

**NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1<sup>ST</sup>  
2002 – DECEMBER 31<sup>ST</sup> 2002**

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<b>VERSION CONTROL</b>	

Changes made on 28<sup>th</sup> April 2003 to the DTD (changes done for Tax Year 2002):

- Reviewed DTD and corrected outstanding problems. There are too many changes to provide a comprehensive list—instead, in the “Track Changes” version of the document new text is coloured red and deleted text is coloured blue.

Changes made on 9<sup>th</sup> April 2003 to the DTD (changes done for Tax Year 2002):

- Attribute deduction is not optional. There will be a deduction of €125 if claim refers to individual or €250 if the claim refers to two people or more (3 numeric; 125 or 250).

Changes made on 4<sup>th</sup> April 2003 to the DTD (changes done for Tax Year 2002):

- Attribute loandate now corresponds to - Date of Home Loan taken out (if since 6<sup>th</sup> April 1998)
- Attribute nummonths now corresponds to 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12, required
- The sum of the values returned for the attributes *salarypayeself*, *publicofficeself*, *nonpayeincomeself* in the *Employment* element must be greater than or equal to the sum of values returned for attributes *expensesself*, *allowancesself*, *contributionsself* in the Expenses Section.
- The sum of the values returned for the attributes *salarypayespouse*, *publicofficespouse*, *nonpayeincomespouse* in the *Employment* element must be greater than or equal to the value returned for this attribute *expensesspouse*, *allowancesspouse*, *contributionspouse* in the Expenses Section.
- The value returned for *gainself* must be equal to *charge20self* + *charge40self* + *exemptionself* + *lossforwardself*
- The value returned for *gainspouse* must be equal to *charge20spouse* + *charge40spouse* + *exemptionspouse* + *lossforwardspouse*.
- The sum of Service Charges Tag System for self and spouse cannot be greater than Euro 195.
- The PPSN (RSI) number of the main taxpayer (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one/two characters.
- Tags specific to ROS Offline Application have been listed in Appendix 5

Changes made on 10<sup>th</sup> March 2003 to the DTD (changes done for Tax Year 2002):

- Added attributes *dependentname1*, *dependentname2*, *dependentrelationship1*, *dependentrelationship2*, *dependentannualincome*, and *dependentincomesource* to element *MedicalExpensesDtIs*.
- Added attributes *rentuknetrefself*, *rentuknetrefspouse*, *rentukirishtaxrefself*, *rentukirishtaxrefspouse*, *rentukirishtaxnonrefself*, *rentukirishtaxnonrefspouse* to element *Rents*.
- Under *RetirementReliefDtIs* elements, the old attributes have been replaced with following ones: New attributes *selfempincome*, *balcharges*, *payincome*, *otherincome*, *relevantearning* to element *RelevantEarnings*. New attributes *tradecharges*, *deedcovenants*, *maintenancepay*, *otherdeductions*, *losses*, *netearnings* to element *NetRelevantEarnings*. New attributes *percentmaxrelief*, *specified*, *maxrelief* to element *MaximumRelief*. New attributes *amountpaid2001*, *amountpaid2002*, *amountpaidprior*, *totalrelief*, *prsaamountpaid2001*, *prsaamountpaid2002*, *prsatotalrelief* to element *AmountPaid*.
- Added new attributes *offshorefunds40*, *offshorefunds40aggconsid* to element *AssetDescription*.
- Added new attributes *foreignlife40*, *foreignlife40spouse* to element *AcquisitionDetails*.
- Trimmed the attribute names - *retreliefdateself*, *retreliefdatespouse*, *retreliefamountself*, *retreliefamountspouse* for existing attribute names - *retirementreliefdateself*, *retirementreliefdatespouse*, *retirementreliefamountself*, *retirementreliefamountspouse*.

Changes made on 30<sup>th</sup> January 2003 to the DTD (changes done for Tax Year 2002):

- Only Euro currency is applicable
- Accounts Menus have now four options. The detailed information is to be submitted when turnover is less than €13 million.
- Other elements that are added/removed/modified are listed in Appendix 3

Changes made on 1 November 2002 to the DTD:

- Corrected bankcredit and bankdebit attributes of *BalanceSheetGreater250Farm* element. Incorrectly specified as #IMPLIED. Changed to #REQUIRED as per this document.
- Removed attribute *relatedparty* from *ReserveAccountReport* element

Changes made on 1 November 2002 to this document:

- Corrected typo. The description of the *ProfitGreater250* element was incorrectly named *AdjProfitGreater250*
- Corrected typo. *ChangeNatureActivity* element incorrectly named *ChangeNaturePolicy* under list of optional elements in *AccScrnNotes* element
- Change *interestexpensesself* attribute of *Land* element from required to optional – as per DTD.

Changes made on 14 August 2002 to the DTD:

- Corrected typographical errors: missing or misplaced commas, angle brackets, etc.
- Corrected syntax errors for attributes with default values (were incorrectly specified using #IMPLIED “default”)
- Corrected misspelling of *ProfitGreater250Fram* to *ProfitGreater250Farm*
- Added *relatedparty* attribute to *ReserveAccountReport* element

- Removed misplaced space in ShareOptions sub-element of Paye

Changes made on 14 August 2002 to both the DTD and this document:

- Renamed Employment sub-element of Uk element to UKEmployment
- Renamed Other sub-element of Exempt to OtherExempt
- Renamed Expenses sub-element of MedicalExpensesDtls to MedExpenses

(Note: for these changes the old element names may still be used. They were changed to make it possible to validate the XML against the DTD)

## 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
- Dependent attributes or elements – other elements that must not be null or other attributes for which values must be returned in certain circumstances.

**F11NOTES.pdf** contains three Appendices:

- Capital Gains Element Validation rules – because there are 16 separate pieces of validation for the Capital Gains Element, it is treated separately.
- Changes To DTD For Year 2002 – Errata corrected, elements or attributes which have been removed and elements and attributes that have been added.
- Example – An example of a well formed XML document conforming to the Document Type Definition given in **F11DTD.pdf**

**Note: This sample XML may not necessarily upload successfully onto the ROS system. It contains as many of the attributes listed below as possible and as such may not pass all the validation rules specified in this document**

This document should be used as an aid to **F11DTD.pdf** which may also be downloaded from [www.revenue.ie](http://www.revenue.ie).

**F11DTD.pdf** is the Document Type Definition for Form11 Upload onto ROS. It details the data types and defaults for the 900 or so fields on the form.

The file consists of one Form11 Element

### Form11

The Form11 element has the following attributes:

periodstart	Date, required	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY).
periodend	Date, required	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY).
currency	E required	The currency through which the return is being filed: - E for Euro
formversion	Numeric, required	Must be equal to “3” for this version of the file format. Will change with each new edition of the form.
language	E or G, required	Language through which the return is being filed: - E for English, or - G for Irish
shortnoarequested	true or false, optional	Indicator that a Short Notice of Assessment has been requested.

It consists of:

- One Personal element
- Up to three optional Trade elements
- Any of the following optional elements:
  - Rental
  - Invest
  - Paye
  - OtherIrish
  - Uk
  - Foreign
  - Exempt
  - ChargesDeductions

- Allowances
- CapitalGains

## Personal

The Personal element has no attributes. It consists of one Details element, one marital element and the optional Indicators element.

## Details

The Details element has the following attributes:

surname	Alpha, required	Surname of the main taxpayer (up to and including 20 chars).
firstname	Alpha, required	First name of the main taxpayer (up to and including 20 chars).
dobself	Date, optional	Date of Birth of the main taxpayer (DD/MM/YYYY). <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
ppsnself	Alpha, required	The PPSN (RSI) number of the main taxpayer (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one/two characters.

## Marital

The Marital element has the following attributes:

status	0 or 1 or 2 or 3 or 4 or 5 or 6, required	Current Marital Status. <ul style="list-style-type: none"> <li>- 0 for default (not relevant)</li> <li>- 1 for Single</li> <li>- 2 for Married</li> <li>- 3 for Widowed</li> <li>- 4 for Married but living apart</li> <li>- 5 for Divorced</li> <li>- 6 for Separated</li> </ul> <i>Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. <b>assessment</b>) must also be returned.</i>
stanceschange	true or false, optional	Indicator of a change in marital circumstances within the tax year. <i>The following attributes must be returned where this attribute is returned true:</i> <ul style="list-style-type: none"> <li>- <i>Date of change in marital circumstances within the tax year (i.e. <b>newdate</b> below)</i></li> <li>- <i>Previous Marital Status within the tax year (i.e. <b>prevstatus</b> below)</i></li> </ul>
newdate	Date, optional	Date of change in marital circumstances within the tax year (DD/MM/YYYY). <i>Must be within the tax period that the return is being filed for.</i> <i>Must be after Date of Birth Self (ie. <b>dobself</b> above)</i>
prevstatus	0 or 1 or 2 or 3 or 4 or 5 or 6, optional	Previous Marital Status within the tax year. <ul style="list-style-type: none"> <li>- 0 for default (not relevant)</li> <li>- 1 for Single</li> <li>- 2 for Married</li> <li>- 3 for Widowed</li> <li>- 4 for Married but living apart</li> <li>- 5 for Divorced</li> <li>- 6 for Separated</li> </ul>
assessment	0 or 1 or 2 or 3, optional	Assessment Type. <ul style="list-style-type: none"> <li>- 0 for default (not relevant)</li> <li>- 1 for Joint Assessment</li> <li>- 2 for Separate Assessment</li> <li>- 3 for Separate Treatment</li> </ul>
ppsnspouse	Alpha, optional	The PPSN (RSI) number of the spouse (length 8). Format is 7 numeric (including leading zeros) followed by a check character. Cannot be same as PPSN for self (ie. <b>ppsnself</b> above)

dobspouse	Date, optional	Date of Birth of the spouse (DD/MM/YYYY). <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
dateofdeath	Date, optional	Date of death of the spouse (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be within 5 years of the beginning of the tax period</i>
areassessspouse	true or false, optional	Indicator that main taxpayer is the assessable spouse.
wereassessspouse	true or false, optional	Indicator that the main taxpayer was the previously assessable spouse.
aremaintspouse	true or false, optional	Indicator that the main taxpayer is maintaining the other spouse.
weremaintspouse	true or false, optional	Indicator that the main taxpayer was maintaining the other spouse.
previousassessment	0 or 1 or 2 or 3, optional	Previous Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
nochildren	Numeric, optional	Number of dependent children (up to two numeric allowed; 0 – 99).

