

**NOTES ON THE FORM 1 (FIRMS) DOCUMENT TYPE DEFINITION FOR THE TAX YEAR
JANUARY 1ST 2018 – DECEMBER 31ST 2018**

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Version	Date	Change
0.1	12/10/2017	Amendments & Updates
0.2	17/10/2018	Amendments & Updates

NOTES ON ELEMENTS

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 firms v19 **schema-2018.xsd**. It details the data types and defaults for the fields on the form.

Please Note:

There are a number of nodes in the **<Form1Firms>** node that are for internal processing only and are not input on the form. They are:

The file consists of one Form1Firm Element and 1 to many Error Elements

Form1Firms

The Form1Firm 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). <i>Must be equal to 01/01/2018</i>
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be must be equal to 31/12/2018</i>
currency	String – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to “18” for this version of the file format. Will change with each new edition of the form.
language	String E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
product	String	N	The name of the software/software company used to submit the form 1 firms should be entered here, e.g. “DUMMY LTD”. Note ‘ROS launcher/ROS on line’ is not an appropriate entry here.

It consists of:

- One Partnership element
- Up to two optional Trade elements
- Any of the following optional elements:
 - Exempt
 - Rental
 - OtherIrish
 - ForeignIncome
 - OtherIncome
 - ChargesDeductions
 - Unallocated
 - ChargeableAssets
 - CapitalGains
 - OtherNote
 - Errors

Partnership

The Partnership element has no attributes. It consists of the following required elements:

- Details
- PartnershipParticulars

Details

The Details element has the following attributes.

Name	Type	Required Y/N	Description/Validation
agentstain	String	N	The TAIN number of the agent for the main taxpayer <i>May not be longer than 6 characters. Format is 5 numeric (including leading zeros) followed by one check character</i>
clientref	String	N	Client Reference Number. (Up to 30 Characters)
taxrefnum	String	Y	Tax Reference Number <i>This is required</i> <i>May not be longer than 8 characters. Format is 7 numeric (including leading zeros) followed by one check character</i>
partnershipname	String	N	Partnership Name. (Up to 40 Characters)
expressionofdoubtindicator	String	N	Indicator to indicate if there is an expression of doubt associated with this return. <i>This must be true if there is a value returned at any of the fields expressionofdoubt, expressdoubttaxlaw, expressdoubtamount, expressdoubtdocs and expressdoubtguidelines</i>
expressionofdoubt	String	N	Expression of doubt about this return. (Up to 1000 Characters) <i>This is a required field if expressionofdoubtindicator is true</i>
expressdoubttaxlaw	String	N	Expression of doubt about this return. (Up to 1000 Characters) <i>This is a required field if expressionofdoubtindicator is true</i>
expressdoubtamount	String	N	Partners Share of Case. (Up to 8 numeric ;0 – 99999999.99) <i>This is a required field if expressionofdoubtindicator is true</i>
expressdoubtdocs	String	N	Expression of doubt about this return. (Up to 1000 characters) <i>This is a required field if expressionofdoubtindicator is true</i>
expressdoubtguidelines	String	N	Expression of doubt about this return. (Up to 1000 characters) <i>This is a required field if expressionofdoubtindicator is true</i>

PartnershipParticulars

The PartnershipParticulars element has no attributes. It consists of the following elements:

- Up to 100 IrishResidentPartners
- Up to 20 NonResidentPartners

IrishResidentPartner

The IrishResidentPartners element has the following attributes:

Name	Type	Required Y/N	Description/Validation
ppsn	String	N	The PPSN (RSI) number of Partner. <i>May not be longer than 9 characters. Format is 7 numeric (including leading zeros) followed by one or two check characters.</i> <i>This is required where information is return in this element.</i> <i>This is a required element where there is no Information returned at NonResidentPartner.</i>
shareofcase	Numeric	N	Partners Share of Case. (Up to 8 numeric ;0 – 99999999) <i>This is required where there is a ppsn and no shareofincome</i>
shareofotherincome	Numeric	N	Share of Other Income. (Up to 8 numeric; 0 – 99999999) <i>This is required where there is a ppsn and no shareofcase</i>
salaryreceived	boolean true or false	N	Indicator to indicate if salary received for this partner

Name	Type	Required Y/N	Description/Validation
interestoncapitalreceived	boolean true or false	N	Indicator to indicate if Interest received on Capital for this partner
basisofdistperiodstart	Numeric	N	Basis of distribution for start of period. (up to 8 numeric; 0 – 99999999)
partnercommenced	boolean true or false	N	Indicator to indicate if this partner commenced in this return year
partnerceased	boolean true or false	N	Indicator to indicate if this partner ceased in this return year
changeindistribution	boolean true or false	N	Indicator to indicate if there was a change in distribution.
dateofchangedistribution	Date	N	Date of Change in distribution. (dd/MMyyyy) <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
basisofdistperiodend	Numeric	N	Basis of distribution for end of period. (up to 8 numeric; 0 – 99999999)

