NOTES ON THE FORM 1 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2006 – DECEMBER 31ST 2006

Version	Date	Change
V0.1	01/12/2006	Form 1 (Firms) schema.
V0.2	23/05/2007	Updated TradeAccounts/AccountsSubmitted/accountreturn. Updated Type from Date to Integer. Instead of taking the year we now take a number from 0 – 8 with each number representing a year.
0.3	20/07/2012	Updated the following fields to allow them to support the new format registration numbers. The update involves a change to the regular expression used to determine if a number is valid. **Change Details:** 　　**Before**: *"[0-9]{7,8}[A-Wa-w][TWXtwx]?"* 　　**After:** *"[0-9]{7,8}[A-Wa-w][**A-I**TWX**Za-i**twx**z**]?"* **Sample Numbers:** 　　**Existing Format:** 1234567T 　　**New Format:** 1234567FA <table><tr><th>Section</th><th>Field</th></tr><tr><td>Pg 4. – Details</td><td>partnershipnum</td></tr><tr><td>Pg 5. - IrishResidentPartner</td><td>ppsnum</td></tr><tr><td>Pg 5. - NonIrishResidentPartner</td><td>ppsnum</td></tr><tr><td>Pg 20. - DistributionParticulars / IrishResidentPartner</td><td>ppsnum</td></tr><tr><td>Pg 20. - DistributionParticulars / NonIrishResidentPartner</td><td>ppsnum</td></tr></table>

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

This document should be used as an aid to form 1 v1 **schema.xsd**. It details the data types and defaults for the 900 or so fields on the form.

Form Archicture

The following diagram outlines the form 1 (firms) return archicture.

Sub elements are outlined in their appropriate sections.

Form1

The Form1 element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 01/01/2006*
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be must be equal to 31/12/2006*
currency	Alpha – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to "1" for this version of the file format. Will change with each new edition of the form.
language	Alpha E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
product	Alpha	N	The name of the software company that was used to file the form1 was e.g. "DUMMY LTD" in the product tag.

It consists of:
- One Parnership element
- Any of the following optional elements:
  - One Trade element
  - Exempt
  - Rental
  - OtherIrish
  - ForeignIncome
  - OtherIncome
  - ChargesDeductions
  - CapitalGains

A Form 1 must contain at least one of the following attributes representing income to successfully upload return.
→ Trade/TradeItem/TradeProfits/assessibleincome
→ Rental/grossreceived
→ OtherIrish/nontaxableinterest
→ OtherIrish/taxableinterest
→ OtherIrish/otherincome
→ ForeignIncome/ForeignIncomeSummaryDetails/anmtincomeoutsitestate
→ OtherIncome/grossamt
→ OtherIncome/sourcedtls

Partnership

The Personal element has no attributes. It consists of the following required elements:
- Details
- PartnershipParticulars

and the following optional elements
- UnallocatedPartnershipProfits

The PartnershipParticulars element must contain at least one valid IrishResifend Element

Details

The Details element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
Tain	Alphanumeric	N	Agents tain.
agentref	Alphanumeric	N	Agent Reference
partnershipname	Alpha	Y	The Partnership Name (up to and including 40 chars).
partnershipnum	Alphanumeric	Y	The Partnership number of the main taxpayer (length 8 or 9). Format is 7 numeric (including leading zeros) followed by **one character or two characters.**
dtlschngmrkr	Boolean true or false	N	Indicator of a change in partnership details within the tax year.
natureoftrade	Alpha	N	Nature of Trade (up to and including 40 chars).
Fullpartnershipname	Alpha	N	Full Partnership Title (up to 40 characters)
businessaddr1	Alphanumeric	N	Business Address Line 1 (up to and including 35 chars).
businessaddr2	Alphanumeric	N	Business Address Line 2 (up to and including 35 chars).
businessaddr3	Alphanumeric	N	Business Address Line 3 (up to and including 35 chars).
businessaddr4	Alphanumeric	N	Business Address Line 4 (up to and including 35 chars).
officialadddr1	Alphanumeric	N	Official Address Line 1 (up to and including 35 chars).
officialadddr2	Alphanumeric	N	Official Address Line 2 (up to and including 35 chars).
officialadddr3	Alphanumeric	N	Official Address Line 3 (up to and including 35 chars).
officialadddr4	Alphanumeric	N	Official Address Line 4 (up to and including 35 chars).
expressionofdoubtmrkr	Boolean true or false	N	Indicator of a expression of doubt on return.
expressionofdoubtdtls	Alpha	N	Details of expression of doubt (up to and including 140 chars). *This attribute must be returned if the attribute expressionofdoubtmrkr has been returned.*

If the attribute dtlschngmrkr returns a value of "true", one of the following attributes must also be returned:
- natureoftrade
- fullpartnershipname
- businessaddr1
- officialadddr1

PartnershipParticulars

The PartnershipParticulars element has no attributes. It consists of the following elements in sequence:
- IrishResidentPartner
- Zero to 20 NonIrishResidentPartner

There must be at least one IrishResidentPartner element, with a maximum of 100 or
At least one NonIrishResidentPartners with a maximum of 20.