## Indicators

The Indicators element has the following attributes:

medcardself	true or false, optional	Indicator that the main taxpayer is a medical card holder.
medcardspouse	true or false, optional	Indicator that the spouse is a medical card holder.
prsiself	true or false, optional	Indicator that the main taxpayer is claiming an exemption from PRSI.
prsispouse	true or false, optional	Indicator that the spouse is claiming an exemption from PRSI.
dirself	true or false, optional	Indicator that the main taxpayer is a Proprietary Director.
dirspouse	true or false, optional	Indicator that the spouse is a Proprietary Director.
domicileself	true or false, optional	Indicator that the main taxpayer was not domiciled in the state.
domicilespouse	true or false, optional	Indicator that the spouse was not domiciled in the state.
citizenself	true or false, optional	Indicator that the main taxpayer was a citizen not ordinarily resident in the state.
citizenspouse	true or false, optional	Indicator that the spouse was a citizen not ordinarily resident in the state.
farmerself	true or false, optional	Indicator that the main taxpayer was a farmer.
farmerspouse	true or false, optional	Indicator that the spouse was a farmer.
expressdoubt	true or false, optional	Indicator of uncertainty about the treatment of any item in the return. <i>Where this attribute is returned <b>true</b> the attribute Details of uncertainty about the treatment of any item in the return (i.e. details below) must also be returned.</i>
details	Alpha, optional	Details of uncertainty about the treatment of any item in the return (up to and including 1000 characters).

## Trade

The Trade element has no attributes. It consists of one TradeInfo element and one AccountChoices element and any of the following optional elements:

- TradeCapital
- Losses
- PSWT
- Review

No further Accounts related elements are required where the attributes set in the AccountChoices element indicate:

- Accounts relating to this return have already been returned, or
- Source of income results from a partnership, or
- Turnover from this source of income is greater than €13m

Further Accounts related elements are required where the attributes set in the AccountChoices element indicate:

- Turnover from this source of income is less than €13m. Where this is the case the following elements are required:
  - **AccScrnLess250** and
  - **AdjProfitLess250**.

The AccScrnNotes is an optional element where further Accounts related elements are required.

## TradeInfo

The TradeInfo element has the following attributes:

tradedes	Alpha, optional	Description of Trade (up to and including 40 chars). Where a value has not been returned for the attribute <b>profitdevelop</b> , this attribute must be returned
incomeforspouse	true or false, optional	Indicator that the income for this trade relates to the spouse.
cease	Date, optional	Cessation date for source of income. This is the date upon which this source of income ceased during the year (DD/MM/YYYY). <i>Must be within the tax year that the return is being filed.</i>
profitdevelop	Numeric, optional	Profit assessable from sale of Residential Development land (up to 8 numeric; 0 – 99999999).
profityear	Numeric, optional	Profit assessable for year of assessment 2002 (up to 8 numeric; 0 – 99999999). Where a value has not been returned for the attribute <b>profitdevelop</b> , this attribute must be returned
balcharges	Numeric, optional	Balancing Charge (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric, optional	Amount of unused capital allowances from a prior period (up to 8 numeric; 0 – 99999999). The value returned for this attribute cannot exceed the sum of the attribute <b>balcharges</b> and the attribute <b>profityear</b> .

## TradeCapital

The TradeCapital element has the following attributes:

machinery	Numeric, optional	Machinery Capital Allowances (up to 8 numeric; 0 – 99999999)
industrial	Numeric, optional	Industry Capital Allowances (up to 8 numeric; 0 – 99999999).
other	Numeric, optional	Other Capital Allowances (up to 8 numeric; 0 – 99999999).
addunused	true or false, optional	Indicator that any unused capital allowances should be added to any loss in the trade for this year where there are insufficient profits.
expplantmachinery	true or false, optional	Indicator that if you wish to elect under Section 284(2)(a)(ab)TCA1997 to have the tax written down value at 31/12/2001 of pre 1 January 2001 expenditure on plant and machinery written off at 20%

## Losses

The Losses element has the following attributes:

priorloss	Numeric, optional	Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999). The value returned for this attribute cannot exceed the sum of the attribute <b>balcharges</b> and the attribute <b>profityear</b> minus the attribute <b>unusedcap</b>
currentloss	Numeric, optional	Amount of losses in this trade period 2002 (up to 8 numeric; 0 – 99999999).
setloss	true or false, optional	Indicator that this loss should be set against other income.

## PSWT

The PSWT element has the following attributes:

pswt	Numeric, optional	Gross PSWT (Euro and Cent ) for this basis period (up to 9 characters, the last 3 of these characters must be the decimal point and the first and the second decimal places; 0.00 – 999999.99).
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## Review

The Reliefs element has the following attributes:

havechangedperiod	True or false, optional	Indicator that the main taxpayer has changed accounting period for this return and needed to review prior years liability in accordance with S 65 TCA 1997.
adjustedprofits	Numeric, optional	Adjusted profits for the corresponding period in year of assessment 2001 (up to 8 numeric; 0 – 99999999).
profitsassessed	Numeric, optional	Profits assessed in year of assessment 2001 (up to 8 numeric; 0 – 99999999).
additionalincome	Numeric, optional	Additional Income in assessable period 2001 (up to 8 numeric; 0 – 99999999). <i>Where a value has been returned for the attribute</i>
additionalincometax	Numeric, optional	Additional Income Tax Due in assessable period 2001 (up to 8 numeric; 0 – 99999999). <i>This attribute must be returned if the attribute <b>havechangedperiod</b> has been returned with a value of true or if any of the follow attributes have been returned:</i> <ul style="list-style-type: none"> <li>- <b>adjustedprofits</b></li> <li>- <b>profitsassessed</b></li> <li>- <b>additionalincome</b></li> </ul> <i>This attribute must be less than the attribute <b>additionalincome</b> where that attribute is greater than 0.</i>

## AccountChoices

The AccountChoices element has no attributes. It consists of one AccountChoice element.

## AccountChoice

The AccountChoice element has the following attributes:



accounts	0 or 1 or 2 or 4, required	Accounts and Turnover Details: <ul style="list-style-type: none"> <li>- 0 for Accounts relating to this return have already been submitted.</li> <li>- 1 for Source of income results from a partnership.</li> <li>- 2 for Turnover from this source of income is less than €13,000,000</li> <li>- 4 for Turnover from this source of income is greater than €13,000,000</li> </ul>
partnershipppsn	Alpha, optional	The PPSN (RSI) number of the partnership (length 8). Format is 7 numeric (including leading zeros) followed by a check character. <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>
accountsfrom	Date, optional	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>
accountsto	Date, optional	Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e. <b>accountsfrom</b> above).</i> <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>
accountssubmittedfrom	Date, optional	Date upon which this accounting period for that trade began (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>
accountssubmittedto	Date, optional	Date upon which the accounting period for that trade ended (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Date upon which this accounting period for that trade began (i.e. <b>accountssubmittedfrom</b> above).</i> <i>This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>
accountsyear	0 or 1 or 2 or 3, optional	Return with which the returns were submitted: <ul style="list-style-type: none"> <li>- 0 Not applicable</li> <li>- 1 for 1998/1999</li> <li>- 2 for 1999/2000</li> <li>- 3 for 2000/2001</li> </ul> <i>This attribute must be returned with a value greater than 0 where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>

## AccScrnLess250

The AccScrnLess250 element has no attributes. It consists of one AccScrnLess250Info element.

## AccScrnLess250Info

The AccScrnLess250Info element has the following attributes:

If the sum of the attribute **sales**, the attribute **govnreceipts** and the attribute **otherincome** exceeds €13,000,000, the attribute **accounts** in the element **AccountChoice** must have a value of 4.

accperiodbfrom	Date, required	Begin date of period to which these accounts refer. (DD/MM/YYYY). <i>Must be before the day of Upload.</i>
accperiodbto	Date, required	End date of period to which these accounts refer. (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Begin date of period to which these accounts refer (i.e. <b>accperiodbfrom</b> above).</i>
sales	Numeric, optional	Sales or Receipts or Turnover (up to 8 numeric; 0 – 99999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - Receipts from Government Agencies (i.e. <b>govnreceipts</b> below) - Other Income (i.e. <b>otherincome</b> below)
govnreceipts	Numeric, optional	Receipts from government agencies (GMS, etc) (up to 8 numeric; 0 – 99999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - Sales or Receipts or Turnover (i.e. <b>sales</b> above) - Other Income (i.e. <b>otherincome</b> below)
otherincome	Numeric, optional	Other Income (up to 8 numeric; 0 – 99999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - Sales or Receipts or Turnover (i.e. <b>sales</b> above) - Receipts from Government Agencies (i.e. <b>govnreceipts</b> above)
purchases	Numeric, optional	Purchases (up to 8 numeric; 0 – 99999999).
tradeprofit	Numeric, optional	Gross Trading Profits (up to 8 numeric; 0 – 99999999).
staffcosts	Numeric, required	Salaries or wages, staff costs (up to 8 numeric; 0 – 99999999).
subcontractors	Numeric, required	Sub-contractors (up to 8 numeric; 0 – 99999999).
consproffees	Numeric, optional	Consultancy, Professional fees (up to 8 numeric; 0 – 99999999).
motortravalsubst	Numeric, required	Motor, Travel and Subsistence (up to 8 numeric; 0 – 99999999).
repairsrenewals	Numeric, optional	Repairs or Renewals (up to 8 numeric; 0 – 99999999).
depreciation	Numeric, optional	Depreciation, Goodwill or Capital write-off (up to 8 numeric; 0 – 99999999).
provisionbaddebts	Numeric, optional	Provisions including Bad Debts (up to 8 numeric; -99999999 – +99999999).
expensesother	Numeric, optional	Total Other Expenses (up to 8 numeric; 0 – 99999999).
capitalintroduced	Numeric, optional	Cash or Capital Introduced (up to 8 numeric; 0 – 99999999).
drawings	Numeric, required	Drawings (net of tax and pension contributions) (up to 8 numeric; 0 – 99999999).
closingbalance	Numeric, optional	Closing Capital Balance (up to 8 numeric; -99999999 – +99999999).
stock	Numeric, optional	Stock, Work In Progress, Finished Goods (up to 8 numeric; 0 – 99999999).
debtors	Numeric, optional	Debtors and Prepayments (up to 8 numeric; 0 – 99999999).
bankdebit	Numeric, required	Cash or Bank (Debit) (up to 8 numeric; 0 – 99999999).
bankcredit	Numeric, required	Bank or Loans or Overdraft (Credit) (up to 8 numeric; 0 – 99999999).
clientaccbalancecredit	Numeric, optional	Client Account Balances for a debit value (up to 8 numeric; 0 – 99999999).

clientaccbalancedebit	Numeric, optional	Client Account Balances for a credit value (up to 8 numeric; 0 – 99999999).
creditorsaccruals	Numeric, optional	Creditors and Accruals (up to 8 numeric; 0 – 99999999).
taxcreditors	Numeric, optional	Tax creditors (up to 8 numeric; 0 – 99999999).
assets	Numeric, optional	Net Assets (up to 8 numeric; -99999999 – +99999999).

