars | Must be a valid PPSN Number. |
| Section766biiiPpsn2 | 10.10c | N | | 10 Chars | Must be a valid PPSN Number. |
| Section766biiiPpsn3 | 10.10d | N | | 10 Chars | Must be a valid PPSN Number. |
| Section766a3a | 10.11a | N | 0 | 999,999,999,999 | Must contain a whole number. |
| isSection766a3a | 10.11b | N | | | True or false, default false. Required if UnusedCredCarriedForward/@section766a3a > 0 |
| EmployeeDetails element | | | | | If the RnDCreditAllowances/@creditSurrenderedUnder766 field is populated at least one of the EmployeeDetails element must be input |
| rndCreditSurrendered766Emp | 10.2a | N | 0 | 999,999,999,999 | |
| employeePpsn | 10.2b | N | | 10 Chars | Must be a valid PPSN Number |
| ExcessRnDCredit element | | | | | |
| amountrepayablesection766 | 10.15 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amountrepayablesection766a | 10.16 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amountclaimedsection766 | 10.17 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amountclaimedsection766a | 10.18 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amountclaimedsection766iii | 10.19 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| amountclaimedsection766aiii | 10.20 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| subContractExpendUniv | 10.21a | N | 0 | 999,999,999,999 | Must contain a whole number. |
| subContractExpendNotif | 10.21b | N | 0 | 999,999,999,999 | Must contain a whole number. |
| subContractExpendPerson | 10.21c | N | | | True or false, default false. Must be true if amount in subContractExpendUniv or subContractExpendNotif is greater than 0 |
| baseYearExpenditure | 10.22a | N | 0 | 999,999,999,999 | Cannot contain value if the accounting period start date is on or after 01/01/2015 |
| baseYearExpendPlantMach | 10.22b | N | 0 | 999,999,999,999 | Cannot contain value if the accounting period start date is on or after 01/01/2015 |
| allowanceClaimedCapExp | 10.23 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| credit7663ba | | N | 0 | 999,999,999 | Required if there is an entry in the field 'amountRepayableSec766' or |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------|-----|----------|----------------------|----------------------|--|
| | | | | | 'amountRepayableSec766a' |
| credit7663bb | | N | 0 | 999,999,999 | Required if there is an entry in the field 'amountRepayableSec766' or 'amountRepayableSec766a' |
| credit7663bc | | N | 0 | 999,999,999 | Must be a valid whole number |
| amountforwardcurrent766B | | N | 0 | 999,999,999 | |
| amountforwardprior766B | | N | 0 | 999,999,999 | |
| rndgrants | | N | 0 | 999,999,999 | Required if any of the fields below are set to true: @ndeigrant @rndidagrnt @rndleovoucher @rndhighereducation @rndothergrantsandpublicresearch @rndirishprivategrants @rndeuropeangrants @rndotherpublicgrants @rndotherprivatenonprofitgrantsA @rndothergrants |
| ndeigrant | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndidagrnt | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndleovoucher | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndhighereducation | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndothergrantsandpublicresearch | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndirishprivategrants | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndeuropeangrants | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndotherpublicgrants | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndotherprivatenonprofitgrantsA | | N | | | true or false If set to true, a value must be entered into rndgrants |
| rndothergrants | | N | | | true or false If set to true, a value must be entered into rndgrants and also details to be entered in the "rndothergrantsspecify" field. |
| rndothergrantsspecify | | N | | 140 Chars | If "rndothergrants" is set to true, the details are to be added in this field. |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|---------|----------|----------------------|-----------------------|--|
| RnDForSmallerCompany element | | | | | |
| relevantMicroOrSmallCompany | | N | | | True or false |
| tradingAccountPeriod | | N | | | True or false |
| Credit7663 | | N | 0 | 9,999,999,999,999,999 | Must be a valid whole number |
| Credit7664 | | N | 0 | 9,999,999,999,999,999 | Must be a valid whole number |
| creditOffsetCorporationTax | | N | 0 | 9,999,999,999,999,999 | Must be a valid whole number |
| creditOffsetPayRoll | | N | 0 | 9,999,999,999,999,999 | Must be a valid whole number |
| creditOffsetVat | | N | 0 | 9,999,999,999,999,999 | Must be a valid whole number |
| FilmCorporationTaxCredit element | | | | | |
| totalClaimed | 11.1 | N | 0 | 999,999,999,999 | Must contain a whole number This field can only be completed ROS amend mode only. |
| FilmDetails element | | | | | |
| filmCertNumber | 11.1ai | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only. |
| filmCertDate | 11.1aii | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be todays date This field can only be completed ROS amend mode only. |
| filmType | 11.1iv | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only. |
| filmDateDelivered | | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". |
| qualifyingCompanyName | | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces |
| qualifyingCompanyTaxNumber | | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|--------|----------|----------------------|----------------------|--|
| totalCost | | N | 0 | 999,999,999,999 | Must be a number |
| expenditureOnEmployment | | N | 0 | 999,999,999,999 | Must be a number |
| expenditureOnGoods | | N | 0 | 999,999,999,999 | Must be a number |
| filmLocation | | N | 0 Chars | 20 Chars | Cannot contain an invalid character Cannot contain all spaces |
| rateOfTaxCredit | | N | 0 Chars | 8 Chars | Cannot contain an invalid character Cannot contain all spaces |
| taxCreditUnder481bl | | N | 0 | 999,999,999,999 | Must be a number |
| taxCreditUnder481bll | | N | 0 | 999,999,999,999 | Must be a number |
| CapitalGainsDevelopmentLand element | | | | | |
| costOfAcquisition | 12.10a | N | 0 | 999,999,999,999 | |
| acquisitionNotAtArmslength | 12.10b | N | 0 | 999,999,999,999 | True or false, default is false |
| currentUseValue | 12.11 | N | 0 | 999,999,999,999 | |
| costLessCurrentUseValue | 12.12 | N | 0 | 999,999,999,999 | |
| amtEnhanceExpendClaimed | 12.13 | N | 0 | 999,999,999,999 | |
| totalCapGainTaxDue | 12.24 | N | 0 | 999,999,999,999 | |
| taxDeferDisposalDevLand | 12.28 | N | 0 | 999,999,999,999 | Must contain a whole number. |
| CapGainsDevLandConsiderations element | | | | | |
| totalConsiderOnDisposal | 12.7 | N | 0 | 999,999,999,999 | Must be equal to value of aggregateConsiderationDevQuotedShares + aggregateConsiderationDevUnquotedShares + aggregateConsiderationDevLand + aggregateConsiderationDevCommercialPremises + aggregateConsiderationDevResidentialPremises + aggregateConsiderationDevOtherAssets |
| incidentalCostOfDisposal | 12.8 | N | 0 | 999,999,999,999 | |
| aggNetConsiderOnDisposal | 12.9 | N | 0 | 999,999,999,999 | The value that has been entered in this field must be equal to the CapGainsDevLandConsiderations/@totalConsiderOnDisposal - CapGainsDevLandConsiderations/@incidentalCostOfDisposal. |
| QuotedSharesSecurities | | | | | |
| disposalsConnectedPersons | 12.1 | N | | | True or false, default is false |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|-------|----------|----------------------|----------------------|---|