IrishResidentPartner

The IrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ppsn	Alphanumeric	Y	The PPSN number(max length 9). Format is 7 numeric (including leading zeros) followed by **up to 2 valid character**
shareofcase	Numeric	N	Partnership share of case (up to 10 numeric plus two decimal places; 0.00 – 9999999999.00).Maximum of two decimal places. *This attribute must be returned if the attribute* shareofotherincome *has NOT been returned.*
shareofotherincome	Numeric	N	Partnership share of other income(up to 10 numeric plus two decimal places; 0.00 – 9999999999.00). Maximum of two decimal places. *This attribute must be returned if the attribute* shareofcase *has NOT been returned.*
salaryreceived	Boolean	N	Indicator – salary received.
interestoncapitalreceived	Boolean	N	Indicator – capital received.
basisofdistperiodstart	Numeric	N	Basis of distribution at start of period (max value 100; 0.00 – 100.00).Maximum of two decimal places.
partnercommenced	Boolean	N	Indicator – partner commenced during tax year.
partnerceased	Boolean	N	Indicator – partner ceased during tax year.
changeindistribution	Boolean	N	Indicator – change in distribution amount occurred.
dateofchangedistribution	Date	N	Date of change of distribution. (DD/MM/YYYY).
basisofdistperiodend	Numeric	N	Basis of distribution at end of period (up to 3 numeric plus two decimal places, max value 100; 0.00 – 100.00). Maximum of two decimal places.

NonIrishResidentPartner

The NonIrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ppsn	Alphanumeric	N	The PPSN number (max length 9). Format is 7 numeric (including leading zeros) followed by **up to two characters** This attribute must be returned if the attributes name and address have NOT been returned.
name	Alpha	N	Partner name (up to and including 40 chars). *This attribute must be returned if the attribute ppsn has NOT been returned.*
address	Alpha	N	Partner address (up to and including 140 chars). *This attribute must be returned if the attribute ppsn has NOT been returned.*
shareofcase	Numeric	N	Partnership share of case (up to 10 numeric plus two decimal places; 0.00 – 9999999999.00). Maximum of two

			decimal places. *This attribute must be returned if the attribute* shareofotherincome *has NOT been returned.*
shareofotherin come	Numeric	N	Partnership share of other income(up to 10 numeric plus two decimal places; 0.00 – 9999999999.00). Maximum of two decimal places. *This attribute must be returned if the attribute* shareofcase *has NOT been returned.*
salaryreceived	Boolean	N	Indicator – salary received.
interestoncapit alreceived	Boolean	N	Indicator – capital received.
basisofdistperi odstart	Numeric	N	Basis of distribution at start of period (up to 3 numeric pluse two decimal places, max value 100; 0.00 – 100.00).Maximum of two decimal places.
partnercomme nced	Boolean	N	Indicator – partner commenced during tax year.
partnerceased	Boolean	N	Indicator – partner ceased during tax year.
changeindistri bution	Boolean	N	Indicator – change in distribution amount occurred.
dateofchanged istribution	Date	N	Date of change of distribution. (DD/MM/YYYY).
basisofdistperi odend	Numeric	N	Basis of distribution at end of period (up to 3 numeric plus two decimal places, max value 100; 0 – 100). Maximum of two decimal places.

Trade

The Trade element has no attributes. It consists of one or two TradeItem and one of the following optional elements:
- DevLandCapitalGains

The TradeItems element has several layers of subelements, at least one TradeItem element is required.

TradeItem

The Trade element has no attributes. It consists of one TradeProfits element, one TradeAccounts element one TradeCapitalGains element.

TradeAccounts

The Trade element has no attributes. It consists of one AccountSubmitted element OR a sequence of the following elements:
- TradingIncome
- TradingAccountItems
- ExpensesAndDeductions
- CapitalAccountAndBalanceSheetItems
- ExtractsAdjustedProfitComputation

Either the AccountSubmitted element of sequence of account extract elements (above) must be present.