### AdjProfitLess250

The AdjProfitLess250 element has no attributes. It consists of one ProfitLess250 element and the optional Adjustments element.

### ProfitLess250

The ProfitLess250 element has the following attributes:

If the attribute **profit** exceeds €13,000,000, the attribute **accounts** in the element **AccountChoice** must have a value of 4.

profit	Numeric, optional	Net profit per accounts (up to 8 numeric; 0 – 99999999). <i>A value must be returned in this attribute unless there is a loss in which case the Net loss per account attribute must be returned (i.e. <b>loss</b> below) and there should be no value in this attribute</i>
loss	Numeric, optional	Net loss per accounts (up to 8 numeric; 0 – 99999999). <i>A value must be returned in this attribute unless there is a profit in which case the Net profit per account attribute must be returned (i.e. <b>profit</b> above) and there should be no value in this attribute</i>

### Adjustments

The Adjustments element has the following attributes:

motorexpanseless250	Numeric, optional	Add-back motor expenses (up to 8 numeric; 0 – 99999999).
donation	Numeric, optional	Add-back donations (political and charitable) or entertainment (up to 8 numeric; 0 – 99999999).
lightheatphoneless250	Numeric, optional	Add-back light heat and phone (up to 8 numeric; 0 – 99999999).
gainssaleassets	Numeric, optional	Other net gain on sale of fixed assets (up to 8 numeric; 0 – 99999999).
losssaleassets	Numeric, optional	Other net loss on sale of fixed assets (up to 8 numeric; 0 – 99999999).

### AccScrnNotes

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

- ReserveAccountReport
- ChangeAccountPolicy
- ChangeNatureActivity
- AdditionalNote

### ReserveAccountReport

The ReserveAccountReport element has the following attributes:

manageassure	true or false, optional	Indicator of qualifications in the audit report arising from acceptance of management assurances.
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accbreakdown	true or false, optional	Indicator of qualifications in the audit report arising from accounting breakdown.
unsubstantiated	true or false, optional	Indicator of qualifications in the audit report arising from inability to substantiate cash transactions.
accountantother	true or false, optional	Indicator of qualifications in the audit report arising from other reasons.

### ChangeAccountPolicy

The ChangeAccountPolicy element has the following attributes:

depreciationnote	true or false, optional	Indicator that there was a change in the accounting policy in relation to depreciation of fixed assets.
stocksnote	true or false, optional	Indicator that there was a change in the accounting policy in relation to stocks and works in progress.
propertydevelop	true or false, optional	Indicator that there was a change in the accounting policy in relation to property development transactions.
policyother	true or false, optional	Indicator that there was some other change in the accounting policy.

### ChangeNatureActivity

The ChangeNatureActivity element has the following attribute:

changebusactivity	true or false, optional	Indicator that there was a change in the nature of the business' activities during the accounting period.
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### AdditionalNote

The AdditionalNote element has the following attribute:

additionalnotetext	Alpha, optional	Additional Information Note (up to 500 characters).
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### Rental

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

- Land
- RentalCapital

### Land

The Land element has the following attributes:

rentaroomself	true or false, optional	Indicator that the main taxpayer wishes to claim Rent-A-Room Relief. The value of this attribute must be 'true' where a value is returned for Rent-a-Room Income (i.e. <b>rentaroomincomeself</b> )
rentaroomspouse	true or false, optional	Indicator that the spouse wishes to claim Rent-A-Room Relief. The value of this attribute must be 'true' where a value is returned for Rent-a-Room Income (i.e. <b>rentaroomincomespouse</b> )
rentaroomincomeself	Numeric, optional	Rent-a-Room Income for the main taxpayer (up to 4 numeric; 0 – €7619) <i>The sum of this attribute and the attribute <b>rentaroomincomespouse</b> must not exceed €7619.</i>
rentaroomincomespouse	Numeric, optional	Rent-a-Room Income for the spouse (up to 4 numeric; 0 – €7619) <i>The sum of this attribute and the attribute <b>rentaroomincomeself</b> must not exceed €7619.</i>

rentself	Numeric, optional	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. <b>properties</b> below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>lossself</b></li> <li>- <b>expensesself</b></li> <li>- <b>capitalselfA</b></li> <li>- <b>capitalselfB</b></li> </ul>
rentspouse	Numeric, optional	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. <b>properties</b> below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>lossspouse</b></li> <li>- <b>expensesspouse</b></li> <li>- <b>capitalspouseA</b></li> <li>- <b>capitalspouseB</b></li> </ul>
expensesself	Numeric, optional	Total Rental Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. <b>rentself</b> above).</i>
expensesspouse	Numeric, optional	Total Rental Expenses for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentspouse</b> above).</i>
netrentself	Numeric, optional	Net rental income for the main tax payer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentself</b> above).</i>
netrentspouse	Numeric, optional	Net rental income for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentspouse</b> above).</i>
repairexpensesself	Numeric, optional	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairexpensesspouse	Numeric, optional	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric, optional	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensesspouse	Numeric, optional	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
otherexpensesself	Numeric, optional	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensesspouse	Numeric, optional	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).
lossself	Numeric, optional	Unused losses and capital allowances for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. <b>rentself</b> above).</i>
lossspouse	Numeric, optional	Unused losses and capital allowances for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentspouse</b> above).</i>
properties	Numeric, optional	Number of properties rented (up to 5 numeric; 0 – 99999). <i>Where a value is returned here a value must also be returned in either of the attributes:</i> <ul style="list-style-type: none"> <li>- <i>Gross Rents for the main taxpayer (i.e. <b>rentself</b> above), or</i></li> <li>- <i>Gross Rents for the spouse (i.e. <b>rentspouse</b> above).</i></li> </ul>
noacreage	Numeric, optional	Acreage (if applicable) (up to 5 numeric; 0 – 99999).

The RentalCapital element has the following attributes:

capitalselfA	Numeric, optional	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999).
capitalspouseA	Numeric, optional	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
capitalselfB	Numeric, optional	Capital Allowances for the year 2002 for the main taxpayer (up to 8 numeric; 0 – 99999999).
capitalspouseB	Numeric, optional	Capital Allowances for the year 2002 for the (up to 8 numeric; 0 – 99999999).
offsetself	true or false, optional	<p>Indicate that the main taxpayer wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2002 against other Income under Section 305 TCA 1997</p> <p>If the value of this attribute is ‘true’, the following validation applies (if a rule fails, the subsequent rules are not checked):</p> <ol style="list-style-type: none"> <li>1. A value is required for <b>capitalselfA</b> and <b>sectionrestrictionself</b> and/or <b>sectionnorestrictionself</b>.</li> <li>2. There must be excess capital allowances greater than zero (calculated as <b>capitalselfA</b> minus the sum of <b>rentself</b> and <b>clawself</b> minus <b>expense</b>).</li> <li>3. The sum of <b>sectionrestrictionself</b> and <b>sectionnorestrictionself</b> must be less than the value of <b>capitalselfB</b>.</li> <li>4. The sum of <b>sectionrestrictionself</b> and <b>sectionnorestrictionself</b> must be less than <b>capitalselfB</b> minus <b>capitalselfA</b> minus the sum of <b>rentself</b> and <b>clawself</b> minus <b>expensesself</b>.</li> </ol>
offsetspouse	true or false, optional	<p>Indicate that the spouse wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2002 against other Income under Section 305 TCA 1997</p> <p>If the value of this attribute is ‘true’, the following validation applies (if a rule fails, the subsequent rules are not checked):</p> <ol style="list-style-type: none"> <li>1. A value is required for <b>capitalspouseA</b> and <b>sectionrestrictionspouse</b> and/or <b>sectionnorestrictionspouse</b>.</li> <li>2. There must be excess capital allowances greater than zero (calculated as <b>capitalspouseA</b> minus the sum of <b>rentspouse</b> and <b>clawspouse</b> minus <b>expense</b>).</li> <li>3. The sum of <b>sectionrestrictionspouse</b> and <b>sectionnorestrictionspouse</b> must be less than the value of <b>capitalspouseB</b>.</li> <li>4. The sum of <b>sectionrestrictionspouse</b> and <b>sectionnorestrictionspouse</b> must be less than <b>capitalspouseB</b> minus <b>capitalspouseA</b> minus the sum of <b>rentspouse</b> and <b>clawspouse</b> minus <b>expensesspouse</b>.</li> </ol>
sectionrestrictionself	Numeric, optional	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the main taxpayer (up to 8 numeric; 0 – 99999999).
sectionrestrictionspouse	Numeric, optional	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric; 0 – 99999999).
sectionnorestrictionself	Numeric, optional	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the main taxpayer (up to 8 numeric; 0 – 99999999).
sectionnorestrictionspouse	Numeric, optional	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the spouse (up to 8 numeric; 0 – 99999999).
clawself	Numeric, optional	Amount earned from the sale of any property sold in the year which resulted in the clawback of any relief previously granted for the main taxpayer (up to 8 numeric; 0 – 99999999).
clawspouse	Numeric, optional	Amount earned from the sale of any property sold in the year which resulted in the clawback of any relief previously granted for the spouse (up to 8 numeric; 0 – 99999999).