NonResidentPartner

The NonResidentPartner has the following attributes

Name	Type	Required Y/N	Description/Validation
ppsn	String	N	The PPSN (RSI) number of Partner. <i>May not be longer than 9 characters. Format is 7 numeric (including leading zeros) followed by one or two check characters.</i> <i>This is required where information is return in this element and if there is no Information returned at IrishResidentPartner.</i>
name	String	N	Name and Address of the partner if no ppsn exists. (up to 500 characters) <i>This must be present if no ppsn is given.</i>
shareofcase	Numeric	N	Partners Share of Case. (up to 8 numeric ;0 – 99999999) <i>This is required where there is a ppsn and no shareofincome</i>
shareofotherincome	Numeric	N	Share of Other Income. (up to 8 numeric; 0 – 99999999) <i>This is required where there is a ppsn and no shareofcase</i>
salaryreceived	boolean true or false	N	Indicator to indicate if salary received for this partner
interestoncapitalreceived	boolean true or false	N	Indicator to indicate if Interest received on Capital for this partner
basisofdistperiodstart	Numeric	N	Basis of distribution for start of period. (up to 8 numeric; 0 – 99999999)
partnercommenced	boolean true or false	N	Indicator to indicate if this partner commenced in this return year
partnerceased	boolean true or false	N	Indicator to indicate if this partner ceased in this return year
changeindistribution	boolean true or false	N	Indicator to indicate if there was a change in distribution.
dateofchangedistribution	Date	N	Date of Change in distribution. (dd/MMyyyy) <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
basisofdistperiodend	Numeric	N	Basis of distribution for end of period. (up to 8 numeric; 0 – 99999999)

Trade

The Trade element has no attributes. It consists of the following optional elements:

- TradeItem

TradeItem

The TradeItem element has no attributes. It consists of the following elements:

- TradeProfits
- TradeAccounts
- TradeCapitalAllowences

TradeProfits

The TradeProfits element has the following attributes:

Name	Type	Required Y/N	Description/Validation
tradedesc	String	N	Description of trade. (Up to and including 40 characters) <i>Where there is a value returned anywhere under the Trade element then this is a required field.</i>
tradeno	Numeric	Y	This attribute represents the trade number. <i>This attribute can only store either 1 or 2; pertaining to the first and second trade. Details of the primary trade must be returned with a tradeno of 1</i>
accountingperiodfrom	Date	N	Redundant – Not Used
accountingperiodto	Date	N	Redundant – Not Used
dateofcesation	Date	N	Cessation date for source of income. (dd/MM/yyyy) <i>Must be within the tax year that the return is being filed</i>
balancingcharges	Numeric	N	Balancing Charges. (Up to 8 numeric; 0 – 99999999)
adjustednetprofit	Numeric	N	Adjusted net profit for accounting period. (Up to 8 numeric; 0 – 99999999) <i>Where there is a value returned at adjustednetloss no value can be returned here.</i> <i>If there is a value returned at any of the following then this is required;</i> <ul style="list-style-type: none">- <i>accountfrom</i>- <i>accountto</i>- <i>accountreturn</i>- <i>Any attribute that makes up the accounts fields*</i>
adjustednetloss	Numeric	N	Adjusted net loss for accounting period. (Up to 8 numeric; 0 – 99999999) <i>Where there is a value returned at adjustednetprofit no value can be returned here.</i> <i>If there is a value returned at any of the following then this is required;</i> <ul style="list-style-type: none">- <i>accountfrom</i>- <i>accountto</i>- <i>accountreturn</i>- <i>Any attribute that makes up the accounts fields*</i>
assessibleincome	Numeric	N	Income assessable under Section 98A(4) (up to 8 numeric; 0 – 99999999).
isTradeRCTRelated	Boolean	N	Relevant trade question <i>Where there is a value returned anywhere under the Trade element then this is a required field.</i>

TradeAccounts

The TradeAccounts element has no attributes. It consists of the following elements:

- AccountSubmitted
- TradingIncome
- TradeAccountsItems
- ExpensesAndDeductions
- TradeCapitalAccountsAndBalanceSheetItems
- ExtractsAdjustedProfitComputation

AccountSubmitted

The AccountSubmitted element has the following attributes:

Name	Type	Required Y/N	Description/Validation
accountperiodstart	Date	N	Redundant – Not Used
accountperiodend	Date	N	Redundant – Not Used
accountreturn	Numeric	N	If you have previously submitted accounts information relating to this return state the income tax return to which accounts were submitted <i>Must be a value between 2003 and 2014</i>
submitixbrlros	Boolean true or false	N	<i>If you are choosing the option to submit your financial statements in iXBRL format via ROS please tick the box. Allows the return to be submitted without the completion of the mandatory fields in the same way that the question “previously submitted accounts” works.</i>
regfarmpartnership	Boolean true or false	N	Tick the box if the partnership is a Registered Farm Partnership as defined by S 667C

TradingIncome

The TradingIncome element has the following attributes:

Name	Type	Required Y/N	Description/Validation
govtreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 8 numeric; 0 – 99999999). <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value at accountfrom and there is no value returned at either turnover or otherincome then this is required.</i>
accountfrom	Date	N	Date upon which the accounting period covered by that partnership began (Format dd/MM/yyyy) <i>Must be before the day of Upload.</i> <i>If there is a value at any of the following then this is required;</i> <ul style="list-style-type: none"> - accountto - adjustednetprofit - adjustednetloss - assessableincome - accountreturn
accountto	Date	N	Date upon which the accounting period covered by that partnership ended. (Format dd/MM/yyyy) <i>Must be before the day of Upload and cannot be before accountfrom.</i> <i>If there is a value at any of the following then this is required;</i> <ul style="list-style-type: none"> - accountfrom - adjustednetprofit - adjustednetloss - assessableincome - accountreturn
turnover	Numeric	N	Sales or Receipts or Turnover. (up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value at accountfrom and there is no value returned at either govtreceipts or otherincome then this is required.</i>

Name	Type	Required Y/N	Description/Validation
otherincome	Numeric	N	Other Income. (up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value at accountfrom and there is no value returned at either turnover or govtreceipts then this is required.</i>

TradeAccountsItems

The TradeAccountsItems element has the following attributes:

Name	Type	Required Y/N	Description/Validation
purchases	Numeric	N	(Up to 8 numeric; 0 – 99999999)
gross trading profits	Numeric	N	(Up to 8 numeric; 0 – 99999999)

ExpensesAndDeductions

The ExpensesAndDeductions element has the following attributes:

Name	Type	Required Y/N	Description/Validation
salarycosts	Numeric	N	Salaries or wages, staff costs. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
subcontractor costs	Numeric	N	Sub-contractors. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
motor travel subsistence	Numeric	N	Motor, Travel and Subsistence. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
consultancy costs	Numeric	N	Consultancy, Professional fees. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
repairs renewals	Numeric	N	Repairs or Renewals. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
depreciation goodwill write-off	Numeric	N	Depreciation, Goodwill or Capital write-off. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
provisions bad debts	Numeric	N	Provisions including Bad Debts Positive (Up to 8 numeric; 0 – 99999999) <i>If there is an entry at provision bad debts neg there cannot be a value returned here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>

Name	Type	Required Y/N	Description/Validation
provisionbaddebts neg	Numeric	N	Provisions including Bad Debts Negative. (Up to 8 numeric; 0 – 99999999) <i>If there is an entry at provisionbaddebtspos there cannot be a value returned here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
otherexpenses	Numeric	N	Total Other Expenses. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>

TradeCapitalAccountsAndBalanceSheetItems

The TradeCapitalAccountsAndBalanceSheetItems element has the following attributes:

Name	Type	Required Y/N	Description/Validation
drawings	Numeric	N	Drawings, net of tax and pension contributions. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
closingcapitalbalancepos	Numeric	N	Closing Capital Balance Positive. (Up to 8 numeric; 0 – 99999999) <i>If there is a value at closingcapitalbalancepos there cannot be a value here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
closingcapitalbalanceneg	Numeric	N	Closing Capital Balance Negative. (Up to 8 numeric; 0 – 99999999) <i>If there is a value at closingcapitalbalanceneg there cannot be a value here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
stockwipfinishedgoods	Numeric	N	Stock, Work In Progress, Finished Goods. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
debtorsandprepayments	Numeric	N	Debtors and Prepayments. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
cashbankdebit	Numeric	N	Cash or Bank (Debit). (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
bankloanoverdraft credit	Numeric	N	Bank or Loans or Overdraft (Credit). (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
clientaccountdebit	Numeric	N	Client Account Balances for a debit value. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
clientaccountcredit	Numeric	N	Client Account Balances for a credit value. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>

Name	Type	Required Y/N	Description/Validation
creditorsaccruals	Numeric	N	Creditors and Accruals. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
taxcreditors	Numeric	N	Tax creditors (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
netassetspos	Numeric	N	Net Assets Positive. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at netassetsneg there cannot be a value returned here</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
netassetsneg	Numeric	N	Net Assets Negative. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at netassetspos there cannot be a value returned here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
cashcapitalintroduced	Numeric	N	Cash or Capital Introduced. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>

ExtractsAdjustedProfitComputation

The ExtractsAdjustedProfitComputation element has the following attributes:

Name	Type	Required Y/N	Description/Validation
netprofitperaccounts	Numeric	N	Net profit per accounts. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at netlossperaccounts there cannot be a value returned here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
netlossperaccounts	Numeric	N	Net loss per accounts. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at netprofitperaccounts there cannot be a value returned here.</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i> <i>If there is a value returned at accountfrom then this is required.</i>
motorexenses	Numeric	N	Motor expenses. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here..</i>
donations	Numeric	N	Donations (political and charitable) or entertainment. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
lightheatphone	Numeric	N	Light heat and phone. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
netgainfixedassets	Numeric	N	Other net gain on sale of fixed assets. (Up to 8 numeric; 0 – 999999999) <i>If there is a value returned at netlossfixedassets there cannot be a value returned here</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>

Name	Type	Required Y/N	Description/Validation
netlossfixedassets	Numeric	N	Other net loss on sale of fixed assets. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at netlgainfixedassets there cannot be a value returned here</i> <i>If there is a value returned at accountreturn there cannot be a value returned here.</i>
additionaldtls	String	N	Additional Notes (Up to 500 Characters)
stockrelief666	Numeric	N	Stock relief claimed under S 666 (Up to 10 numeric; 0 – 9999999999)
stockrelief667B	Numeric	N	Stock relief claimed under S 667B (Up to 10 numeric; 0 – 9999999999)
stockrelief667C	Numeric	N	Stock relief claimed under S 667C (Up to 10 numeric; 0 – 9999999999) <i>If there is a value in this field then there must be a value of true in in the 'regfarmpartnership' attribute of the 'AccountSubmitted' element</i>

TradeCapitalAllowances

The TradeCapitalAllowances element has the following attributes:

Name	Type	Required Y/N	Description/Validation
machinery	Numeric	N	Machinery assets. (Up to 8 numeric; 0 – 99999999)
industrial	Numeric	N	Industrial assets. (Up to 8 numeric; 0 – 99999999)
other	Numeric	N	Other assets. (Up to 8 numeric; 0 – 99999999)

*Accounts Fields:

- turnover
- govtreceipts
- otherincome
- grosstradingprofits
- salarycosts
- subcontractorcosts
- motortravelsubsistence
- drawings
- cashbankdebit
- bankloanoverdraftcredit
- purchases
- consultancycosts
- repairsrenewals
- depreciationgoodwillwriteoff
- provisionsbaddebtpos
- provisionsbaddebtsneg
- otherexpenses
- cashcapitalintroduced
- closingcapitalbalancepos
- closingcapitalbalanceneg
- stockwipfinishedgoods
- debtorsandprepayments
- clientaccountcredit
- clientaccountdebit
- creditorsaccruals
- taxcreditors
- netassetpos
- netassetneg
- netprofitperaccounts
- netlossperaccounts
- motorexenses
- donations
- lightheatphone

- netgainfixedassets
- netlossfixassets

Exempt

The Exempt element has the following attributes:

Name	Type	Required Y/N	Description/Validation
woodlandprofit	Numeric	N	Profit, Gains or distributions from woodlands fees. (Up to 8 numeric; 0 - 99999999) <i>If there is a value returned at woodlandloss there cannot be a value returned here.</i>
woodlandloss	Numeric	N	If a loss enter the amount of loss. (Up to 8 numeric; 0 - 99999999) <i>If there is a value returned at woodlandprofit there cannot be a value returned here.</i>

Rental

The Rental element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rescompliance	Boolean true or false	N	Indicator that all residential premises comply with Part 7 of the Residential Tenancies Act.
numproperties	Numeric	N	Number of properties rented. (Up to 4 numeric; 0 – 99999) <i>Where a value is returned here there must be a value returned at grossreceived</i>
areahectares	Numeric	N	Area in Hectares if applicable. (Up to 8 numeric; 0.00 – 999999.99)
grossreceived	Numeric	N	Gross Rents Receivable. (Up to 8 numeric; 0 – 99999999) <i>Where there is a value returned here there must be a value returned at numproperties</i>
repairs	Numeric	N	Repairs. (Up to 10 numeric; 0 – 99999999)
interest	Numeric	N	Interest. (Up to 10 numeric; 0 – 99999999)
section23relief	Numeric	N	Expenses for “Section 23” type relief if 2018 is your first year of claim. (Up to 8 numeric; 0 – 99999999)
otherexpenses	Numeric	N	Other Expenses. (Up to 8 numeric; 0 – 99999999)
incomelessexpensesbeforecapitalallowances	Numeric	N	Amount of income after expenses but before Capital Allowances and Losses. (Up to 10 numeric; -9999999999 – 9999999999)
numpropertiescommercial	Numeric	N	Number of properties let. (Up to 4 numeric; 0 – 99999) <i>Where a value is returned here there must be a value returned at grossreceivedcommercial</i>
areahectarescommercial	Numeric	N	Area in Hectares if applicable. (Up to 8 numeric; 0.00 – 999999.99)
grossreceivedcommercial	Numeric	N	Gross Rents Receivable. (Up to 10 numeric; 0 – 99999999) <i>Where there is a value returned here there must be a value returned at numpropertiescommercial</i>
repairscommercial	Numeric	N	Repairs. (Up to 10 numeric; 0 – 99999999)
interestcommercial	Numeric	N	Allowable Interest. (Up to 10 numeric; 0 – 99999999)
otherexpensescommercial	Numeric	N	Other. (Up to 10 numeric; 0 – 99999999)
incomelessexpensesbeforecapitalallowancescommercial	Numeric	N	Amount of chargeable income after expenses but before Capital Allowances (Up to 10 numeric; -9999999999 – 9999999999)