AccountSubmitted

The AccountSubmitted element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
accountperiodstart	Date	Y	Start Date (DD/MM/YYYY) of account period already submitted covering return extract..
accountperiodend	Date	Y	End Date (DD/MM/YYYY) of account period already submitted covering return extract..
accountreturn	Integer 0, 1, 2, 3, 4 , 5, 6, 7 or 8	Y	Return with which the returns were submitted: • 0 Not applicable • 1 for 1998/1999 • 2 for 1999/2000 • 3 for 2000/2001 • 4 for 2001 • 5 for 2002 • 6 for 2003 • 7 for 2004 • 8 for 2005

TradingIncome

The tradingincome element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
turnover	Numeric	N	Sales / Receipts / Turnover (up to 10 numeric; 0 – 9999999999).
govtreceipts	Numeric	N	Receipts from government agencies (up to 10 numeric; 0 – 9999999999).
otherincome	Numeric	N	Other income including tac exempt income (up to 10 numeric; 0 – 9999999999).

At least one attribute must exist for the TradingIncome element.

TradingAccountItems

The TradingAccountItems element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
purchases	Numeric	N	Company Purchases (up to 10 numeric; 0 – 9999999999).
grosstradingprofits	Numeric	N	Gross Trading Profits (up to 10 numeric; 0 – 9999999999).

ExpensesAndDeductions

The ExpensesAndDeductions element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
salarycosts	Numeric	Y	Salary Costs (up to 10 numeric; 0 – 9999999999).
subcontractorcosts	Numeric	Y	Costs of sub contractors (up to 10 numeric; 0 – 9999999999).
consultancycosts	Numeric	N	Cost of consultants ./ professional fees (up to 10 numeric; 0 – 9999999999).
motortravelsubsistence	Numeric	Y	Motor, Travel and Subsustence(up to 10 numeric; 0 – 9999999999).
repairsrenewals	Numeric	N	Repairs / Renewals(up to 10 numeric; 0 – 9999999999).
depreciationgoodwillwriteoff	Numeric	N	Depreciation, Goodwill / Capital Writeoff (up to 10 numeric; 0 – 9999999999).
provisionsbaddebts	Numeric	N	Provisions including bad debts(up to 10 numeric; -9999999999 – 9999999999).
otherexpenses	Numeric	N	Other Expenses (up to 10 numeric; 0 – 9999999999).

CapitalGainsAndBalanceSheetItems

The CapitalGainsAndBalanceSheetItems element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
cashcapitalintroduced	Numeric	N	Cash capital introduced (up to 10 numeric; 0 – 9999999999).
drawings	Numeric	Y	Drawings (net of tax and Pension contributions) (up to 10 numeric; 0 – 9999999999).
closingcapitalbalance	Numeric	N	Closing capital balance (up to 10 numeric; 0 – 9999999999).
stockwipfinishedgoods	Numeric	N	Stock, Work in Progress, Finished goods (up to 10 numeric; 0 – 9999999999).
debtorsandprepayments	Numeric	N	Debtors and Prepayments (up to 10 numeric; 0 – 9999999999).
cashbankdebit	Numeric	Y	Cash / Bank (Debit) (up to 10 numeric; 0 – 9999999999).
bankloanoverdraftcredit	Numeric	Y	Bank / Loans / Overfraft (Credit) (up to 10 numeric; 0 – 9999999999).
clientaccountdebit	Numeric	N	Credit Account Balances (Debit) (up to 10 numeric; 0 – 9999999999).
clientaccountcredit	Numeric	N	Credit Account Balances (Credit) (up to 10 numeric; 0 – 9999999999).
creditorsaccruals	Numeric	N	Creditors and Accruals (up to 10 numeric; 0 – 9999999999).
taxcreditors	Numeric	N	Tax Creditors (up to 10 numeric; 0 – 9999999999).
netassets	Numeric	N	Other Expenses (up to 10 numeric; -9999999999 –

Name	Type	Required Y/N	Description/*Validation*
			9999999999).

ExtractsAdjustedProfitComputation

The ExtractsAdjustedProfitComputation element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
netprofitperaccounts	Numeric	N	Net profits per Accounts (up to 10 numeric; 0 – 9999999999). Either netprofitperaccounts OR netlossperaccounts may exist, not both Required if netlossperaccounts is not returned.
netlossperaccounts	Numeric	N	Net loss per Accounts (up to 10 numeric; 0 – 9999999999). Either netprofitperaccounts OR netlossperaccounts may exist, not both Required if netprofitperaccounts is not returned.
motorexpenses	Numeric	N	Motor Expenses (up to 10 numeric; 0 – 9999999999).
donations	Numeric	N	Donations (Political and Charitable) / Entertainment (up to 10 numeric; 0 – 9999999999).
lightheatphone	Numeric	N	Light / Heat / Phone (up to 10 numeric; 0 – 9999999999).
netgainfixedassets	Numeric	N	Net gain on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
netlossfixassets	Numeric	N	Net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
additionaldtls	Alpha	N	Additional Details (up to and including 500 chars).