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

- RetentionTax
- SSIA
- SavingAccounts
- GrossDistribution

## RetentionTax

The RetentionTax element has the following attributes:

noaccountself	Numeric, optional	Number of DIRT accounts for the main taxpayer (up to 3 numeric; 0 – 999). <i>This attribute is required where a figure is returned for attribute Gross Amount of interest or credit on DIRT accounts for the main taxpayer (i.e. <b>amountself</b> below).</i>
noaccountspouse	Numeric, optional	Number of DIRT accounts for the spouse (up to 3 numeric; 0 - 999). <i>This attribute is required where a figure is returned in the attribute Gross Amount of interest or credit on DIRT accounts for the spouse (i.e. <b>amountspouse</b> below).</i>
amountself	Numeric, optional	Gross Amount of interest or credit on DIRT accounts for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>This attribute is required where a figure is returned for the attribute Number of DIRT accounts for the main taxpayer (i.e. <b>noaccountself</b> above).</i>
amountspouse	Numeric, optional	Gross Amount of interest or credit on DIRT accounts for the spouse (up to 8 numeric; 0 - 99999999). <i>This attribute is required where a figure is returned in the attribute Number of DIRT accounts for the spouse (i.e. <b>noaccountspouse</b> above).</i>

## SSIA

The SSIA element has the following attributes.

ssiaself	true or false, optional	Indicator that an SSIA was opened in the year 2002 for the main taxpayer
ssiaspouse	true or false, optional	Indicator that an SSIA was opened in year 2002 for the spouse
banknameself	Alpha, required	Name of Bank/Building Society etc. for the main taxpayer
banknamespouse	Alpha, required	Name of Bank/Building Society etc. for the spouse
dtacctopenself	Date, optional	Date the account was opened for the main taxpayer (DD/MM/YYYY). <i>Must be before the day of Upload.</i>
dtacctopenspouse	Date, optional	Date the account was opened for the spouse(DD/MM/YYYY). <i>Must be before the day of Upload.</i>

## SavingAccounts

The SavingAccounts element has the following attributes:

amountself	Numeric, optional	Gross amount of interest or credit received on Special Savings Accounts for the main taxpayer (up to 8 numeric; 0 – 99999999). If a value is returned for this attribute, the attribute <b>dirtrefund</b> must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
amountspouse	Numeric, optional	Gross amount of interest or credit received on Special Savings Accounts for the spouse (up to 8 numeric; 0 – 99999999). If a value is returned for this attribute, the attribute <b>dirtrefund</b> must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
dirtrefund	true or false, optional	Indicator that refund of DIRT is due under Section 267 (1) (b) TCA 1997.

## GrossDistributions

The GrossDistributions element has the following attributes:

amountself	Numeric, optional	Gross amount of distributions received from companies resident in the state for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric, optional	Gross amount of distributions received from companies resident in the state for the spouse (up to 8 numeric; 0 – 99999999).

## Paye

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

- Employment
- Expenses
- BenefitInKind
- ShareOptions
- PayeTax
- SocialWelfare

## Employment

The Employment element has the following attributes:

salarypayeself	Numeric, optional	Salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
salarypayespouse	Numeric, optional	Salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
publicofficeself	Numeric, optional	Public Office Salary for the main taxpayer (up to 8 numeric; 0 – 99999999).
publicofficespouse	Numeric, optional	Public Office Salary for the spouse (up to 8 numeric; 0 – 99999999).
foreignearningsself	Numeric, optional	<p>Foreign Earnings Deduction for the main taxpayer (up to 8 numeric; 0 – 23491).</p> <p><i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i></p> <ul style="list-style-type: none"><li>- <b>salarypayeself</b></li><li>- <b>payepensionself</b></li><li>- <b>publicofficeself</b></li></ul> <p><i>There cannot be a value returned here where a value is returned in any of the following attributes:</i></p> <ul style="list-style-type: none"><li>- <i>Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderself</b> in the <b>UKEmployment</b> element (sub-element of the <b>Uk</b> element)).</i></li><li>- <i>Amount of Seafarers Claim for the main taxpayer (i.e. <b>seaclaimself</b> in the <b>SeaAllowance</b> element).</i></li><li>- <i>Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> in the <b>SeaAllowance</b> element)</i></li></ul>



foreignearningspouse	Numeric, optional	Foreign Earnings Deduction for the spouse (up to 8 numeric; 0 – 23491).  <i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i> <ul style="list-style-type: none"><li>- <b>salarypayespouse</b></li><li>- <b>payepensionspouse</b></li><li>- <b>publicofficespouse</b></li></ul> <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"><li>- Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e. <b>transborderspouse</b> in the <b>UKEmployment</b> element (sub-element of the <b>Uk</b> element).</li><li>- Amount of Seafarers Claim for the spouse (i.e. <b>seaclaimspouse</b> in the <b>SeaAllowance</b> element).</li><li>- Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> in the <b>SeaAllowance</b> element)</li></ul>
payepensionself	Numeric, optional	Pension subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
payepensionspouse	Numeric, optional	Pension subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
nonpayeincomself	Numeric, optional	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
nonpayeincomspouse	Numeric, optional	Non PAYE Employment income for the spouse (up to 8 numeric; 0 - 99999999).
slicingreliefself	true or false, optional	Indicator that salary included a lump sum for which the main taxpayer may be entitled to claim a Top Slicing Relief. <i>There must be a value returned in the attribute Salary subject to PAYE for the main taxpayer where this attribute is returned as true (i.e. <b>salarypayeself</b> above).</i>
slicingreliefspouse	true or false, optional	Indicator that salary included a lump sum for which the spouse may be entitled to claim a Top Slicing Relief. <i>There must be a value returned in Salary subject to PAYE for the spouse where this attribute is returned as true (i.e. <b>salarypayespouse</b> above).</i>

## Expenses

The Expenses element has the following attributes:

expensesself	Numeric, optional	Expenses for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i> <ul style="list-style-type: none"><li>- <b>salarypayeself</b></li><li>- <b>nonpayeincomself</b></li><li>- <b>publicofficeself</b></li></ul>
expensesspouse	Numeric, optional	Expenses for the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i> <ul style="list-style-type: none"><li>- <b>salarypayespouse</b></li><li>- <b>nonpayeincomspouse</b></li><li>- <b>publicofficespouse</b></li></ul>
allowancesself	Numeric, optional	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancesspouse	Numeric, optional	Capital allowances for the spouse (up to 8 numeric; 0 - 99999999).
contributionsself	Numeric, optional	Superannuation Contributions (lump sum payments) for the main taxpayer (up to 8 numeric; 0 – 99999999).
contributionspouse	Numeric, optional	Superannuation Contributions (lump sum payments) for the spouse (up to 8 numeric; 0 - 99999999).

**Note:**

The sum of the values returned for the attributes *salarypayeself*, *publicofficeself*, *nonpayeincomeself* in the *Employment* element must be greater than or equal to the sum of values returned for attributes *expensesself*, *allowancesself*, *contributionsself* in the Expenses Section.

The sum of the values returned for the attributes *salarypayespouse*, *publicofficespouse*, *nonpayeincomespouse* in the *Employment* element must be greater than or equal to the value returned for this attribute *expensesspouse*, *allowancesspouse*, *contributionsspouse* in the Expenses Section.

## BenefitInKind

The sum of the attributes **carself**, **vanself**, **vanspouse**, **loanself** and **lunchself** must not exceed 99,999,999.

The sum of the attributes **carspouse**, **vanspouse**, **vanspouse**, **loanspouse** and **lunchspouse** must not exceed 99,999,999.

The BenefitInKind element has the following attributes:

carself	Numeric, optional	Car Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
carspouse	Numeric, optional	Car Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
vanself	Numeric, optional	Van Benefit in Kind the main taxpayer (up to 8 numeric; 0 - 99999999).
vanspouse	Numeric, optional	Van Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
loanself	Numeric, optional	Loan Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
loanspouse	Numeric, optional	Loan Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
lunchself	Numeric, optional	Lunch, Medical Insurance and Expenses Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
lunchspouse	Numeric, optional	Lunch, Medical Insurance and Expenses Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).

The BenefitInKind element then consists of the following:

- Up to four optional CarBenefitInKind elements (relating to details catering for up to two cars for each spouse)
- Up to four optional LoanBenefitInKind elements (relating to details catering for one home and one other preferential loan for each spouse)
- Up to two optional VanBenefitInKind elements (relating to details catering for one van for each spouse)

## CarBenefitInKind

The CarBenefitInKind element has the following attributes:

spouse	true or false, required	Indicator that this element is being returned for the spouse.
cartype	first or second, required	Indicator of which car type the element relates to for this spouse: <ul style="list-style-type: none"> <li>- 'first' for the first car</li> <li>- 'second' for the second car</li> </ul>

It then consists of the CarDetails element.

## CarDetails

The CarDetails element has the following attributes:

origvalue	Numeric, required	Original Market Value of car for this spouse (up to 8 numeric; 0 - 99999999).
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mileage	1.000 or 0.975 or 0.950 or 0.900 or 0.850 or 0.800 or 0.750 or 0.700 or 0.650 or 0.600 or 0.550 or 0.500 or 0.450 or 0.400 or 0.350 or 0.300 or 0.250, required	Business mileage for this customer: 0-15000 miles 1.0 15,000-16,000 miles 0.975 16,000-17,000 miles 0.95 17,000-18,000 miles 0.90 18,000-19,000 miles 0.85 19,000-20,000 miles 0.80 20,000-21,000 miles 0.75 21,000-22,000 miles 0.70 22,000-23,000 miles 0.65 23,000-24,000 miles 0.60 24,000-25,000 miles 0.55 25,000-26,000 miles 0.50 26,000-27,000 miles 0.45 27,000-28,000 miles 0.40 28,000-29,000 miles 0.35 29,000-30,000 miles 0.30 over 30,000 miles 0.25
nummonths	1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12, required	Number of months in car benefit for this spouse.
roadtax	true or false, optional	Indicator that employer either directly or indirectly bore road tax costs for this spouse.
insurance	true or false, optional	Indicator that employer either directly or indirectly bore insurance costs for this spouse.
service	true or false, optional	Indicator that employer either directly or indirectly bore service and repair costs for this spouse.
privatefuel	true or false, optional	Indicator that employer either directly or indirectly bore private fuel costs for this spouse.
reimbursed	Numeric, optional	Amount if any reimbursed to employer by this spouse (up to 8 numeric; 0 - 99999999).
alternatereduction	true or false, optional	Indicator that this spousequalifies and wishes to claim an alternative 20% reduction under Section 121 (5)(a).
cartotal	Numeric, required	Total Benefit In Kind for this spouse (up to 8 numeric; 0 - 99999999).