| aggregateConsideration | 12.1a | N | 0 | 999,999,999,999 | |
| UnquotedSharesSecurities | | | | | |
| disposalsConnectedPersons | 12.2 | N | | | True or false, default is false |
| aggregateConsideration | 12.2a | N | 0 | 999,999,999,999 | |
| DevLandOrBuildings | | | | | |
| numberOfDisposals | 12.3 | N | 0 | 999 | |
| disposalsConnectedPersons | 12.3a | N | | | True or false default is false |
| aggregateArea | 12.3b | N | 0.00 | 999,999.99 | 6 Numeric digits and two decimal points |
| aggregateConsideration | 12.3c | N | 0 | 999,999,999,999 | |
| CommercialPremises | | | | | |
| numberOfDisposals | 12.4 | N | 0 | 999 | |
| disposalsConnectedPersonscommercialpremises | 12.4a | N | | | True or false, default is false |
| aggregateConsideration | 12.4b | N | 0 | 999,999,999,999 | |
| ResidentialPremises | | | | | |
| numberOfDisposals | 12.5 | N | 0 | 999 | |
| disposalsConnectedPersons | 12.5a | N | | | True or false, default is false |
| aggregateConsideration | 12.5b | N | 0 | 999,999,999,999 | |
| OtherAssets | | | | | |
| numberOfDisposals | 12.6 | N | 0 | 999 | |
| disposalsConnectedPersons | 12.6a | N | | | True or false, default is false |
| aggregateConsideration | 12.6b | N | 0 | 999,999,999,999 | |
| CapGainsDevLandChargeGains element | | | | | |
| chargeGainsDev | 12.14 | N | 0 | 999,999,999,999 | Must be equal to aggregateNetConsiderationOnDisposalsDev – currentUseValueDev – costLessCurrentUseDev – amountOfEnhancementExpenditureClaimedDev |
| netLossesDev | 12.15 | N | 0 | 999,999,999,999 | Must be equal to (costOfAcquisitionDev + costLessCurrentUseDev + amountOfEnhancementExpenditureClaimedDev) - aggregateNetConsiderationOnDisposalsDev |
| unusedLossesPriorYear | 12.16 | N | 0 | 999,999,999,999 | |
| netChargeGainDev | 12.17 | N | 0 | 999,999,999,999 | Must be equal to Netchargeablegaininitialprevperiod1dev + Netchargeablegainlateprevperioddev + |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------------------|--------|----------|----------------------|----------------------|--|
| | | | | | netCharGainInitThisPeriod + netCharGainLateThisPeriod The value that has been entered in this field must be equal to chargeGainsDev less unusedLossesPriorYear |
| unusedLossCarriedForward | 12.18 | N | 0 | 999,999,999,999 | |
| netCharGainInitPrevPeriod | 12.19 | N | 0 | 999,999,999,999 | |
| netCharGainLatePrevPeriod | 12.20 | N | 0 | 999,999,999,999 | |
| netCharGainInitThisPeriod | 12.21 | N | 0 | 999,999,999,999 | |
| netCharGainLateThisPeriod | 12.22 | N | 0 | 999,999,999,999 | |
| cpoNetChargeGain | 12.23a | N | 0 | 999,999,999,999 | |
| cpoDateDisposal | 12.23b | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be today's date |
| cpoDatePaymentReceived | 12.23c | N | 10 Chars | 10 Chars | Must be in date format "DD/MM/YYYY". Cannot be today's date |
| amountGainRelievedLand | | N | 0 | 999,999,999 | Must contain a whole number |
| netChargeableGainReliefLand | | N | 0 | 999,999,999 | When an entry is made in "chargeGainsDev" - This field is to be populated with the sum of (chargeGainsDev - amountGainRelievedLand) when the result of the sum is positive. |
| netLossesAccountingPeriodLand | | N | 0 | 999,999,999 | When an entry is made in "chargeGainsDev" - This field is to be populated with the sum of (chargeGainsDev - amountGainRelievedLand) when the result of the sum is negative. or When an entry is made in "netLossesDev" - This field is to be populated with the sum of ("netLossesDev" + "amountGainRelievedLand") |
| CloseCompanySurcharge element | | | | | |
| electUnderSec440441 | 14.1 | N | | | True or false, default is false. |
| section440 | 14.2 | N | 0 | 999,999,999,999 | |
| section441 | 14.3 | N | 0 | 999,999,999,999 | |
| RecoveryOfIncomeTax element | | | | | |
| totalAmountDue | 15.1 | N | 0 | 999,999,999,999 | |
| amountTaxReliefAtSource | 15.2 | N | 0 | 999,999,999,999 | |
| royaltyPayments | 15.3 | N | 0 | | True or false, default is false. |
| DividendWithholdingTax element | | | | | |
| DistributionDetails | | | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--|--------|----------|----------------------|----------------------|--|
| element | | | | | |
| dateOfDistribution | 16.1 | N | 10 chars | 10 chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed |
| grossValue | 16.1a | N | 0 | 999,999,999,999 | |
| valueOfDwt | 16.1b | N | 0 | 999,999,999,999 | |
| StockArrangement element | | | | | |
| nameOfNonResCompany | 16.3 | N | 0 chars | 170 chars | Cannot contain an invalid character Cannot contain all spaces |
| nameAndAddressOfRecipient | 16.4 | N | 0 chars | 40 chars | It cannot contain white spaces only. |
| eirCode | | N | 0 Chars | 8 Chars | Must contain a valid eircode |
| dateOfDistribution | 16.5 | N | 10 chars | 10 chars | Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed |
| amountOfDistribution | 16.6 | N | 0 | 999,999,999,999 | |
| PropertyBasedIncentives element | | | | | |
| ResidentialProperty element | | | | | |
| urbanRenewal | 17.1 | N | 0 | 999,999,999,999 | |
| townRenewal | 17.2 | N | 0 | 999,999,999,999 | |
| seasideResort | 17.3 | N | 0 | 999,999,999,999 | |
| ruralResort | 17.4 | N | 0 | 999,999,999,999 | |
| livingOverShop | 17.5 | N | 0 | 999,999,999,999 | |
| parkAndRide | 17.6 | N | 0 | 999,999,999,999 | |
| studentAccom | 17.7 | N | 0 | 999,999,999,999 | |
| IndustBuildAllowance element | | | | | |
| UrbanRenewal | | | | | |
| ownerOccupier | 17.8a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.8b | N | 0 | 999,999,999,999 | |
| TownRenewal | | | | | |
| ownerOccupier | 17.9a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.9b | N | 0 | 999,999,999,999 | |
| SeasideResort | | | | | |
| ownerOccupier | 17.10a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.10b | N | 0 | 999,999,999,999 | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------|--------|----------|----------------------|----------------------|-------|
| RuralRenewal | | | | | |
| ownerOccupier | 17.11a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.11b | N | 0 | 999,999,999,999 | |
| CarPark | | | | | |
| ownerOccupier | 17.12a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.12b | N | 0 | 999,999,999,999 | |
| LivingOverShop | | | | | |
| ownerOccupier | 17.13a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.13b | N | 0 | 999,999,999,999 | |
| EnterpriseAreas | | | | | |
| ownerOccupier | 17.14a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.14b | N | 0 | 999,999,999,999 | |
| ParkAndRide | | | | | |
| ownerOccupier | 17.15a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.15b | N | 0 | 999,999,999,999 | |
| Hotels | | | | | |
| ownerOccupier | 17.16a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.16b | N | 0 | 999,999,999,999 | |
| HolidayCottages | | | | | |
| ownerOccupier | 17.17a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.17b | N | 0 | 999,999,999,999 | |
| HolidayHostels | | | | | |
| ownerOccupier | 17.18a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.18b | N | 0 | 999,999,999,999 | |
| GuestHouses | | | | | |
| ownerOccupier | 17.19a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.19b | N | 0 | 999,999,999,999 | |
| NursingHomes | | | | | |
| ownerOccupier | 17.20a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.20b | N | 0 | 999,999,999,999 | |
| ElderlyHousing | | | | | |
| ownerOccupier | 17.21a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.21b | N | 0 | 999,999,999,999 | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---|---------|----------|----------------------|----------------------|--|