TradeProfits

The TradeProfits element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
tradedesc	Alpha	N	Description of Trade (up to and including 40 chars).Mandatory where Balancing Charges or Income Assessable is entered.
accountingperiodfrom	Date	N	Date from which account extracts covering tax year starts.
accountingperiodto	Date	N	Date from which account extracts covering tax year ends.
dateofcesation	Date	N	Date of cessation of source of income. *Must be within the tax year that the return is being filed.*
adjustednetprofit	Numeric	N	Adjusted Net Profit for year (up to 10 numeric; 0 – 9999999999).
adjustednetloss	Numeric	N	Adjusted Net Loss for year (up to 10 numeric; 0 – 9999999999).
assessibleincome	Numeric	N	Assessable income for year Adjected Net Profit for year (up to 10 numeric; 0 – 9999999999). Required if Trade Description entered and Assessible Income not entered.
balancingcharges	Numeric	N	Balancing Charges for year (up to 10 numeric; 0 – 9999999999). Required if Trade Description entered and Balancing Charges entered.

TradeCapitalAllowances

The TradeCapital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
machinery	Numeric	N	Machinery Capital Allowances (up to 10 numeric; 0 – 9999999999)
industrial	Numeric	N	Industry Capital Allowances (up to 10 numeric; 0 – 9999999999).
other	Numeric	N	Other Capital Allowances (up to 10 numeric; 0 – 9999999999).
ufitchangemrkr	boolean, true or false	N	Indicator of change in year to the value of work in progress because of UFIT 40, which gave raise to uplit in value.

TradeDevLand

The TradeDevLand element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
profits	Numeric	N	Profit or Gains from dealing in or developing Land (including Buildings). (up to 10 numeric; 0 – 9999999999)

Rental

The Rental element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rescompliance	Numeric	N	Registration Requirement compliance indicator
numproperties	Numeric	N	Number of properties let (up to 5 numeric; 0 – 99999).
areahectares	Numeric	N	Area in hectares (up to 4 numeric; 0 – 9999).
grossreceived	Numeric	N	Gross Rent Receivable (up to 10 numeric; 0 – 9999999999)
repairs	Numeric	N	Expenses – Repairs (up to 10 numeric; 0 – 9999999999)
interest	Numeric	N	Expenses – Interest (up to 10 numeric; 0 – 9999999999)
section23relief	Numeric	N	Expenses - "Section 23" type relief where 2006 is the first year of claim (up to 10 numeric; 0 – 9999999999)
otherexpenses	Numeric	N	Expenses – Other (up to 10 numeric; 0 – 9999999999)
incomelessexpenses beforecapitalallocanc es	Numeric	N	Amount of income after expenses but before Capital Allowances (up to 10 numeric; 0 – 9999999999)
capitalallowances	Numeric	N	Capital Allowances for year of return (up to 10 numeric; 0 – 9999999999)

OtherIrish

The OtherIrish element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
nontaxableinterest	Numeric	N	Interest on Income from which Irish income tax was not deducted (up to 10 numeric; 0 – 9999999999)
taxableinterest	Numeric	N	Interest on Income (banks, building societies etc) from which Irish income tax was deducted (up to 10 numeric; 0 – 9999999999)
otherincome	Numeric	N	Interest on Other Income (banks, building societies etc) from which Irish income tax was deducted (up to 10 numeric; 0 – 9999999999)
grossdistribution	Numeric	N	Gross Distributions (up to 10 numeric; 0 – 9999999999)
dividendswithouttaxo ndistributions	Numeric	N	Dividends Withholding Tax (up to 10 numeric; 0 – 9999999999)

Exempt

The Exempt element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
stallionfeesprofit	Numeric	N	Profit, Gains or Distributions from Stallion Fees (up to 10 numeric; 0 – 9999999999). *This attribute must be blank if the attribute stallionfeesloss has been returned.*
stallionfeesloss	Numeric	N	Loss from Stallion Fees *This attribute must be blank if the attribute stallionfeesprofit has been returned.*
woodlandprofit	Numeric	N	Profit, Gains or Distributions from Woodlands (up to 10 numeric; 0 – 9999999999). *This attribute must be blank if the attribute woodlandloss has been returned.*
woodlandloss	Numeric	N	Loss from Woodlands (up to 10 numeric; 0 – 9999999999). *This attribute must be blank if the attribute woodlndprofit has been returned.*
greyhoundstudprofit	Numeric	N	Profit, Gains or Distributions from Greyhound Studs (up to 10 numeric; 0 – 9999999999). *This attribute must be blank if the attribute greyhoundstudloss has been returned.*
greyhoundstudloss	Numeric	N	Loss from Greyhound Studs (up to 10 numeric; 0 – 9999999999). *This attribute must be blank if the attribute greyhoundstudprofit has been returned.*
patentincome	Numeric	N	Profit, Gains or Distributions from Patents (up to 10 numeric; 0 – 9999999999).