### VanBenefitInKind

The VanBenefitInKind element has the following attribute:

spouse	true or false, required	Indicator that this element is being returned for the spouse.
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It then consists of the VanDetails element.

### VanDetails

The VanDetails element has the following attributes:

nummonths	1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12, required	Number of months in van benefit for this spouse.
origvalue	Numeric, required	Original Market Value of van for this spouse (up to 8 numeric; 0 - 99999999).
runningcosts	Numeric, required	Running Costs of van for this spouse (up to 8 numeric; 0 - 99999999).
totalmileage	Numeric, required	Total mileage of van for this spouse (up to 6 numeric; 0 – 999999).

bussmileage	Numeric, required	Business mileage of van for this spouse (up to 6 numeric; 0 - 999999). <i>The value of this attribute must at least equal the value of the attribute <b>totalmileage</b>.</i>
contribution	Numeric, optional	Contribution to van made by this spouse (up to 8 numeric; 0 - 99999999).
vantotal	Numeric, required	Total Benefit In Kind Van for this spouse (up to 8 numeric; 0 - 99999999).

## LoanBenefitInKind

The LoanBenefitInKind element has the following attributes:

loantype	home or other, required	Indicator of which preferential loan type the element relates to for this spouse: - 'home' for a preferential home loan - 'other' for a preferential loan that is not a home loan
spouse	true or false, required	Indicator that this element is being returned for the spouse.

It then consists of the LoanDetails element.

## LoanDetails

The LoanDetails element has the following attributes:

amtloan	Numeric, required	Amount of Home / Other Loan for this spouse (up to 8 numeric; 0 - 99999999).
rateloan	Numeric, required	Rate Of Home / Other Loan for this spouse (up to 5 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 6.00 if the attribute <b>loantype</b> returns ' <b>home</b> ' and 0 - 12.00 if the attribute returns ' <b>other</b> ').
dateloan	Date, required	Date of Home / Other Loan for this spouse (DD/MM/YYYY). <i>Must be before the day of Upload.</i>
intpaidloan	Numeric, required	Interest paid on Home / Other Loan for this spouse (up to 8 numeric; 0 - 99999999).
loantotal	Numeric, required	Total Benefit In Kind for this spouse (up to 8 numeric; 0 - 99999999).

## Share Options

The Share Options element has the following attributes:

amtchargeesppself	Numeric, optional	Amount chargeable to Income Tax (i.e market value less amount paid) <i>under the heading of Employee Share Purchase Plan</i> (up to 8 numeric; 0 - 99999999).
amtchargeesppself	Numeric, optional	Amount chargeable to Income Tax (i.e market value less amount paid) <i>under the heading of Employee Share Purchase Plan</i> (up to 8 numeric; 0 - 99999999).
chargeableself	Numeric, optional	Amount of Share Options chargeable to tax for the main taxpayer spouse (up to 8 numeric; 0 - 99999999).
chargeablespouse	Numeric, optional	Amount of Share Options chargeable to tax for this spouse (up to 8 numeric; 0 - 99999999).
deferself	true or false, optional	Indicator that the main taxpayer wishes to defer payment of tax on Share Options. <i>When this option is selected, there must be a value entered in '<b>deferamountself</b>'.</i> <i>When this option is selected, the Upload date must be on or before 07/11/2003.</i>

deferspouse	true or false, optional	Indicator that the spouse wishes to defer payment of tax on Share Options. <i>When this option is selected, there must be a value entered in 'deferamountspouse'.</i> <i>When this option is selected, the Upload date must be on or before 07/11/2003.</i>
deferamountself	Numeric, optional	Amount of tax to defer payment of tax for main taxpayer (up to 8 numeric; 0 - 99999999). <i>The value entered in this field cannot exceed that entered for 'chargeableself' and the value returned by deferself must be true</i>
deferamountspouse	Numeric, optional	Amount of tax to defer payment of tax for spouse (up to 8 numeric; 0 - 99999999). <i>The value entered in this field cannot exceed that entered for 'chargeablespouse'. and the value returned by deferspouse must be true</i>
disposedself	Numeric, optional	No of shares disposed (up to 8 numeric; 0 - 999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>deferredchargeableself</b> - <b>amtincomeself</b>
disposedspouse	Numeric, optional	No of shares disposed (up to 8 numeric; 0 - 999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>deferredchargeablespouse</b> - <b>amtincomespouse</b>
deferredchargeableself	Numeric, optional	The Chargeable Amount (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>amtincomeself</b> - <b>disposedself</b>
deferredchargeablespouse	Numeric, optional	The Chargeable Amount (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>amtincomespouse</b> - <b>disposedspouse</b>
amtincomeself	Numeric, optional	Amount of Income Tax payment on the chargeable amount (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>disposedself</b> - <b>deferredchargeableself</b> <i>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeableself</i>
amtincomespouse	Numeric, optional	Amount of Income Tax payment on the chargeable amount (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> - <b>deferredchargeablespouse</b> - <b>disposedspouse</b> <i>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeablespouse</i>

## PayeTax

The PayeTax element has the following attributes:

paidself	Numeric, optional	PAYE paid as per P60/P45 for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>The sum of the values returned for the attributes <b>salarypayeself</b>, <b>payepensionsself</b> and <b>publicofficeself</b> must be greater than or equal to the value returned for this attribute</i> <i>The sum of the values returned for the attributes <b>repaidself</b> and <b>underpaidself</b> must be less than or equal to the value returned for this attribute</i>
paidspouse	Numeric, optional	PAYE paid as per P60/P45 for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>The sum of the values returned for the attributes <b>salarypayespouse</b>, <b>payepensionspouse</b> and <b>publicofficespouse</b> must be greater than or equal to the value returned for this attribute</i> <i>The sum of the values returned for the attributes <b>repaidspouse</b> and <b>underpaidspouse</b> must be less than or equal to the value returned for this attribute</i>
repaidself	Numeric, optional	PAYE repaid after 31/12/2002(for the tax year 2002) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. <b>paidself</b> above).</i>
repaidspouse	Numeric, optional	PAYE repaid after 31/12/2002 (for the tax year 2002) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. <b>paidspouse</b> above).</i>
underpaidself	Numeric, optional	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2002) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. <b>paidself</b> above).</i>
underpaidspouse	Numeric, optional	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2002) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. <b>paidspouse</b> above).</i>

## SocialWelfare

The SocialWelfare element has the following attributes:

welfareincomeself	Numeric, optional	Social Welfare Pension for the main taxpayer (up to 8 numeric; 0 - 99999999).
welfareincomespouse	Numeric, optional	Social Welfare Pension for the spouse (up to 8 numeric; 0 - 99999999).
benefitself	Numeric, optional	Social Welfare Taxable Benefits for the main taxpayer (up to 8 numeric; 0 - 99999999).
benefitsspouse	Numeric, optional	Social Welfare Taxable Benefits for the spouse (up to 8 numeric; 0 - 99999999).

## OtherIrish

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

- Fees
- Untaxed
- Other

## Fees

The Fees element has the following attributes:

description	Alpha, optional	Description of Fees, Commissions etc (up to 20 characters). <i>Where this attribute is returned a value must also be returned in either of the following attributes:</i> - Amount of Fees, Commissions etc for the main taxpayer (i.e. <b>amountself</b> below), or - Amount of Fees, Commissions etc for the spouse (i.e. <b>amountspouse</b> below).
amountself	Numeric, optional	Amount of Fees, Commissions etc for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Fees, Commissions etc (i.e. <b>description</b> above).</i>
amountspouse	Numeric, optional	Amount of Fees, Commissions etc for the spouse (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Fees, Commissions etc (i.e. <b>description</b> above).</i>

### Untaxed

The sum of the attributes **govself**, **billself**, **dividendself** and **otherself** should not exceed 99999999.

The sum of the attributes **govspouse**, **billspouse**, **dividendspouse** and **otherspouse** should not exceed 99999999.

The Untaxed element has the following attributes:

govself	Numeric, optional	Untaxed Income from Untaxed Government Stock for the main taxpayer (up to 8 numeric; 0 - 99999999).
govspouse	Numeric, optional	Untaxed Income from Untaxed Government Stock for the spouse (up to 8 numeric; 0 - 99999999).
billself	Numeric, optional	Untaxed Income from Exchequer Bills for the main taxpayer (up to 8 numeric; 0 - 99999999).
billspouse	Numeric, optional	Untaxed Income from Exchequer Bills for the spouse (up to 8 numeric; 0 - 99999999).
dividendself	Numeric, optional	Untaxed Income from Credit Union Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
dividendspouse	Numeric, optional	Untaxed Income from Credit Union Dividends for the spouse (up to 8 numeric; 0 - 99999999).
otherself	Numeric, optional	Untaxed Income from Other Loans and Investments for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric, optional	Untaxed Income from Other Loans and Investments for the spouse (up to 8 numeric; 0 - 99999999).

### Other

The sum of the attributes **covenantself**, **maintself**, **annuityself**, **exemptself**, **settlementself**, and **otherself** should not exceed 99999999.

The sum of the attributes **covenantspouse**, **maintspouse**, **annuityspouse**, **exemptspouse**, **settlementspouse**, and **otherspouse** should not exceed 99999999.