Name	Type	Required Y/N	Description/Validation
incomelessexpensesall	Numeric	N	Amount of chargeable income from all sources, net of expenses but before capital allowances and losses. (Up to 10 numeric; 0 – 99999999)
capitalallowances	Numeric	N	Total Capital Allowances available for 2018 (Up to 10 numeric; 0 – 99999999)
lossescurrentyear	Numeric	N	Amount of losses in this year (Up to 8 numeric; 0 – 99999999) <i>Where this is a value returned here there must not be a value returned in incomelessexpensesbeforecapitalallocances.</i>

OtherIrish

The OtherIrish element has the following attributes:

Name	Type	Required Y/N	Description/Validation
nontaxableinterest	Numeric	N	Non taxable interest. (Up to 8 numeric; 0 – 99999999)
taxableinterest	Numeric	N	Taxable interest. (Up to 8 numeric; 0 – 99999999)
otherincome	Numeric	N	Other Income. (Up to 8 numeric; 0 – 99999999)
grossdistribution	Numeric	N	Gross distributions (Up to 10 numeric; 0 – 99999999)
preexemptpatentincome	Numeric	N	Gross amount of Irish Patent Royalty income previously exempted under Sec. 234 (UP TO 8 NUMERIC; 0 – 99999999)
patentincome	Numeric	N	Gross amount of other Irish Patent Royalty income (UP TO 8 NUMERIC; 0 – 99999999)
dividendswithouttaxondistributions	Numeric	N	Dividends without tax on distributions (Up to 8 numeric; 0 – 99999999)

OtherIncome

The OtherIncome element has the following attributes:

Name	Type	Required Y/N	Description/Validation
grossamtincome	Numeric	N	Gross amount of income/profit from sources not show elsewhere. (Up to 8 numeric; 0 – 99999999)
detailsofincome	String	N	Details of income/profit sources (Up to 140 Characters) <i>If there is a value returned at grossamtincome then this is required.</i>

ChargesDeductions

The ChargesDeductions element has the following attributes:

Name	Type	Required Y/N	Description/Validation
grossrentpayablenonresidents	Numeric	N	Gross amount of Rents etc. payable to non Residents in 2018. (Up to 8 numeric; 0 – 99999999)
clawback	Numeric	N	Clawback of Employers Tax Relief at Source (TRS). If you are an employer enter gross amount of Medical Insurance Premiums paid, if any, on behalf of employees. (Up to 8 numeric; 0 – 99999999)
grossamtpaymentchargestaxed	Numeric	N	Gross amount of payment of Charges/Annuities, incl. Patent Royalties where tax was deducted (Up to 8 numeric; 0 – 99999999)

Name	Type	Required Y/N	Description/Validation
typeofpayment	String	N	Type of payment. (Up to 140 Characters) <i>If there is a value at grossamtpaymentchargestaxed then this is required</i>
intonmortgageorloan	Numeric	N	Interest on mortgage or loan including bank overdraft interest. (Up to 8 numeric; 0 – 99999999)
amtofdonationsapspportbodies	Numeric	N	Amount of Donations paid to Approved Sports Bodies. (Up to 8 numeric; 0 – 99999999)

Unallocated

The Unallocated element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtofprofitsassessable	Numeric	N	Amount of profits assessable under Sec. 008(2)(A)(ii)TCA 1997. (Up to 8 numeric; 0 – 99999999)
apportionmentreq	String	N	Apportionment required under Sec. 008(2)(A)(ii)TCA 1997 (Up to 140 Characters). <i>If there is a value at amtofprofitassessable then this is required.</i>
statewhyprofitless	String	N	State why the aggregate of profits arising to partners is less than the full amount of the partnership profits. (Up to 140 Characters) <i>If there is a value at amtofprofitassessable then this is required.</i>