ForeignIncome

The ForeignIncome element has no attributes. It consists of a sequence of the following optional elements:
- ForeignIncomeSummaryDetails
- ForeignAccountDetails

In addition, the ForeignAccountDetails element has a sequence of sub elements.

ForeignIncomeSummaryDetails

The ForeignIncomeSummaryDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amntincomeoutsidestate	Numeric	N	Income from securities and possessions outside the State (up to 10 numeric; 0 – 9999999999)

ForeignAccountDetails

The ForeignAccountDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
foreignaccmrkr	boolean true or false	N	Indicator that a set of Foreign Bank Account details exists
lifepoliciemrkr	boolean true or false	N	Indicator that a set of Foreign Life Policy details (Part 26 ch 6 TCA 1997) exists.
offshorefundsmrkr	boolean true or false	N	Indicator that offshore funds exist (Part 27 ch 4 TCA 1997)
otheroffshoremrkr	boolean true or false	N	Indicator that other offshore products exist.

The **ForeignAccountDetails** element in turn consists of the following subelements:
- ForeignAccounts
- LifePolicies
- OffshoreFunds
- OtherOffshoreProducts

A maximum of elements for each of these subelements may be returned.

ForeignAccounts

The ForeignAccounts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
bankname	Alpha	Y	Name of bank where money is deposited (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **dateacct** - **address1** - **amountdeposited**
address1	Alpha	Y	Line 1 of the Address of the Bank where the account was opened (up to and including 40 characters).

address2	Alpha	N	Line 2 of the Address of the Bank where the account was opened (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Bank where the account was opened (up to and including 40 characters).

dateacct	Date	Y	Date the account was opened (DD/MM/YYYY).
			Must be before the date of Upload.
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			   - **bankname**
			   - **amountdeposited**

amountdeposited	Numeric	Y	Amount deposited on opening the account (up to 8 numeric; 0 - 99999999).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			   - **bankname**
			   - **dateacct**

nameintermediary	Alpha	N	Name of Intermediary through whom the account was opened (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom account was opened (up to and including 40 characters).

LifePolicies

The LifePolicies element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

namecommencer	Alpha	Y	Name of person who commenced the life policy (up to and including 40 characters).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			   - **policyterms**
			   - **premiumspay**
			in addition a value must be returned for at least one of the following attributes
			   - **relevanttaxable**
			   - **nonrelevanttaxable**
			   - **gaintaxable**

address1	Alpha	Y	Line 1 of the Address of person who commenced the life policy (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the person who commenced the life policy (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the person who commenced the life policy (up to and including 40 characters).

policyterms	Alpha	Y	Terms of the policy
			(up to and including 40 characters).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			   - **namecommencer**
			   - premiumspa

Name	Type	Required Y/N	Description/*Validation*
premiumspay	Numeric	Y	Annual premiums payable (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms**
nameintermediary	Alpha	N	Name of Intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through the foreign policy was acquired (up to and including 40 characters).

OffshoreFunds

The OffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
fundname	Alpha	Y	Name of offshore fund (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **datefund** - **amountacquired**
address1	Alpha	Y	Line 1 of the Address of the Fund (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Fund (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date	Y	Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **amountacquired** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
amountacquired	Numeric	Y	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund**
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired

Name	Type	Required Y/N	Description/*Validation*
			(up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).

OtherOffshoreProducts

The OtherOffshoreProducts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
productname	Alpha	Y	Name of other offshore product (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **datefund** - **amountacquired**
address1	Alpha	Y	Line 1 of the Address of the Prod (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Prod (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Prod (up to and including 40 characters).
dateacquired	Date	N	Date the material interest was acquired (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **productname** - **amountacquired**
amountacquired	Numeric	Y	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **productname** - **datefund**
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).

OtherIncome

The OtherIncome element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossamnt	Numeric	N	Gross amount of income/profit from sources not shown elsewhere (up to 10 numeric; 0 - 9999999999).
sourcedtls	Numeric	N	Detail(s) of income/profit source(s) (up to and including 140 characters).
unallocatedamount	Numeric	N	Amount of unallocated profits. (up to 10 numeric; 0 – 9999999999).
unallocatedreason	Alpha	N	First name of the main taxpayer (up to and including 140 chars). *This attribute must be returned if the attribute unallocatedamount has been returned.*