The Other element has the following attributes:

covenantself	Numeric, optional	Income from Deeds of Covenant for the main taxpayer (up to 8 numeric; 0 - 99999999).
covenantspouse	Numeric, optional	Income from Deeds of Covenant for the spouse (up to 8 numeric; 0 - 99999999).
covenanttaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Deed of Covenant for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the main taxpayer (i.e. <b>covenantself</b> above).</i>
covenanttaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Deed of Covenant for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the spouse (i.e. <b>covenantspouse</b> above).</i>

maintself	Numeric, optional	Income from Maintenance for the main taxpayer (up to 8 numeric; 0 - 99999999).
maintspouse	Numeric, optional	Income from Maintenances for the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Maintenance for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the main taxpayer (i.e. <b>maintself</b> above).</i>
mainttaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Maintenance for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the spouse (i.e. <b>maintspouse</b> above).</i>
annuityself	Numeric, optional	Income from Annuities for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuityspouse	Numeric, optional	Income from Annuities for the spouse (up to 8 numeric; 0 - 99999999).
annuitytaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Annuities for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the main taxpayer (i.e. <b>annuityself</b> above).</i>
annuitytaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Annuities for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the spouse (i.e. <b>annuityspouse</b> above).</i>
exemptself	Numeric, optional	Income from Non-Exempt Patents for the main taxpayer (up to 8 numeric; 0 - 99999999).
exemptspouse	Numeric, optional	Income from Non-Exempt Patents for the spouse (up to 8 numeric; 0 - 99999999).
exempttaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Non-Exempt Patents for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the main taxpayer (i.e. <b>exemptself</b> above).</i>
exempttaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Non-Exempt Patents for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the spouse (i.e. <b>exemptspouse</b> above).</i>
settlementself	Numeric, optional	Income from Settlements, Estates etc. for the smain taxpayer (up to 8 numeric; 0 – 99999999).
settlementspouse	Numeric, optional	Income from Settlements, Estates etc. for the spouse (up to 8 numeric; 0 – 99999999).
settlementtaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Settlements, Estates etc. for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the main taxpayer (i.e. <b>settlementself</b> above).</i>
settlementtaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Settlements, Estates etc. for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the spouse (i.e. <b>settlementspouse</b> above).</i>
otherself	Numeric, optional	Income from Other sourcesfor the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric, optional	Income from Other sources for the spouse (up to 8 numeric; 0 - 99999999).



othertaxdeductself	true or false, optional	Indicator that tax was deducted from Income from Other source for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Othersources etc. for the main taxpayer (i.e. <b>otherself</b> above).</i>
othertaxdeductspouse	true or false, optional	Indicator that tax was deducted from Income from Other sources for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Other sources etc. for the spouse (i.e. <b>otherspouse</b> above).</i>

## Uk

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

- Dividends
- Pension
- UKEmployment
- Rents

## Dividends

The Dividends element has the following attributes:

ukdividendself	Numeric, optional	Net amount of UK dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
ukdividendspouse	Numeric, optional	Net amount of UK dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 – 99999999).

## Pension

The Pension element has the following attributes:

pensiongrossself	Numeric, optional	Gross amount of UK pensions for the main taxpayer (up to 8 numeric; 0 - 99999999).
pensiongrossspouse	Numeric, optional	Gross amount of UK pensions for the spouse (up to 8 numeric; 0 - 99999999).
pensionuktaxself	Numeric, optional	UK Tax deducted on UK Pensions for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of UK pensions for the main taxpayer (i.e. <b>pensiongrossself</b> above).</i>
pensionuktaxspouse	Numeric, optional	UK Tax deducted on UK Pensions for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of UK pensions for the spouse (i.e. <b>pensiongrossspouse</b> above).</i>

## UKEmployment

The UKEmployment element has the following attributes:

employgrossself	Numeric, optional	Gross amount of UK salary for the main taxpayer (up to 8 numeric; 0 - 99999999).
employgrossspouse	Numeric, optional	Gross amount of UK salary for the spouse (up to 8 numeric; 0 - 99999999).

employuktaxself	Numeric, optional	UK Tax deducted on UK salary for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of UK salary for the main taxpayer (i.e. <b>pensiongrossself</b> above).</i>
employuktaxspouse	Numeric, optional	UK Tax deducted on UK salary for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of UK salary for the spouse (i.e. <b>pensiongrossspouse</b> above).</i>
transborderself	Numeric, optional	Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <i>Foreign Earnings Deduction for the main taxpayer (i.e. <b>foreignearningsself</b> in the <b>Employment</b> element (sub element of the <b>Paye</b> element)).</i></li> <li>- <i>Amount of Seafarers Claim for the main taxpayer (i.e. <b>seaclaimself</b> in the <b>SeaAllowance</b> element).</i></li> <li>- <i>Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> in the <b>SeaAllowance</b> element).</i></li> </ul>
transborder spouse	Numeric, optional	Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <i>Foreign Earnings Deduction for the spouse (i.e. <b>foreignearnings spouse</b> in the <b>Employment</b> element (sub element of the <b>Paye</b> element)).</i></li> <li>- <i>Amount of Seafarers Claim for the spouse (i.e. <b>seaclaim spouse</b> in the <b>SeaAllowance</b> element).</i></li> <li>- <i>Amount of Salary for this Employment for the spouse (i.e. <b>seasalary spouse</b> in the <b>SeaAllowance</b> element).</i></li> </ul>

## Rents

The Rents element has the following attributes:

rentuknetrefself	Numeric, optional	Gross Amount of UK Interest, Royalties, Annuities, Rents etc. (from which no foreign Tax was deducted or if deducted is refundable by the U.K. Authorities) for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>The value of this attribute cannot exceed the sum of the attributes <b>rentukirishtaxrefself</b> and <b>rentukirishtaxnonrefself</b></i>
rentuknetref spouse	Numeric, optional	Gross Amount of UK Interest, Royalties, Annuities, Rents etc (from which no foreign Tax was deducted or if deducted is refundable by the U.K. Authorities) for the spouse (up to 8 numeric; 0 - 99999999). <i>The value of this attribute cannot exceed the sum of the attributes <b>rentukirishtaxref spouse</b> and <b>rentukirishtaxnonref spouse</b></i>
rentukirishtaxref self	Numeric, optional	Irish Tax Deducted on encashment (if any) of UK Interest, Royalties, Annuities, Rents etc for the main taxpayer (up to 5 numeric with 2 decimal places; 0.00 – 99999.99).
rentukirishtaxref spouse	Numeric, optional	Irish Tax Deducted on encashment (if any) of UK Interest, Royalties, Annuities, Rents etc for the spouse (up to 5 numeric with 2 decimal places; 0.00 – 99999.99).
rentukirishtaxnonrefself	Numeric, optional	Irish Tax Deducted on encashment (if any) of UK Interest, Royalties, Annuities, Rents etc (from which non-refundable tax was deducted) for the main taxpayer (up to 5 numeric with 2 decimal places; 0.00 – 99999.99).
rentukirishtaxnonref spouse	Numeric, optional	Irish Tax Deducted on encashment (if any) of UK Interest, Royalties, Annuities, Rents etc (from which non-refundable tax was deducted) for the spouse (up to 5 numeric with 2 decimal places; 0.00 – 99999.99).

rentgrossself	Numeric, optional	Gross Amount of UK Interest, Royalties, Annuities, Rents etc (from which non-refundable tax was deducted)for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>The value of this attribute cannot exceed the sum of the attributes <b>rentuktaxself</b> and <b>rentukirishtaxnonrefself</b></i>
rentgrossspouse	Numeric, optional	Gross Amount of UK Interest, Royalties, Annuities, Rents etc (from which non-refundable tax was deducted) for the spouse (up to 8 numeric; 0 - 99999999). <i>The value of this attribute cannot exceed the sum of the attributes <b>rentuktaxspouse</b> and <b>rentukirishtaxnonrefspouse</b></i>
rentuktaxself	Numeric, optional	UK Tax deducted on UK Interest, Royalties, Annuities, Rents (if any and not refundable)etc for the main taxpayer (up to 5 numeric with 2 decimal places; 0.00 – 99999.99).
rentuktaxspouse	Numeric, optional	UK Tax deducted on UK Interest, Royalties, Annuities, Rents etc (if any and not refundable)for the spouse (up to5 numeric with 2 decimal places; 0.00 – 99999.99).

## Foreign

The Foreign element has no attributes.

It consists of the following optional elements:

- SubjectTax
- NotSubjectTax
- Remittances
- ForeignAccountDetails

## SubjectTax

The SubjectTax element has the following attributes:

subusdividendssself	Numeric, optional	Gross amount of US dividends subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
subusdividendsspouse	Numeric, optional	Gross amount of US dividends subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999).
subcanadiandividendsamountself	Numeric, optional	Net amount of Canadian dividends subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
subcanadiandividendsamountspouse	Numeric, optional	Net amount of Canadian dividends subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999).
subcanadiandividendstaxself	Numeric, optional	Foreign Tax on Canadian dividends subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the attribute Net amount of Canadian dividends subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subcanadiandividendsamountself</b> above).</i>
subcanadiandividendstaxspouse	Numeric, optional	Foreign Tax on Canadian dividends subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the attribute Net amount of Canadian dividends subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subcanadiandividendsamountspouse</b> above).</i>
subotherforeignamtself	Numeric, optional	Gross amount of Other Foreign Income subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where there is value returned for this attribute, there must be a value for <b>subotherforeigntaxself</b></i>

subotherforeignnamtpouse	Numeric, optional	Gross amount of Other Foreign Income subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999). <i>Where there is value returned for this attribute, there must be a value for <b>subotherforeigntaxspouse</b></i>
subotherforeigntaxself	Numeric, optional	Foreign Tax on Other Foreign Income subject to Irish Tax on encashment for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross amount of Other Foreign Income subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subotherforeignnamtself</b> above).</i>
subotherforeigntaxspouse	Numeric, optional	Foreign Tax on Other Foreign Income subject to Irish Tax on encashment for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross amount of Other Foreign Income subject to Irish Tax on encashment for the spouse (i.e. <b>subotherforeignnamtpouse</b> above).</i>
deductedirishtaxself	Numeric, optional	Amount of Irish Tax deducted on encashment of foreign income for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the sum of the following attributes:</i> <ul style="list-style-type: none"> <li>- Gross amount of US dividends subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subusdividendssself</b> above).</li> <li>- Net amount of Canadian dividends subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subcanadiandividendsamountself</b> above).</li> <li>- Gross amount of Other Foreign Income subject to Irish Tax on encashment for the main taxpayer (i.e. <b>subotherforeignnamtself</b> above).</li> </ul>
deductedirishtaxspouse	Numeric, optional	Amount of Irish Tax deducted on encashment of foreign income for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the sum of the following attributes:</i> <ul style="list-style-type: none"> <li>- Gross amount of US dividends subject to Irish Tax on encashment for the spouse (i.e. <b>subusdividendssspouse</b> above).</li> <li>- Net amount of Canadian dividends subject to Irish Tax on encashment for the spouse (i.e. <b>subcanadiandividendsamountspouse</b> above).</li> <li>- Gross amount of Other Foreign Income subject to Irish Tax on encashment for the spouse (i.e. <b>subotherforeignnamtpouse</b> above).</li> </ul>
foreignpensionself	Numeric, optional	Gross Amount of Foreign Pension Income subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreignpensionspouse	Numeric, optional	Gross Amount of Foreign Pension Income subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999).
foreigntaxdeductedself	Numeric, optional	Foreign Tax on Foreign Pension Income subject to Irish Tax on encashment for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross Amount of Foreign Pension Income not subject to Irish Tax on encashment for the main taxpayer (i.e. <b>foreignpensionself</b> above).</i>

foreigntaxdeductedspouse	Numeric, optional	Foreign Tax on Foreign Pension Income subject to Irish Tax on encashment for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross Amount of Foreign Pension Income not subject to Irish Tax on encashment for the spouse (i.e. <b>foreignpensionspouse</b> above).</i>
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## NotSubjectTax