| ConvalescentHomes | | | | | |
| ownerOccupier | 17.22a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.22b | N | 0 | 999,999,999,999 | |
| ChildCare | | | | | |
| ownerOccupier | 17.23a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.23b | N | 0 | 999,999,999,999 | |
| ChildCareOfFitnessCenter | | | | | |
| ownerOccupier | | N | 0 | 999,999,999,999 | Must be a number |
| investorLessor | | N | 0 | 999,999,999,999 | Must be a number |
| CaravanPark | | | | | |
| ownerOccupier | 17.24a | N | 0 | 999,999,999,999 | |
| investorLessor | 17.24b | N | 0 | 999,999,999,999 | |
| ShannonCorridor | | | | | |
| ownerOccupier | | N | 0 | 999,999,999,999 | Must contain a number |
| investorLessor | | N | 0 | 999,999,999,999 | Must contain a number |
| LivingCityInitiative | | | | | |
| ownerOccupier | | N | 0 | 999,999,999,999 | Must contain a number |
| investorLessor | | N | 0 | 999,999,999,999 | Must contain a number |
| LivingCityInitiativeSection 372AAD | | | | | |
| investorLessor | | N | 0 | 999,999,999,999 | Must contain a number |
| AviationServicesFacilities | | | | | |
| ownerOccupier | | N | 0 | 999,999,999,999 | Must contain a number |
| investorLessor | | N | 0 | 999,999,999,999 | Must contain a number |
| OtherIncentiveScheme element | | | | | |
| nameIncentiveScheme | 17.26a | N | 0 chars | 40 chars | Cannot contain an invalid character Cannot contain all spaces |
| amtReliefClaimed | 17.26b | N | 0 | 999,999,999,999 | |
| SelfAssessmentCt element | | | | | |
| See note * at the top of this section | | | | | |
| cceProfitChargeTax | 18.2RC | N | | | |
| cceTaxCharge | 18.3RC | N | | | |
| cceTaxPayableBeforePswt | 18.4aRC | N | | | |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|--------------------------|---------|----------|----------------------|----------------------|--|
| ccePswtInterimRefunds | 18.4bRC | N | | | |
| cceTaxPayable | 18.4cRC | N | | | |
| cceAmtSurchargedue | 18.5aRC | N | | | |
| cceAmtLptSurchargeDue | 18.5bRC | N | | | |
| cceAmtTaxPaidDirect | 18.6RC | N | | | |
| cceBalanceTaxPayable | 18.7RC | N | | | |
| cceBalanceTaxOverpaid | 18.8RC | N | | | |
| selfProfitChargeTax | 18.2SA | N | 0 | 999,999,999,999 | Must contain a whole number. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true |
| selfTaxCharge | 18.3SA | N | 0 | 999,999,999,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true |
| selfTaxPayableBeforePswt | 18.4aSA | N | - 999,999,999,999.99 | 999,999,999,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true |
| selfPswtInterimRefunds | 18.4bSA | N | 0 | 999,999,999,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true |
| selfTaxPayable | 18.4cSA | N | - 999,999,999,999.99 | 999,999,999,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal selfTaxPayableBeforePswt +selfPswtInterimRefunds. |
| selfAmtSurchargeDue | 18.5aSA | N | 0 | 999,999,99 | Cannot have more than two decimal |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------|---------|----------|------------------------------|------------------------|---|
| | A | | | 9,999.99 | places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true |
| selfAmtLptSurchargeDue | 18.5bSA | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true |
| selfAmtTaxPaidDirect | 18.6SA | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true |
| selfBalanceTaxPayable | 18.7SA | N | - 999,999.99 9, 999.99 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true and there is no entry in selfBalanceTaxOverpaid. Cannot have an entry here and in selfBalanceTaxOverpaid. If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal selfTaxPayable + selfAmtSurchargeDue+ selfAmtLptSurchargeDue- selfAmtTaxPaidDirect if this figure is equal to or greater than 0. If not, there cannot be a value in this field. |
| selfBalanceTaxOverpaid | 18.8SA | N | - 999,999.99 9, 999.99 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true and there is no entry in selfBalanceTaxPayable. Cannot have an entry here and in selfBalanceTaxPayable. If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal the modulus of selfTaxPayable + selfAmtSurchargeDue+ selfAmtLptSurchargeDue- selfAmtTaxPaidDirect if this figure is less than 0. If not, there cannot be a value in this field. |
| agreeWithFigures | 18 | N | | | Null, true or false, default is null. If the value in this field is true, then the value in: <ul style="list-style-type: none"> selfProfitChargeTax must be equal to cceProfitChargeTax selfTaxCharge must be equal to cceTaxCharge selfTaxPayable must be equal to cceTaxPayable If there is an entry in selfProfitChargeTax, |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|------------------------------------|----------|----------|----------------------|----------------------|--|
| | | | | | selfTaxCharge or selfTaxPayable, there must be an entry in this field. |
| declareSelfAssessment | 18ii | N | | | <p>True or false, default is false.</p> <p>This field must be true if filing a return with an accounting period start date (@accountPeriodStartDate) on or after 01/01/2013.</p> <p>If there is an entry in any of the following fields the value here must be true</p> <ul style="list-style-type: none"> • selfProfitChargeTax • selfTaxCharge • selfTaxPayable • selfAmtSurchargeDue • selfAmtLptSurchargeDue • selfAmtTaxPaidDirect • selfBalanceTaxPayable • selfBalanceTaxOverpaid <p>If the entry here is true then there must be an entry in the following:</p> <ul style="list-style-type: none"> • selfProfitChargeTax • selfTaxCharge • selfTaxPayable • selfAmtSurchargeDue • selfAmtLptSurchargeDue • selfAmtTaxPaidDirect • selfBalanceTaxPayable or selfBalanceTaxOverpaid |
| section1085Confirmation | 18iii | N | | | True or false, default is false. |
| reasonForDisagreeing | 18iv | N | 0 Chars | 500 Chars | <p>Cannot contain an invalid character</p> <p>Cannot contain all spaces</p> <p>If agreeWithFigures is true then there cannot be an entry in this field.</p> <p>If agreeWithFigures is false then there must be an entry in this field.</p> |
| repaidcredits | 18v | N | | | |
| amttaxpaiddirect | 18vi | N | | | |
| SelfAssessmentCgtlt element | | | | | |
| cceTaxChargeCgt | 18.10R C | N | | | |
| cceTaxPayableCgt | 18.11R C | N | | | |
| cceTaxPayableCgt | 18.14R C | N | | | |
| cceBalanceTaxOverpaid Cgt | 18.15R C | N | | | |
| selfProfitChargeTaxCgt | 18.9SA | N | 0 | 999,999,999,999 | <p>Must contain a whole number.</p> <p>This is a required field if there are any entries in selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.</p> |
| selfTaxChargeCgt | 18.10S | N | 0 | 999,999,99 | Cannot have more than two decimal |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------|--------------|----------|----------------------|------------------------|---|
| | A | | | 9,999.99 | places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. |
| selfTaxPayableCgt | 18.11S A | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. |
| selfAmtSurchargeDueCgt | 18.12a SA | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. |
| selfAmtLptSurchargeDueCgt | 18.12b SA | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. |
| selfAmtTaxPaidDirectCgt | 18.13S A | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. |
| selfBalanceTaxPayableCgt | 18.14S A | N | 0 | 999,999.99 9,999.99 | Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. There cannot be an entry here if there is |