ChargesDeductions

The ChargesDeductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossamntrenttononresidents	Numeric	N	Gross amount of Rents, etc. payable to Non-Residents in 2006 (up to 10 numeric; 0 - 9999999999).
trsclawback	Numeric	N	Clawback of Employer's Tax Relief at Source (TRS) (up to 10 numeric; 0 - 9999999999).
grossamntchargesanuities	Numeric	N	Gross amount of payment of Charges/Anuities (up to 10 numeric; 0 - 9999999999).
chargeanuitydtls	Alpha	N	Type of payment (up to and including 140 characters).
intrestmortgageloan	Numeric	N	Interest on mortgage or loan (including bank overdraft interest) (up to 10 numeric; 0 - 9999999999).
amntdonationsnonsport	Numeric	N	Amount of Donations to Approved Bodies (up to 10 numeric; 0 - 9999999999).
amntdonationssport	Numeric	N	Amount of Donations to Approved Sports Bodies (up to 10 numeric; 0 - 9999999999).

CapitalGains

The CapitalGains element has no attributes. It consists of a sequence of the following optional elements:
- CapitalGainsAccrues
- DistributionOfParticulars
- ChargableAssetsAcquired

In addition, the DistributionParticulars has a sequence of subelements.

CapitalGainsAccrued

The CapitalGainsAccrued element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
sharesquoteddisposalsconnectedmrkr	Boolean true or false	N	Shares/Securities - Quoted (Disposals between connected persons)
sharesquotedaggconsid	Numeric	N	Shares/Securities - Quoted (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999)
sharesunquoteddisposalconnectedmrkr	Boolean true or false	N	Shares/Securities - Unquoted (Disposals between connected persons)
sharesunquotedaddconsid	Numeric	N	Shares/Securities - UnQuoted (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999)
agriclandbuildingsnum	Numeric	N	Agricultural Land/Buildings (No. of Disposals) (up to 3 numeric; 0 – 999)
agriclandbuildingsdisposalconnectedmrkr	Boolean true or false	N	Agricultural Land/Buildings (Disposals between connected persons)
agriclandbuildingsarea	Numeric	N	Agricultural Land/Buildings (Aggregated Area in Hectares) (up to 5 numeric plus two decimal places; 0 – 99999.99). Maximum of two decimal places.
agriclandbuildingsconsid	Numeric	N	Agricultural Land/Buildings (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999) *If a value is returned for this attribute a value must also be returned for each of the following attributes* - ***agriclandbuildingsarea*** - ***agriclandbuildingsnum***
devlandnum	Numeric	N	Development Land/Buildings (No. of Disposals) (up to 3 numeric; 0 – 999)
devlanddisposalconnectedmrkr	Boolean true or false	N	Development Land/Buildings (Disposals between connected persons)
devlandarea	Numeric	N	Development Land/Buildings (Aggregated Area in Hectares) (up to 5 numeric plus two decimal places; 0 – 99999.99) Maximum of two decimal places.
devlandconsid	Numeric	N	Development Land/Buildings (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999) *If a value is returned for this attribute a value must also be returned for each of the following attributes* - ***devlandarea*** - ***devlandnum***

Name	Type	Required Y/N	Description/*Validation*
commercialnum	Numeric	N	Commercial Premises (No. of Disposals) (up to 3 numeric; 0 – 999)
commercialdisposalconnectedmrkr	Boolean true or false	N	Commercial Premises (Disposals between connected persons)
commercialconsid	Numeric	N	Commercial Premises (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999) *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **commercialnum**
residentialnum	Numeric	N	Residential Premises (No. of Disposals) (up to 3 numeric; 0 – 999)
residentialdisposalconnectedmrkr	Boolean true or false	N	Residential Premises (Disposals between connected persons)
residentialconsid	Numeric	N	Residential Premises (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999) *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **residentialnum**
othernum	Numeric	N	Other Assets (No. of Disposals) (up to 3 numeric; 0 – 999)
otherdisposalconnectedmrkr	Boolean true or false	N	Other Assets (Disposals between connected persons)
otherconsid	Numeric	N	Other Assets (Aggregated Consideration) (up to 10 numeric; 0 – 9999999999) *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **othernum**
totalconsid	Numeric	Y	Total Consideration of disposal(s). (up to 10 numeric; 0 – 9999999999)
incidentalcostsdisposals	Numeric	N	Incidental cost(s) of disposal(s). (up to 10 numeric; 0 – 9999999999)
addnetconsiderations	Numeric	N	Aggregate net consideration (up to 10 numeric; 0 – 9999999999)
costofacquisition	Numeric	N	Cost of acquisition
notatarmslengthmrkr	Boolean true or false	N	Indicate if not at arms length
amntenhancedexpenditureclained	Numeric	N	Amount of enhanced expenditure claimed (up to 10 numeric; 0 – 9999999999)
amntchargablegains	Numeric	Y	Amount of Chargeable Gain/s (up to 10 numeric; 0 – 9999999999)

DistributionParticulars

The DistributionParticulars element has no attributes. It consists of a sequence of the following optional elements:
- IrishResidentPartner
- NonIrishResidentPartner

A minimum of one and a maximum of 100 IrishResidentPartner may be returned.
A minimum of zero and a maximum of 20 NonIrishResidentPartner may be returned.