The NotSubjectTax element has the following attributes:

usdividendself	Numeric, optional	Gross amount of US dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
usdividendspouse	Numeric, optional	Gross amount of US dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999).
canadiandivself	Numeric, optional	Net amount of Canadian dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
canadiandivspouse	Numeric, optional	Net amount of Canadian dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999).
canadiantaxself	Numeric, optional	Foreign Tax on Canadian dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the attribute Net amount of Canadian dividends not subject to Irish Tax on encashment for the main taxpayer (i.e. <b>canadiandivself</b> above).</i>
canadiantaxspouse	Numeric, optional	Foreign Tax on Canadian dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the attribute Net amount of Canadian dividends not subject to Irish Tax on encashment for the spouse (i.e. <b>canadiandivspouse</b> above).</i>
notsubotherforeignamtself	Numeric, optional	Gross amount of Other Foreign Income not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where there is value returned for this attribute, there must be a value for <b>notsubotherforeigntaxself</b></i>
notsubotherforeignamtspouse	Numeric, optional	Gross amount of Other Foreign Income not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 - 99999999). <i>Where there is value returned for this attribute, there must be a value for <b>notsubotherforeigntaxspouse</b></i>
notsubotherforeigntaxself	Numeric, optional	Foreign Tax on Other Foreign Income not subject to Irish Tax on encashment for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross amount of Other Foreign Income not subject to Irish Tax on encashment for the main taxpayer (i.e. <b>notsubotherforeignamtself</b> above).</i>
notsubotherforeigntaxspouse	Numeric, optional	Foreign Tax on Other Foreign Income not subject to Irish Tax on encashment for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the attribute Gross amount of Other Foreign Income not subject to Irish Tax on encashment for the spouse (i.e. <b>notsubotherforeignamtspouse</b> above).</i>

## Remittances

The Remittances element has the following attributes:

remittancesdesc	Alpha, optional	Description of Remittances (up to 40 characters). <i>Where this attribute is returned a value must also be returned in either of the following attributes:</i> - Amount of Remittances for the main taxpayer (i.e. <b>remittanceamtself</b> below), or - Amount of Remittances for the spouse (i.e. <b>remittancesamtspouse</b> below).
remittancesamtself	Numeric, optional	Amount of Remittances for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Remittances (i.e. <b>remittancesdesc</b> above).</i>
remittancesamtspouse	Numeric, optional	Amount of Remittances for the spouse (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Remittances (i.e. <b>remittancesdesc</b> above).</i>

## ForeignAccountDetails

The ForeignAccountDetails element has the following attributes:

foreignaccself	true or false, optional	Indicator that a set of Foreign Bank Account details exists for the main taxpayer.
foreignaccspouse	true or false, optional	Indicator that a set of Foreign Bank Account details exists for the spouse.
lifepolicieself	true or false, optional	Indicator that the main tax payer holds a life policy issued in the period 31 December 2002 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
lifepoliciespouse	true or false, optional	Indicator that the spouse holds a life policy issued in the period 31 December 2002 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dself	true or false, optional	Indicator that the main tax payer has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dspouse	true or false, optional	Indicator that spouse has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
otheroffshoreself	true or false, optional	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2002 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.
otheroffshorespouse	true or false, optional	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2002 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

The **ForeignAccountDetails** element in turn consists of the following subelements.

## ForeignAccounts

The ForeignAccounts element has the following attributes:

spouse	true or false, optional	Indicator whether this set of Foreign Bank Account details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>foreignaccspouse</b> in the <b>ForeignAccountDetails</b> element</i>
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bankname	Alpha, optional	Name of bank where money is deposited (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>dateacct</b> - <b>amountdeposited</b>
address1	Alpha, optional	Line 1 of the Address of the Bank where the account was opened (up to and including 40 characters).
address2	Alpha, optional	Line 2 of the Address of the Bank where the account was opened (up to and including 40 characters).
address3	Alpha, optional	Line 3 of the Address of the Bank where the account was opened (up to and including 40 characters).
dateacct		Date the account was opened (DD/MM/YYYY). <i>Must be before the date of Upload.</i> <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>bankname</b> - <b>amountdeposited</b>
amountdeposited	Numeric, optional	Amount deposited on opening the account(up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>bankname</b> - <b>dateacct</b>
nameintermediary	Alpha, optional	Name of Intermediary through whom the account was opened (up to and including 40 characters).
addressintermediary1	Alpha, optional Alpha, optional	Line 1 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary2	Alpha, optional	Line 2 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary3	Alpha, optional	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:

spouse	true or false, optional	Indicator whether this set of Life Policy Details details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>lifepoliciespouse</b> in the <b>ForeignAccountDetails</b> element</i>
namecommencer	Alpha, optional	Name of person who commenced the life policy (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>policyterms</b> - <b>premiumspay</b> <i>in addition a value must be returned for at least one of the following attributes</i> - <b>relevanttaxable</b> - <b>nonrelevanttaxable</b> - <b>gaintaxable</b>

address1	Alpha, optional	Line 1 of the Address of person who commenced the life policy (up to and including 40 characters).
address2	Alpha, optional	Line 2 of the Address of the person who commenced the life policy (up to and including 40 characters).
address3	Alpha, optional	Line 3 of the Address of the person who commenced the life policy (up to and including 40 characters).
policyterms	Alpha, optional	Terms of the policy (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>premiumspay</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
premiumspay	numeric, optional	Annual premiums payable (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
nameintermediary	Alpha, optional	Name of Intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary1	Alpha, optional	Line 1 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary2	Alpha, optional	Line 2 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary3	Alpha, optional	Line 3 of address of intermediary through the foreign policy was acquired (up to and including 40 characters).
Relevanttaxable	numeric, optional	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
nonrelevanttaxable	numeric, optional	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
Nonrelevanttaxable43	numeric, optional	Non-Relevant payment taxable at 43% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>



Gaintaxable	numeric, optional	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
Gaintaxable43	numeric, optional	Gain taxable at 43% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>

### OffshoreFunds

The OffshoreFunds element has the following attributes:

spouse	true or false, optional	Indicator that this set of Offshore Fund details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>offshoresect747dspouse</b> in the ForeignAccountDetails element</i>
fundname	Alpha, optional	Name of offshore fund (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
address1	Alpha, optional	Line 1 of the Address of the Fund (up to and including 40 characters).
address2	Alpha, optional	Line 2 of the Address of the Fund (up to and including 40 characters).
address3	Alpha, optional	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date, optional	Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>amountacquired</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>

amountacquired	numeric, optional	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
nameintermediary	Alpha, optional	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha, optional Alpha, optional	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha, optional	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha, optional	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
relevanttaxable	numeric, optional	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>
nonrelevanttaxable	numeric, optional	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>
gaintaxable	numeric, optional	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>

#### OtherOffshoreFunds

The OtherOffshoreFunds element has the following attributes:

spouse	true or false, optional	Indicator that this set of Other Offshore Fund details relate to the spouse. <i>Value returned should be the same as the value returned for the offshoresect747dspouse in the ForeignAccountDetails element</i>
fundname	Alpha, optional	Name of other offshore fund (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>
addressfund1	Alpha, optional	Line 1 of the Address of the Fund (up to and including 40 characters).

addressfund2	Alpha, optional	Line 2 of the Address of the Fund (up to and including 40 characters).
addressfund3	Alpha, optional	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date, optional	Date the material interest was acquired (DD/MM/YYYY). <i>Must be before the date of Upload.</i>  <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>fundname</b> - <b>amountacquired</b>
amountacquired	numeric, optional	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>fundname</b> - <b>datefund</b>
nameintermediary	Alpha, optional	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha, optional Alpha, optional	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha, optional	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha, optional	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).

## Exempt

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

- Distributions
- Artists
- OtherExempt

## Distributions

The Distributions element has the following attributes:

distributionself	Numeric, optional	Gross Distributions out of exempt patent income for the main taxpayer (up to 8 numeric; 0 - 99999999).
distributionspouse	Numeric, optional	Gross Distributions out of exempt patent income for the spouse (up to 8 numeric; 0 - 99999999).
otherdistributionself	Numeric, optional	Gross Distributions out of other exempt income for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherdistributionspouse	Numeric, optional	Gross Distributions out of other exempt income for the spouse (up to 8 numeric; 0 - 99999999).

## Artists

The Artists element has the following attributes:

artincomeself	Numeric, optional	Income from work(s) that have artistic/cultural merit for the main taxpayer (up to 8 numeric; 0 - 99999999).
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artincomespouse	Numeric, optional	Income from work(s) that have artistic/cultural merit for the spouse (up to 8 numeric; 0 - 99999999).
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## OtherExempt

The OtherExempt element has the following attributes:

otherexemptself	Numeric, optional	Other exempt incomes no shown elsewhere for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherexemptspouse	Numeric, optional	Other exempt incomes no shown elsewhere for the spouse (up to 8 numeric; 0 - 99999999).