ChargeableAssets

The ChargeableAssets element has the following attributes:

Name	Type	Required Y/N	Description/Validation
shares	Numeric	N	Shares, quoted and unquoted (Up to 8 numeric; 0 – 9999999999).
respremises	Numeric	N	Residential Premises Cost of acquisition. (Up to 8 numeric; 0 – 99999999). <i>If there is a value returned at resprenumass then this is a required field.</i>
resprenumass	Numeric	N	Residential Premises Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at resprenumass then this is a required field.</i>
commprem	Numeric	N	Commercial Premises Cost of acquisition. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at commprenumass then this is required</i>
commprenumass	Numeric	N	Commercial Premises Number of Assets. (Up to 4 numeric; 0 – 9999). <i>If there is a value returned at commprem then this is required.</i>
agglan	Numeric	N	Agricultural Land Cost of acquisition (Up to 8 numeric; 0 – 99999999). <i>If there is a value returned at agglanumass then this is required</i>
agglanumass	Numeric	N	Agricultural Land Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at agglan then this is required</i>
devland	Numeric	N	Development Land Cost of acquisition. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at devlandumass then this is required.</i>

Name	Type	Required Y/N	Description/Validation
devlandnumass	Numeric	N	Development Land Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at devland then this is required.</i>
busass	Numeric	N	Business Assets Cost of acquisition. (Up to 8 numeric; 0 – 99999999). <i>If there is a value returned at busassnumass then this is required.</i>
busassnumass	Numeric	N	Business Assets Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at busass then this is required.</i>
antiques	Numeric	N	Antiques/Works of art Cost of acquisition. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at antiquumass then this is required</i>
antiquumass	Numeric	N	Antiques/Works of art Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at antiques then this is required.</i>
othershares	Numeric	N	Other Cost of acquisition. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at othernumass then this is required.</i>
othernumass	Numeric	N	Other Number of Assets. (Up to 4 numeric; 0 – 9999) <i>If there is a value returned at othershares then this is required.</i>

CapitalGains

The CapitalGains element has no attributes. It consists of the following elements

- CapitalGainsAccrued
- DistributionParticulars

CapitalGainsAccrued

The CapitalGainsAccrued element has the following attributes:

Name	Type	Required Y/N	Description/Validation
sharesquotednum	Numeric	N	NOT USED
sharesunquotednum	Numeric	N	NOT USED
sharesquoteddisposalsconnectedmrkr	Boolean, true or false	N	Shares / Securities – Quoted Disposals between connected persons
sharesquotedaggconsid	Numeric	N	Shares / Securities – Quoted Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
sharesunquoteddisposalconnectedmrkr	Boolean, true or false	N	Shares / Securities - Unquoted Disposals between connected persons
sharesunquotedaggconsid	Numeric	N	Shares / Securities - Unquoted Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
agriclandbuildingsnum	Numeric	N	Agricultural Land / Buildings No. of Disposals/ (Up to 2 numeric; 0 – 99) <i>If there is a value returned at either agriclandbuildingsarea or agriclandbuildingsconsid then this is required</i>
agriclandbuildingsdisposalconnectedmrkr	Boolean, true or false	N	Agricultural Land / Buildings Disposals between connected persons
agriclandbuildingsarea	Numeric	N	Agricultural Land / Buildings Aggregate Areas in Hectares. (Up to 6 numeric; 0.00 – 9999.99). <i>If there is a value returned at either agriclandbuildingsnum or agriclandbuildingsconsid then this is required.</i>