IrishResidentPartner

The IrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ppsnum	Alphanumeric	N	PPS No. of Partner (length 8 or 9). Format is 7 numeric (including leading zeros) followed by **one or two characters.** *If a value is returned for this attribute a value must also be returned for one of the following attributes* ***basisofdistribution*** ***amntchargablegain***
basisofdistribution	Numeric	N	Basis of Distribution % (max value 100; 0.00 – 100.00). Maximum of two decimal places. *If a value is returned for this attribute a value must also be returned for the attribute* ***ppsnum***
amntchargablegain	Numeric	N	Amount of Chargeable Gain (up to 10 numeric; 0 - 9999999999). *If a value is returned for this attribute a value must also be returned for the attribute* ***ppsnum***

NonIrishResidentPartner

The NonIrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ppsnum	Alphanumeric	N	PPS No. of Partner (length 8 or 9). Format is 7 numeric (including leading zeros) followed by **one or two characters.** *If a value is returned for this attribute a value must also be returned for one of the following attributes* ***basisofdistribution*** ***amntchargablegain***
name	Alpha	N	Name of non resident partner (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* ***address*** ***basisofdistribution***
address	Alphanumeric	N	Address of non resident partner (up to and including 140 characters). *If a value is returned for this attribute a*

Name	Type	Required Y/N	Description/*Validation*
			value must also be returned for each of the following attributes • ***name*** • ***basisofdistribution***
basisofdistribution	Numeric	N	Basis of Distribution % (max value 100; 0 – 100). Maximum of two decimal places. *If a value is returned for this attribute a value must also be returned for each of the following attributes* • ***name & address*** • ***OR*** • ***ppsnum***

If any attribute is returned, basisofdistribution is required in addition to ppsnum OR name and address.

ChargableAssets

The ChargableAssets element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
assetdesc	Alpha	N	DescAption of the asset (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* • ***dateacquired*** • ***costofacquisition***
dateacquired	Date	N	Date Acquired (DD/MM/YYYY) *Date must be within the current return year.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* • ***assetdesc*** • ***costofacquisition***
costofacquisition	Numeric	N	Cost Of Acquisition (up to 10 numeric; 0 - 9999999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* • ***assetdesc*** • ***dateacquired***

There may be zero to 20 ChargableAssets elements.