| Field | Ref | Required | Minimum Value/Length | Maximum Value/Length | Other |
|---------------------------|---------|----------|----------------------|----------------------|---|
| | | | | | an entry in selfBalanceTaxOverpaidcgt. |
| selfBalanceTaxOverpaidCgt | 18.15SA | N | 0 | 999,999,999,999.99 | <p>Cannot have more than two decimal places.</p> <p>This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt or if declareSelfAssessmentcgt is true.</p> <p>There cannot be an entry here if there is an entry in selfBalanceTaxPayablecgt.</p> |
| agreeWithFiguresCgt | 18.A | N | | | <p>Null, true or false, default is null.</p> <p>If the value in this field is true, then the value in:</p> <ul style="list-style-type: none"> selfTaxChargecgt must be equal to cceTaxChargeCgt selfTaxPayablecgt must be equal to cceTaxPayableCgt <p>If there is an entry in selfProfitChargeTaxcgt, selfTaxChargecgt or selfTaxPayablecgt, there must be an entry in this field.</p> |
| declareSelfAssessmentCgt | 18.B | N | | | <p>True or false, default is false.</p> <p>This field must be true if filing a return with any details entered in the CapitalGainsDevelopmentLand element.</p> <p>If there is an entry in an of the following fields the value here must be true</p> <ul style="list-style-type: none"> selfProfitChargeTaxcgt selfTaxChargecgt selfTaxPayablecgt selfBalanceTaxPayablecgt selfBalanceTaxOverpaidcgt <p>If the entry here is true then there must be an entry in the following:</p> <ul style="list-style-type: none"> selfProfitChargeTaxcgt selfTaxChargecgt selfTaxPayablecgt selfBalanceTaxPayablecgt or selfBalanceTaxOverpaidcgt <p>If the entry here is true then there must be an entry in the Capital Gains (Development Land) panel.</p> |