Name	Type	Required Y/N	Description/Validation
agriclandbuildings consid	Numeric	N	Agricultural Land / Buildings Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>If there is a value returned at either agriclandbuildingsnum or agriclandbuildingsarea then this is required.</i>
devlandnum	Numeric	N	Development Land No. of Disposals. (Up to 2 numeric; 0 – 99) <i>If there is a value returned at either devlandarea or devlandconsider then this is required.</i>
devlanddisposalconnectedmrkr	Boolean, true or false	N	Development Land Disposals between connected persons
devlandarea	Numeric	N	Development Land Aggregate Areas in Hectares. (Up to 6 numeric; 0.00 – 9999.99) <i>If there is a value returned at either devlandnum or devlandconsider then this is required</i>
devlandconsider	Numeric	N	Development Land Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>If there is value return at either devlandarea or devlandconsider then this is required.</i>
commercialnum	Numeric	N	Commercial Premises No. of Disposals. (Up to 2 numeric; 0 – 99) <i>If there is a value returned at commercialconsider then this is required.</i>
commercialdisposalconnectedmrkr	Boolean, true or false	N	Commercial Premises Disposals between connected persons
commercialconsider	Numeric	N	Commercial Premises Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>If there is a value returned at commercialnum then this is required.</i>
residentialnum	Numeric	N	Residential Premises No. of Disposals. (Up to 2 numeric; 0 – 99) <i>If there is a value returned at residentialconsider then this is required.</i>
residentialdisposalconnectedmrkr	Boolean, true or false	N	Residential Premises Disposals between connected persons
residentialconsider	Numeric	N	Residential Premises Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>If there is a value at residentialnum then this is required</i>
venturefundcapitalconnectedmrkr	Boolean, true or false	N	Venture Fund Capital Disposals between connected persons
venturefundcapitalagg consid	Numeric	N	Venture Fund Capital Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
othernum	Numeric	N	Other Assets No. of Disposals (Up to 2 numeric; 0 – 99) <i>If there is a value returned at otherconsider then this is required.</i>
otherdisposalconnectedmrkr	Boolean, true or false	N	Other Assets Disposals between connected persons
otherconsider	Numeric	N	Other Assets Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>If there is a value return at othernum then this is required.</i>
totalconsider	Numeric	N	Total Consideration on Disposals Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) <i>The value returned here should equal the sum of the following;</i> <ul style="list-style-type: none"> ▪ <i>sharesquotedaggconsider</i> ▪ <i>sharesunquotedaggconsider</i> ▪ <i>agriclandbuildingsconsider</i> ▪ <i>devlandconsider</i> ▪ <i>commercialconsider</i> ▪ <i>residentialconsider</i> ▪ <i>otherconsider</i>
incidentalcostsdisposals	Numeric	N	Incidental cost(s) of disposal(s) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
aggnetsconsiderations	Numeric	N	Aggregate net consideration (after incidental costs of disposals) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
costofacquisition	Numeric	N	Cost of acquisition (if assets acquired prior to 6/4/1974 or acquired otherwise not at arms length substitute market value for cost) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
notatarmslengthmarker	Boolean, true or false	N	Indicate if not at arms length
amntenhancedexpenditureclaimed	Numeric	N	Amount of enhancement expenditure claimed (indexed where appropriate) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
amntchargeablegains	Numeric	N	Amount of Chargeable Gain/s Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
gainrelieved	Numeric	N	Amount of gain relieved under S 604A (Up to 10 numeric; 0 – 9999999999)

DistributionParticulars

The DistributionParticulars element has no attributes. It consists of the following elements;

- Up to 100 CGIrishResidentPartner
- Up to 20 CGNonResidentPartner

CGIrishResidentPartner

The CGIrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/Validation
ppsnum	String	N	PPS Number of partner <i>Must be valid pps number. If there is a value returned at either basisofdistribution or amntchargeablegain</i>
basisofdistribution	Numeric	N	Basis of Distribution. (Up to 4 numeric; 0 – 99.99) <i>If there is a value returned at ppsnum and there is no value returned at amntchargeablegain this is required.</i>
amntchargeablegain	Numeric	N	Amount of Chargeable Gain. (Up to 10 numeric; 0 – 9999999999) <i>If there is a value returned at ppsnum and there is no value returned at basisofdistribution this is required.</i>

CGNonResidentPartner

The CGNonResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/Validation
details	String	N	Name, Address and PPS number(if any) of partner. (Up to 500 characters) <i>If there is value returned at basisofdistribution then this is required.</i>
basisofdistribution	Numeric	N	Basis of Distribution. (Up to 4 numeric; 0 – 99.99) <i>If there is a value returned at details then this is required.</i>

ForeignIncome

The ForeignIncome element has no attributes. It consists of any of the following elements:

- ForeignIncomeSummaryDetails

- ForeignAccountDetails

ForeignIncomeSummaryDetails

The ForeignIncomeSummaryDetails element has the following attributes;

Name	Type	Required Y/N	Description/Validation
amntincomeoutsidestate	Numeric	N	Amount of income form outside the state. (Up to 8 numeric; 0 – 99999999)

ForeignAccountDetails

The ForeignAccountsDetails element consists of the following elements

- Up to 20 ForeignAccounts
- Up to 20 LifePolicies
- Up to 20 OffshoreFunds
- Up to 20 OtherOffshoreProducts

It has the following attributes;

Name	Type	Required Y/N	Description/Validation
foreignaccmrkr	Boolean true or false	N	Indicator as to whether there is a Foreign Account associated with this return
lifepolicie mrkr	Boolean true or false	N	Indicator as to whether there is a Foreign Life Policy associated with this return
offshorefundsmrkr	Boolean true or false	N	Indicator as to whether there is am Offshore Fund associated with this return
otheroffshoremrkr	Boolean true or false	N	Indicator as to whether there is an Other Offshore Account associated with this return

ForeignAccounts

The ForeignAccounts element has the following attributes;