APPENDIX 1 SAMPLE XML

The following represents a sample XML file based on this schema. Note that dummy data has been used.

```xml
<?xml version="1.0" encoding="UTF-8"?>
<!--Sample XML file generated by XMLSPY v5 rel. 2 U (http://www.xmlspy.com)-->
<Form1 xmlns="http://www.ros.ie/schemas/form1/v1/" xmlns:ros="http://www.ros.ie/schemas/rostypes/" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.ros.ie/schemas/form1/v1/
D:\eclipse\workspace\schemas\src\form1firms\v1\schema.xsd" periodstart="00/00/1000" periodend="00/00/1000" currency="E" formversion="6" language="E" product="a">
    <Partnership>
        <Details tain="a" agentref="a" partnershipname="a" partnershipnum="0AT" dtlschngmrkr="false" natureoftrade="a" fullpartnershipname="a" businessaddr1="a"
businessaddr2="a" businessaddr3="a" businessaddr4="a" officialaddr1="a" officialaddr2="a" officialaddr3="a" officialaddr4="a" expressionofdoubtmrkr="false"
expressionofdoubtdtls="a"/>
        <PartnershipParticulars>
            <IrishResidentPartner ppsn="0AT" shareofcase="3.14" shareofotherincome="3.14" salaryreceived="false" interestoncapitalreceived="false"
basisofdistperiodstart="3.14" partnercommenced="false" partnerceased="false" changeindistribution="false" dateofchangedistribution="00/00/1000"
basisofdistperiodend="3.14"/>
            <NonIrishResidentPartner pps="0AT" name="a" address="a" shareofcase="3.14" shareofotherincome="3.14" salaryreceived="false"
interestoncapitalreceived="false" basisofdistperiodstart="3.14" partnercommenced="false" partnerceased="false" changeindistribution="false"
dateofchangedistribution="00/00/1000" basisofdistperiodend="3.14"/>
        </PartnershipParticulars>
    </Partnership>
    <Trade>
        <TradeItem>
            <TradeProfits tradedesc="a" accountingperiodfrom="00/00/1000" accountingperiodto="00/00/1000" dateofcesation="00/00/1000" adjustednetprofit="9999999999"
adjustednetloss="9999999999" assessibleincome="9999999999" balancingcharges="9999999999"/>
            <TradeAccounts>
                <AccountSubmitted accountperiodstart="00/00/1000" accountperiodend="00/00/1000" accountreturn="a"/>
            </TradeAccounts>
            <TradeCapitalAllowances machinery="9999999999" industrial="9999999999" other="9999999999" ufitchangemrkr="false"/>
        </TradeItem>
        <TradeDevLand profits="9999999999"/>
    </Trade>
    <Exempt stallionfeesprofit="9999999999" stallionfeesloss="9999999999" woodlandprofit="9999999999" woodlandloss="9999999999" greyhoundstudprofit="9999999999"
greyhoundstudloss="9999999999" patentincome="9999999999"/>
    <Rental rescompliance="true" numproperties="9999" areahectares="9999" grossreceived="9999999999" repairs="9999999999" interest="9999999999"
section23relief="9999999999" otherexpenses="9999999999" incomelessexpensesbeforecapitalallocances="9999999999" capitalallowances="9999999999"/>
    <OtherIrish nontaxableinterest="9999999999" taxableinterest="9999999999" otherincome="9999999999" grossdistribution="9999999999"
dividendswithouttaxondistributions="9999999999"/>
    <ForeignIncome>
        <ForeignIncomeSummaryDetails amntincomeoutsidestate="9999999999"/>
        <ForeignAccountDetails foreignaccmrkr="false" lifepoliciemrkr="false" offshorefundsmrkr="false" otheroffshoremrkr="false">
            <ForeignAccounts bankname="a" address1="a" address2="a" address3="a" dateacct="00/00/1000" amountdeposited="99999999" nameintermediary="a"
addressintermediary1="a" addressintermediary2="a" addressintermediary3="a"/>
            <LifePolicies namecommencer="a" address1="a" address2="a" address3="a" policyterms="a" premiumspay="99999999" nameintermediary="a"
addressintermediary1="a" addressintermediary2="a" addressintermediary3="a"/>
            <OffshoreFunds fundname="a" address1="a" address2="a" address3="a" datefund="00/00/1000" amountacquired="99999999" nameintermediary="a"
addressintermediary1="a" addressintermediary2="a" addressintermediary3="a"/>
            <OtherOffshoreProducts productname="a" address1="a" address2="a" address3="a" dateacquired="00/00/1000" amountacquired="99999999"
nameintermediary="a" addressintermediary1="a" addressintermediary2="a" addressintermediary3="a"/>
        </ForeignAccountDetails>
    </ForeignIncome>
    <OtherIncome grossamnt="9999999999" sourcedtls="a" unallocatedamount="9999999999" unallocatedreason="a"/>
    <ChargesDeductions grossamntrenttononresidents="9999999999" trsclawback="9999999999" grossamntchargesanuities="9999999999" chargeanuitydtls="a"
intrestmortgageloan="9999999999" amntdonationsnonsport="9999999999" amntdonationssport="9999999999"/>
    <CapitalGains>
        <CapitalGainsAccrued sharesquoteddisposalsconnectedmrkr="true" sharesquotedaggconsid="9999999999" sharesunquoteddisposalconnectedmrkr="true"
sharesunquotedaddconsid="9999999999" agriclandbuildingsnum="9999" agriclandbuildingsdisposalconnectedmrkr="true" agriclandbuildingsarea="3.1"
agriclandbuildingsconsid="9999999999" devlandnum="9999" devlanddisposalconnectedmrkr="true" devlandarea="3.1" devlandconsid="9999999999" commercialnum="9999"
commercialdisposalconnectedmrkr="true" commercialconsid="9999999999" residentialnum="9999" residentialdisposalconnectedmrkr="true" residentialconsid="9999999999"
othernum="9999" otherdisposalconnectedmrkr="true" otherconsid="9999999999" totalconsid="9999999999" incidentalcostsdisposals="9999999999"
addnetconsiderations="9999999999" costofacquisition="9999999999" notatarmslengthmrkr="true" amntenhancedexpenditureclained="9999999999"
amntchargablegains="9999999999"/>
        <DistributionParticulars>
            <IrishResidentPartner ppsnum="0AT" basisofdistribution="3.14" amntchargablegain="9999999999"/>
            <NonIrishResidentPartner ppsnum="0AT" name="a" address="a" basisofdistribution="3.14"/>
        </DistributionParticulars>
        <ChargableAssets assetdesc="a" dateacquired="00/00/1000" costofacquisition="9999999999"/>
    </CapitalGains>
</Form1>
```

APPENDIX 2 ISSUES