4 APPENDIX 1 - CHANGES TO SCHEMA AND VALIDATION

The following elements / attributes have been added to the schema:

| Element | Sub-Element | Attribute |
|--------------------------|-----------------------|--|
| FilmCorporationTaxCredit | FilmDetails | @qualifyingExpenditure @featureFilmEnhancedCredit @featureFilmType @qualifyingFilmName |
| ForeignIncome | | @distributionAmountOutOfProfit @distributionAmountOutOfAssets |
| transferPricing | | @chargeablePeriodUnder835DA |
| deMinimisAid | companyDetails | @deMinimisAidCheckbox @grossGrantCompanyRelief486C @grossGrantLCI372AAC @grossGrantLCI372AAD @grossGrantIndustrialAviation @grossGrantGeneralDeMinimisAid @grossGrantDeMinimisAid1408 @grossGrantDeMinimisAid717 @grossGrantDeMinimisAid2832 |
| sportsDonationsScheme | Reliefs | @donationAmt @dateOfDonation @sportsBodyName @sportsBodyNumber @sportsBodyProjectNumber @receiptConfirmation |
| DeductionExpenses | | @managementExpensesunder81D |
| Reliefs | | @amountOfReliefClaimedUnderSchedule24 |
| Expenses | Extract From Accounts | @stockExchangeExpenditure |

The following elements / attributes have been removed from the schema:

| Element | Sub-Element | Attribute |
|--------------|----------------|---|
| deMinimisAid | companyDetails | @deMinimisAidConfirmationText @grossGrantDMA |

5 APPENDIX 2 - VALID CHARACTERS

Only the following characters are permitted:

abcdefghijklmnopqrstuvwxyzABCDEFGHIJKLMNOPQRSTUVWXYZ01234567
89áéíóúÁÉÍÓÚ£\$€%&* - + = () < > : ; , . " ' @ ~ # ? ! / \

6 APPENDIX 3 - INCOME ENTRIES

The following fields are deemed to be income entries:

| |
|---|
| FormCt1/TradingResults/TradeProfits/@profitsBeforeCapAllow |
| FormCt1/TradingResults/TradeProfits/@balancingCharges |
| FormCt1/TradingResults/QualifyingAssetsProfits/@profitsBeforeCapAllow |
| FormCt1/TradingResults/QualifyingAssetsProfits/@balancingCharges |
| FormCt1/TradingResults/ExceptedTradeProfits/@profitsExceptedTrade |
| FormCt1/TradingResults/QualifyingShippingActivity/@profits |
| FormCt1/TradingResults/QualifyingShippingActivity/@balancingCharges |
| FormCt1/RentalIncome/@rentalIncomeValue |
| FormCt1/RentalIncome/@ rentalIncomeValueCommercial |
| FormCt1/RentalIncome/@balancingCharges |
| FormCt1/IrishInvestmentIncome/InterestArisingInState/@grossIntRecWithoutTax |
| FormCt1/IrishInvestmentIncome/OtherIrishIncome/@patentRoyaltyIncome |
| FormCt1/ForeignIncome/@forDivIncomeBeforeTax |
| FormCt1/ForeignIncome/@otherForIncomeBeforeTax |
| FormCt1/IrishInvestmentIncome/OtherIrishIncome/@otherIncomeRecWithTax |
| FormCt1/IrishInvestmentIncome/OtherIrishIncome/@otherIncomeRecWithoutTax |

7 APPENDIX 4 – COUNTRY TYPES

| Input | Value |
|--------------------------------|-------|
| Afghanistan | 1 |
| Aland Islands | 2 |
| Albania | 3 |
| Alderney | 4 |
| Algeria | 5 |
| American Samoa | 6 |
| Andorra | 7 |
| Angola | 8 |
| Anguilla | 9 |
| Antarctica | 10 |
| Antigua and Barbuda | 11 |
| Argentina | 12 |
| Armenia | 13 |
| Aruba | 14 |
| Australia | 15 |
| Austria | 16 |
| Azerbaijan | 17 |
| Bahamas | 18 |
| Bahrain | 19 |
| Bangladesh | 20 |
| Barbados | 21 |
| Belarus | 22 |
| Belguim | 23 |
| Belize | 24 |
| Benin | 25 |
| Bermuda | 26 |
| Bhutan | 27 |
| Bolivia | 28 |
| Bosnia and Herzegowina | 29 |
| Botswana | 30 |
| Bouvet Island | 31 |
| Brazil | 32 |
| British Indian Ocean Territory | 33 |
| Brunei Darussalam | 34 |
| Buesingen | 35 |
| Bulgaria | 36 |
| Burkina Faso | 37 |
| Burundi | 38 |
| Cambodia | 39 |
| Cameroon | 40 |