Name	Type	Required Y/N	Description/Validation
bankname	String	N	Name of Bank. (Up to 40 Characters) <i>If there are values returned at any of; address1 or dateacct or amountdeposited then this is required.</i>
address1	String	N	Address line 1 of bank. (Up to 40 Characters) <i>If there is a value returned at any of; bankname or dateacct or amountdeposited then this is required.</i>
address2	String	N	Address line 2 of bank. (Up to 40 Characters)
address3	String	N	Address line 3 of bank. (Up to 40 Characters)
dateacct	Date	N	Date account was opened. (Format dd/MM/yyyy) <i>Must be before the day of Upload</i> <i>If there is a value returned at any of; bankname or address1 or amountdeposited then this is required.</i>
amountdeposited	Numeric	N	Amount of money deposited when opening. (Up to 8 numeric; 0 – 99999999) <i>If there is a value returned at any of; bankname or address1 or dateacc then this is required.</i>
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

Name	Type	Required Y/N	Description/Validation
ary3			

LifePolicies

The LifePolicies element has the following attributes;

Name	Type	Required Y/N	Description/Validation
namecommencer	String	N	Name if person who commenced policy. (Up to 40 Characters) <i>If there is a value returned at any of; address1 or policyterms or premiumspay then this is required.</i>
address1	String	N	Address line 1 of person who commenced policy. (Up to 40 Characters) <i>If there is a value returned at any of; namecommencer or policyterms or premiumspay then this is required.</i>
address2	String	N	Address line 2 of person who commenced policy. (Up to 40 Characters)
address3	String	N	Address line 3 of person who commenced policy. (Up to 40 Characters)
policyterms	String	N	Terms of Policy. (Up to 40 Characters) <i>If there is a value returned at any of; namecommencer, address1 or premiumspay then this is requires</i>
premiumspay	Numeric	N	Annuals premiums payable. (up to 8 numeric: 0 – 9999999) <i>This is a required where there is a value returned at namecommencer or address1 or policyterms</i>
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

OffshoreFunds

The OffshoreFunds element has the following attributes;

Name	Type	Required Y/N	Description/Validation
fundname	String	N	Name Of Fund. (Up to 40 Characters) <i>If there is a value returned at any of; address1 or datefund or amountacquired then this is required.</i>
address1	String	N	Address line 1 of Fund. (Up to 40 Characters) <i>If there is a value returned at any of; fundname or datefund or amountacquired then this is required.</i>
address2	String	N	Address line 2 of Fund. (Up to 40 Characters)
address3	String	N	Address line 3 of Fund. (Up to 40 Characters)
datefund	Date	N	Date fund was acquired. (Format dd/MM/yyyy) <i>Must be before the day of Upload</i> <i>If there is a value returned at any of; fundname or address1 or amountacquired then this is required.</i>
amountacquired	Numeric	N	Amount acquired. (up to 8 numeric; 0 – 99999999) <i>If there is a value return at any of; fundname or address1 or datefund then this is required.</i>
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)

Name	Type	Required Y/N	Description/Validation
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

OtherOffshoreProducts

The OthrOffshoreProducts element has the following attributes;

Name	Type	Required Y/N	Description/Validation
productname	String	N	Name Of Product. (Up to 40 Characters) <i>If there is a value returned at any of; address1 or dateacquired or amountacquired then this is required.</i>
address1	String	N	Address line 1 of Product. (Up to 40 Characters) <i>If there is a value returned at any of; productname or dateacquired or amountacquired then this is required</i>
address2	String	N	Address line 2 of Fund. (Up to 40 Characters)
address3	String	N	Address line 3 of Fund. (Up to 40 Characters)
dateacquired	Date	N	Date Product was acquired. (Format dd/MM/yyyy) <i>Must be before the day of Upload</i> <i>If there is a value returned at any of; productname or address1 or amountacquired then this is required.</i>
amountacquired	Numeric	N	Amount acquired. (Up to 8 numeric; 0 – 99999999) <i>If there is a value return at any of; productname or address1 or dateacquired then this is required.</i>
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

Error

The Error element is used to return error information from the webservice. It cannot be used to send information to the webservice.

The Error element consists of the following attributes;

Name	Type	Required Y/N	Description/ Validation
message	String	N	Error message returned from webservice.

APPENDIX 1 – Changes to Schema for Tax Year 2018

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements in bold	Attributes
Form1Firms/Trade	tradeItem	@isTradeRCTRelated
Form1Firms/CapitalGains		@gainrelieved

The following are elements/sub elements/attributes that have been modified

Element	SubElement/SubElement	Attributes
Form1Firms/Rental		@incomelessexpensesbeforecapitalallocanc es @incomelessexpensesbeforecapitalallocanc escommercial
Form1Firms/Partnership	Details	@expressdoubtdocs @expressdoubtguidelines

The following elements/sub elements/attributes have been removed

Element	SubElement/SubElement	Attributes