| Input | Value |
|---|-------|
| Campione D'Italia | 41 |
| Canada | 42 |
| Cape Verde | 43 |
| Cayman Islands | 44 |
| Central African Republic | 45 |
| Ceuta And Melilla | 46 |
| Chad | 47 |
| Chile | 48 |
| China | 49 |
| Christmas Island | 50 |
| Cocos (Keeling) Islands | 51 |
| Colombia | 52 |
| Comoros | 53 |
| Congo, Democratic Republic of (was Zaire) | 54 |
| Congo, Peoples Republic of | 55 |
| Cook Islands | 56 |
| Costa Rica | 57 |
| Cote D'Ivoire | 58 |
| Croatia (local name: Hrvatska) | 59 |
| Cuba | 60 |
| Cyprus | 61 |
| Czech Republic | 62 |
| Denmark | 63 |
| Djibouti | 64 |
| Dominica | 65 |
| Dominican Republic | 66 |
| East Timor | 67 |
| Ecuador | 68 |
| Egypt | 69 |
| El Salvador | 70 |
| Equatorial Guinea | 71 |
| Eritrea | 72 |
| Estonia | 73 |
| Ethiopia | 74 |
| Falkland Islands (Malvinas) | 75 |
| Faroe Islands | 76 |
| Fiji | 77 |
| Finland | 78 |
| France | 79 |
| France Metropolitan | 80 |
| French Guiana | 81 |
| French Polynesia | 82 |
| French Southern Territories | 83 |

| Input | Value |
|---------------------------------------|-------|
| Gabon | 84 |
| Gambia | 85 |
| Georgia | 86 |
| Germany | 87 |
| Ghana | 88 |
| Gibraltar | 89 |
| Greece | 90 |
| Greenland | 91 |
| Grenada | 92 |
| Guadeloupe | 93 |
| Guam | 94 |
| Guatemala | 95 |
| Guernsey | 96 |
| Guinea | 97 |
| Guinea-Bissau | 98 |
| Guyana | 99 |
| Haiti | 100 |
| Heard and Mc Donald Islands | 101 |
| Heliogoland | 102 |
| Honduras | 103 |
| Hong Kong | 104 |
| Hungary | 105 |
| Iceland | 106 |
| India | 107 |
| Indonesia | 108 |
| Iran (Islamic Republic of) | 109 |
| Iraq | 110 |
| Israel | 112 |
| Italy | 113 |
| Jamaica | 114 |
| Japan | 115 |
| Jersey | 116 |
| Jordan | 117 |
| Kazakhstan | 118 |
| Kenya | 119 |
| Kiribati | 120 |
| Korea, Democratic Peoples Republic of | 121 |
| Korea, Republic of | 122 |
| Kuwait | 123 |
| Kyrgyzstan | 124 |
| Lake Lugano | 125 |
| Lao Peoples Democratic Republic | 126 |
| Latvia | 127 |

| Input | Value |
|--|-------|
| Lebanon | 128 |
| Lesotho | 129 |
| Liberia | 130 |
| Libyan Arab Jamahiriya | 131 |
| Liechtenstein | 132 |
| Lithuania | 133 |
| Livigno | 134 |
| Luxembourg | 135 |
| Macau | 136 |
| Macedonia, The Former Yugoslav Republic of | 137 |
| Madagascar | 138 |
| Malawi | 139 |
| Malaysia | 140 |
| Maldives | 141 |
| Mali | 142 |
| Malta | 143 |
| Marshall Islands | 144 |
| Martinique | 145 |
| Mauritania | 146 |
| Mauritius | 147 |
| Mayotte | 148 |
| Mexico | 149 |
| Micronesia, Federated States of | 150 |
| Moldova, Republic of | 151 |
| Monaco | 152 |
| Mongolia | 153 |
| Montserrat | 154 |
| Morocco | 155 |
| Mozambique | 156 |
| Mt Athos | 157 |
| Myanmar | 158 |
| Namibia | 159 |
| Nauru | 160 |
| Nepal | 161 |
| Netherlands | 162 |
| Netherlands Antilles | 163 |
| New Caledonia | 164 |
| New Zealand | 165 |
| Nicaragua | 166 |
| Niger | 167 |
| Nigeria | 168 |
| Niue | 169 |
| Norfolk Island | 170 |

| Input | Value |
|--|-------|
| Northern Ireland | 171 |
| Northern Mariana Islands | 172 |
| Norway | 173 |
| Oman | 174 |
| Pakistan | 175 |
| Palau | 176 |
| Palestinian Territory, Occupied | 177 |
| Panama | 178 |
| Papua New Guinea | 179 |
| Paraguay | 180 |
| Peru | 181 |
| Philippines | 182 |
| Pitcairn | 183 |
| Poland | 184 |
| Portugal | 185 |
| Puerto Rico | 186 |
| Qatar | 187 |
| Reunion | 188 |
| Romania | 189 |
| Russian Federation | 190 |
| Rwanda | 191 |
| Saint Kitts and Nevis | 192 |
| Saint Lucia | 193 |
| Saint Vincent and the Grenadines | 194 |
| Samoa | 195 |
| San Marino | 196 |
| Sao Tome and Principe | 197 |
| Sark | 198 |
| Saudia Arabia | 199 |
| Senegal | 200 |
| Seychelles | 201 |
| Sierra Leone | 202 |
| Singapore | 203 |
| Slovakia (Slovak Republic) | 204 |
| Slovenia | 205 |
| Solomon Islands | 206 |
| Somalia | 207 |
| South Africa | 208 |
| South Georgia and the South Sandwich Islands | 209 |
| Spain | 210 |
| Sri Lanka | 211 |
| St. Helena | 212 |
| St. Pierre and Miquelon | 213 |

| Input | Value |
|--------------------------------------|-------|
| Sudan | 214 |
| Suriname | 215 |
| Svalbard and Jan Mayen Islands | 216 |
| Swaziland | 217 |
| Sweden | 218 |
| Switzerland | 219 |
| Syrian Arab Republic | 220 |
| Taiwan | 221 |
| Tajikistan | 222 |
| Tanzania, United Republic of | 223 |
| Thailand | 224 |
| The Canary Islands | 225 |
| Togo | 226 |
| Tokelau | 227 |
| Tonga | 228 |
| Trinidad and Tobago | 229 |
| Tunisia | 230 |
| Turkey | 231 |
| Turkmenistan | 232 |
| Turks and Caicos Islands | 233 |
| Tuvalu | 234 |
| Uganda | 235 |
| Ukraine | 236 |
| United Arab Emirates | 237 |
| United Kingdom | 238 |
| United States | 239 |
| United States Minor Outlying Islands | 240 |
| Uruguay | 241 |
| Uzbekistan | 242 |
| Vanuatu | 243 |
| Vatican City State (Holy See) | 244 |
| Venezuela | 245 |
| Vietnam | 246 |
| Virgin Islands (British) | 247 |
| Virgin Islands (U.S.) | 248 |
| Wallis and Futuna Islands | 249 |
| Western Sahara | 250 |
| Yemen | 251 |
| Yugoslavia | 252 |
| Zambia | 253 |
| Zimbabwe | 254 |

8 APPENDIX 5 – PARENT ENTITY COUNTRIES

| Input | Value |
|--------------------------------|-------|
| Afghanistan | 1 |
| Aland Islands | 2 |
| Albania | 3 |
| Alderney | 4 |
| Algeria | 5 |
| American Samoa | 6 |
| Andorra | 7 |
| Angola | 8 |
| Anguilla | 9 |
| Antarctica | 10 |
| Antigua and Barbuda | 11 |
| Argentina | 12 |
| Armenia | 13 |
| Aruba | 14 |
| Australia | 15 |
| Austria | 16 |
| Azerbaijan | 17 |
| Bahamas | 18 |
| Bahrain | 19 |
| Bangladesh | 20 |
| Barbados | 21 |
| Belarus | 22 |
| Belguim | 23 |
| Belize | 24 |
| Benin | 25 |
| Bermuda | 26 |
| Bhutan | 27 |
| Bolivia | 28 |
| Bosnia and Herzegowina | 29 |
| Botswana | 30 |
| Bouvet Island | 31 |
| Brazil | 32 |
| British Indian Ocean Territory | 33 |
| Brunei Darussalam | 34 |
| Buesingen | 35 |
| Bulgaria | 36 |
| Burkina Faso | 37 |
| Burundi | 38 |
| Cambodia | 39 |
| Cameroon | 40 |

| Input | Value |
|---|-------|
| Campione D'Italia | 41 |
| Canada | 42 |
| Cape Verde | 43 |
| Cayman Islands | 44 |
| Central African Republic | 45 |
| Ceuta And Melilla | 46 |
| Chad | 47 |
| Chile | 48 |
| China | 49 |
| Christmas Island | 50 |
| Cocos (Keeling) Islands | 51 |
| Colombia | 52 |
| Comoros | 53 |
| Congo, Democratic Republic of (was Zaire) | 54 |
| Congo, Peoples Republic of | 55 |
| Cook Islands | 56 |
| Costa Rica | 57 |
| Cote D'Ivoire | 58 |
| Croatia (local name: Hrvatska) | 59 |
| Cuba | 60 |
| Cyprus | 61 |
| Czech Republic | 62 |
| Denmark | 63 |
| Djibouti | 64 |
| Dominica | 65 |
| Dominican Republic | 66 |
| East Timor | 67 |
| Ecuador | 68 |
| Egypt | 69 |
| El Salvador | 70 |
| Equatorial Guinea | 71 |
| Eritrea | 72 |
| Estonia | 73 |
| Ethiopia | 74 |
| Falkland Islands (Malvinas) | 75 |
| Faroe Islands | 76 |
| Fiji | 77 |
| Finland | 78 |
| France | 79 |
| France Metropolitan | 80 |
| French Guiana | 81 |
| French Polynesia | 82 |
| French Southern Territories | 83 |

| Input | Value |
|---------------------------------------|-------|
| Gabon | 84 |
| Gambia | 85 |
| Georgia | 86 |
| Germany | 87 |
| Ghana | 88 |
| Gibraltar | 89 |
| Greece | 90 |
| Greenland | 91 |
| Grenada | 92 |
| Guadeloupe | 93 |
| Guam | 94 |
| Guatemala | 95 |
| Guernsey | 96 |
| Guinea | 97 |
| Guinea-Bissau | 98 |
| Guyana | 99 |
| Haiti | 100 |
| Heard and Mc Donald Islands | 101 |
| Heliogoland | 102 |
| Honduras | 103 |
| Hong Kong | 104 |
| Hungary | 105 |
| Iceland | 106 |
| India | 107 |
| Indonesia | 108 |
| Iran (Islamic Republic of) | 109 |
| Iraq | 110 |
| Ireland | 111 |
| Israel | 112 |
| Italy | 113 |
| Jamaica | 114 |
| Japan | 115 |
| Jersey | 116 |
| Jordan | 117 |
| Kazakhstan | 118 |
| Kenya | 119 |
| Kiribati | 120 |
| Korea, Democratic Peoples Republic of | 121 |
| Korea, Republic of | 122 |
| Kuwait | 123 |
| Kyrgyzstan | 124 |
| Lake Lugano | 125 |
| Lao Peoples Democratic Republic | 126 |

| Input | Value |
|--|-------|
| Latvia | 127 |
| Lebanon | 128 |
| Lesotho | 129 |
| Liberia | 130 |
| Libyan Arab Jamahiriya | 131 |
| Liechtenstein | 132 |
| Lithuania | 133 |
| Livigno | 134 |
| Luxembourg | 135 |
| Macau | 136 |
| Macedonia, The Former Yugoslav Republic of | 137 |
| Madagascar | 138 |
| Malawi | 139 |
| Malaysia | 140 |
| Maldives | 141 |
| Mali | 142 |
| Malta | 143 |
| Marshall Islands | 144 |
| Martinique | 145 |
| Mauritania | 146 |
| Mauritius | 147 |
| Mayotte | 148 |
| Mexico | 149 |
| Micronesia, Federated States of | 150 |
| Moldova, Republic of | 151 |
| Monaco | 152 |
| Mongolia | 153 |
| Montserrat | 154 |
| Morocco | 155 |
| Mozambique | 156 |
| Mt Athos | 157 |
| Myanmar | 158 |
| Namibia | 159 |
| Nauru | 160 |
| Nepal | 161 |
| Netherlands | 162 |
| Netherlands Antilles | 163 |
| New Caledonia | 164 |
| New Zealand | 165 |
| Nicaragua | 166 |
| Niger | 167 |
| Nigeria | 168 |
| Niue | 169 |

| Input | Value |
|--|-------|
| Norfolk Island | 170 |
| Northern Ireland | 171 |
| Northern Mariana Islands | 172 |
| Norway | 173 |
| Oman | 174 |
| Pakistan | 175 |
| Palau | 176 |
| Palestinian Territory, Occupied | 177 |
| Panama | 178 |
| Papua New Guinea | 179 |
| Paraguay | 180 |
| Peru | 181 |
| Philippines | 182 |
| Pitcairn | 183 |
| Poland | 184 |
| Portugal | 185 |
| Puerto Rico | 186 |
| Qatar | 187 |
| Reunion | 188 |
| Romania | 189 |
| Russian Federation | 190 |
| Rwanda | 191 |
| Saint Kitts and Nevis | 192 |
| Saint Lucia | 193 |
| Saint Vincent and the Grenadines | 194 |
| Samoa | 195 |
| San Marino | 196 |
| Sao Tome and Principe | 197 |
| Sark | 198 |
| Saudia Arabia | 199 |
| Senegal | 200 |
| Serbia | 256 |
| Seychelles | 201 |
| Sierra Leone | 202 |
| Singapore | 203 |
| Slovakia (Slovak Republic) | 204 |
| Slovenia | 205 |
| Solomon Islands | 206 |
| Somalia | 207 |
| South Africa | 208 |
| South Georgia and the South Sandwich Islands | 209 |
| Spain | 210 |
| Sri Lanka | 211 |

| Input | Value |
|--------------------------------------|-------|
| St. Helena | 212 |
| St. Pierre and Miquelon | 213 |
| Sudan | 214 |
| Suriname | 215 |
| Svalbard and Jan Mayen Islands | 216 |
| Swaziland | 217 |
| Sweden | 218 |
| Switzerland | 219 |
| Syrian Arab Republic | 220 |
| Taiwan | 221 |
| Tajikistan | 222 |
| Tanzania, United Republic of | 223 |
| Thailand | 224 |
| The Canary Islands | 225 |
| Togo | 226 |
| Tokelau | 227 |
| Tonga | 228 |
| Trinidad and Tobago | 229 |
| Tunisia | 230 |
| Turkey | 231 |
| Turkmenistan | 232 |
| Turks and Caicos Islands | 233 |
| Tuvalu | 234 |
| Uganda | 235 |
| Ukraine | 236 |
| United Arab Emirates | 237 |
| United Kingdom | 238 |
| United States | 239 |
| United States Minor Outlying Islands | 240 |
| Uruguay | 241 |
| Uzbekistan | 242 |
| Vanuatu | 243 |
| Vatican City State (Holy See) | 244 |
| Venezuela | 245 |
| Vietnam | 246 |
| Virgin Islands (British) | 247 |
| Virgin Islands (U.S.) | 248 |
| Wallis and Futuna Islands | 249 |
| Western Sahara | 250 |
| Yemen | 251 |
| Yugoslavia | 252 |
| Zambia | 253 |
| Zimbabwe | 254 |

9 APPENDIX 6 – CT SELF ASSESSMENT

When the Column A figures filed in the CT Self Assessment section of the return do not match the Revenue calculated figures and all other validation rules have been passed, here is the response that will be returned from the webservice.

The <SelfAssessmentCt> element will be updated to contain the Column A figures as calculated by Revenue.

```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <soapenv:Body>
    <ns1:Errors xmlns:ns1="http://www.ros.ie/schemas/formct1/v18/">
      <ns2:SelfAssessmentCt agreeWithFigures="false" cceAmtLptSurchargeDue="0.00"
cceAmtSurchargedue="0.00" cceAmtTaxPaidDirect="0" cceBalanceTaxPayable="12500.00"
cceProfitChargeTax="50000" cceTaxCharge="12500.00" cceTaxPayable="12500.00"
cceTaxPayableBeforePswt="12500.00" declareSelfAssessment="true"
selfAmtLptSurchargeDue="0.00" selfAmtSurchargeDue="0.00" selfAmtTaxPaidDirect="0.00"
selfBalanceTaxPayable="12500.00" selfProfitChargeTax="50000" selfPswtInterimRefunds="0.00"
selfTaxCharge="12500.00" selfTaxPayable="12500.00" selfTaxPayableBeforePswt="12500.00"
xmlns:ns2="http://www.ros.ie/schemas/formct1/v18/">
        <ns1:Error message="This return passes all validation rules but the figures provided in Column
A of the CT Self Assessment panel do not match Revenue's figures. Please open and save your return
using ROS Offline to retrieve the correct Column A figures or retrieve them from the web-service.
Here are the Revenue calculated figures that must be included in your SelfAssessmentCT element
before the return will pass validation:cceProfitChargeTax:50000 cceTaxCharge:12500.00
cceTaxPayable:12500.00 cceAmtSurchargedue:0.00 cceAmtLptSurchargeDue:0.00
cceAmtTaxPaidDirect:0 cceBalanceTaxPayable:12500.00"/>
      </ns1:Errors>
    </soapenv:Body>
  </soapenv:Envelope>
```