## ChargesDeductions

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

- MaintPayments
- DeedCovenant
- Annuity
- RentsPayable
- TaxRelief
- RetirementRelief

## MaintPayments

The MaintPayments element has the following attributes:

maintpayself	Numeric, optional	Gross amount of maintenance payment by the main taxpayer (up to 8 numeric; 0 - 99999999).
maintpayspouse	Numeric, optional	Gross amount of maintenance payment by the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductedself	true or false, optional	Indicator that tax was deducted on this maintenance payment by the main taxpayer. <i>Where this indicator is set the attribute Gross amount of maintenance payment for the main taxpayer must be returned (i.e. <b>maintpayself</b> above).</i>
mainttaxdeductedspouse	true or false, optional	Indicator that tax was deducted on this maintenance payment by the spouse. <i>Where this indicator is set the attribute Gross amount of maintenance payment for the spouse must be returned (i.e. <b>maintpayspouse</b> above).</i>
maintfirstclaim	true or false, optional	Indicator that this is the first claim to maintenance payment allowance. <i>Where this indicator is set one or both of the following attributes must be returned:</i> <ul style="list-style-type: none"> <li>- Gross amount of maintenance payment for the main taxpayer (i.e. <b>maintpayself</b> above).</li> <li>- Gross amount of maintenance payment for the spouse (i.e. <b>maintpayspouse</b> above).</li> </ul>

## DeedCovenant

The DeedCovenant element has the following attributes:

deedincapsself	Numeric, optional	Deed of Covenant in favour of Permanently Incapacitated Individuals by the main taxpayer (up to 8 numeric; 0 - 99999999).
deedincapspouse	Numeric, optional	Deed of Covenant in favour of Permanently Incapacitated Individuals by the spouse (up to 8 numeric; 0 - 99999999).
deedelderlyself	Numeric, optional	Deed of Covenant in favour of elderly persons by the main taxpayer (up to 8 numeric; 0 - 99999999).

deedelderlyspouse	Numeric, optional	Deed of Covenant in favour of elderly persons by the spouse (up to 8 numeric; 0 - 99999999).
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## Annuity

The Annuity element has the following attributes:

annuitypaytype	alpha, optional	Type of Annuity Payment (up to 35 characters)
annuitypayself	Numeric, optional	Gross amount of Annuity Payment or other Charge made by the main taxpayer (up to 8 numeric; 0 - 99999999).
annuitypayspouse	Numeric, optional	Gross amount of Annuity Payment or other Charge made by the spouse (up to 8 numeric; 0 - 99999999).
annuityfirstclaim	true or false, optional	Indicator that is the first claim to annuity relief.

## RentsPayable

The RentsPayable element has the following attributes:

rentpayself	Numeric, optional	Gross amount of rent payment payable to non-residents by the main taxpayer (up to 8 numeric; 0 - 99999999).
rentpayspouse	Numeric, optional	Gross amount of rent payment payable to non-residents by the spouse (up to 8 numeric; 0 - 99999999).

## TaxRelief

The TaxRelief element has the following attributes:

Insurer	0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 10 or 11 or 12 or 13 or 14 or 15 or 16 or 17 or 18 or 19, optional	<p>Name of Authorized Insurer to whom Medical Insurance is paid by the employer on behalf their employee to which Tax Relief at Source Applies.</p> <ul style="list-style-type: none"> <li>- 0 for default</li> <li>- 1 for BUPA Ireland</li> <li>- 2 for CIE Clerical Staff Hospital Fund</li> <li>- 3 for ESB Marina Staff Medical Provident Fund</li> <li>- 4 for ESB Staff Medical Provident Fund</li> <li>- 5 for HSBC Group Medical Scheme</li> <li>- 6 for Irish Life Medical Aid Society</li> <li>- 7 for Irish Life Outdoor Staff Benevolent Fund</li> <li>- 8 for Lotus Development Ireland Medical Benefits Society</li> <li>- 9 for Motorola Medical Aid Society</li> <li>- 10 for New Ireland/Irish National Staff Benevolent Fund</li> <li>- 11 for Prison Officer's Medical Aid Society (POMAS)</li> <li>- 12 for Saville Medical Benefits Society</li> <li>- 13 for St. Paul's Garda Medical Aid Society</li> <li>- 14 for Sun Alliance Insurance Co.</li> <li>- 15 for The Goulding Voluntary Medical Scheme</li> <li>- 16 for Transport Hospital Fund</li> <li>- 17 for Viking Ireland Medical Benefits Society</li> <li>- 18 for VHI</li> <li>- 19 for Xilinx Ireland Medical Benefits Society</li> </ul> <p><i>Where a value is returned for this attribute a value must be returned for the attribute <b>payment</b></i></p>
Payment	numeric, optional	<p>Net amount paid in year of assessment 2002.</p> <p><i>Where a value is returned for this attribute, a value must be returned for <b>insurer</b></i></p>

## Retirement Relief for Certain Sportspersons

The RetirementRelief element has the following attributes:

isSportpersonself	true or false, optional	Indicator if you ceased permanently in 2002 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the main taxpayer.
isSportpersonspouse	true or false, optional	Indicator if you ceased permanently in 2002 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the spouse
retreliefdateself	Date, optional	Date of cessation by the main taxpayer (DD/MM/YYYY).
retreliefdatespouse	Date, optional	Date of cessation by the spouse (DD/MM/YYYY).
retreliefamountself	Numeric, optional	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2002 by the main taxpayer.
retreliefamountspouse	Numeric, optional	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2002 by the spouse.

## Allowances

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

- OneParent
- PayeAllowance
- MedInsurance
- HomeLoans
- RetirementAnnuityRelief
- MedicalExpenses
- HealthInsurance
- BESFilmRelief
- RelativeAllowance
- RentAllowance
- HomeAllowance
- BlindAllowance
- JobAssistance
- SharePurchase
- SeaAllowance
- ServiceCharges
- GiftsDonations
- IncapacitatedPersonAllow
- TuitionFees
- OccupierRelief
- TradeUnion
- IncapacitatedChildAllow
- LoanInterest

## OneParent

The OneParent element has the following attributes:

Claim	true or false, optional	Indicator that One Parent Allowance is due.
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## PayeAllowance

The PayeAllowance element has the following attributes:

payeself	true or false, optional	Indicator that PAYE Allowance is due for the main taxpayer.
payespouse	true or false, optional	Indicator that PAYE Allowance is due for the spouse.

## MedInsurance

The MedInsurance element has the following attributes:

insurer	0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12 or 13 or 14 or 15 or 16 or 17 or 18 or 19, optional	Name of Authorized Insurer: - 0 for default - 1 for BUPA Ireland - 2 for CIE Clerical Staff Hospital Fund - 3 for ESB Marina Staff Medical Provident Fund - 4 for ESB Staff Medical Provident Fund - 5 for HSBC Group Medical Scheme - 6 for Irish Life Medical Aid Society - 7 for Irish Life Outdoor Staff Benevolent Fund - 8 for Lotus Development Ireland Medical Benefits Society - 9 for Motorola Medical Aid Society - 10 for New Ireland/Irish National Staff Benevolent Fund - 11 for Prison Officer's Medical Aid Society (POMAS) - 12 for Saville Medical Benefits Society - 13 for St. Paul's Garda Medical Aid Society - 14 for Sun Alliance Insurance Co. - 15 for The Goulding Voluntary Medical Scheme - 16 for Transport Hospital Fund - 17 for Viking Ireland Medical Benefits Society - 18 for VHI - 19 for Xilinx Ireland Medical Benefits Society
amtmedinsuranceself	Numeric, optional	Amount of Medical Insurance paid in the year ended 31st December 2002 for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for <b>insurer</b></i>
amtmedinsurancespouse	Numeric, optional	Amount of Medical Insurance paid in the year ended 31st December 2002 for the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for <b>insurer</b></i>

## HomeLoans

The HomeLoans element has the following attributes:

loandate	Date, optional	Date of Home Loan taken out (if since 6 <sup>th</sup> April 1998) (DD/MM/YYYY). <i>Must be greater than the date of Upload and must not precede 6<sup>th</sup> April 1998</i>
firsthomeloan	true or false, optional	Indicator that this is the first home loan. <i>If the value of this attribute is 'true', a value must be returned for the attribute <b>loandate</b></i>
homeloanintself	Numeric, optional	Amount of interest paid by the main taxpayer on Home Loan (up to 8 numeric; 0 - 99999999).
homeloanintspouse	Numeric, optional	Amount of interest paid by the spouse on Home Loan (up to 8 numeric; 0 - 99999999).

## RetirementAnnuityRelief

The RetirementAnnuityRelief element has the following attributes:

retmtprsa1	true or false, optional	Type of Certificate received : PRSA 1
retmtprsanet	true or false, optional	Type of Certificate received : PRSA 1(Net Pay)
retmtprsaavc	true or false, optional	Type of Certificate received : PRSA 2 AVC(Net Pay)
retmtclaimreliefself	true or false, optional	Indicator if there is claim relief in 2002 on PRSA payments of the main taxpayer.
retmtclaimreliefspouse	true or false, optional	Indicator if there is claim relief in 2002 on PRSA payments of the spouse.

retmtmemberself	true or false, optional	Indicator if the main tax payer is a member of an Occupational or Statutory Pension Scheme
retmtmemberspouse	true or false, optional	Indicator if the spouse is a member of an Occupational or Statutory Pension Scheme
retmtnameprovself	Alpha, required	Name of provider of the main taxpayer.
retmtnameprovspouse	Alpha, required	Name of provider for spouse
retmtdateconriself	Date, optional	Date Contributions commenced of the main taxpayer (DD/MM/YYYY). <i>This must be before the Date of Upload</i>
retmtdateconrispouse	Date, optional	Date Contributions commenced for spouse (DD/MM/YYYY). <i>This must be before the Date of Upload</i>
retmtcontriamtself	Numeric, optional	Amount of contributions deducted from the salary by employer of main taxpayer (up to 8 numeric; 0 - 99999999).
retmtcontriamtspouse	Numeric, optional	Amount of contributions deducted from the salary by employer of spouse (up to 8 numeric; 0 - 99999999).
retmttempconriself	Numeric, optional	Amount of contribution that employer make on behalf of main taxpayer (up to 8 numeric; 0 - 99999999).
retmttempconrispouse	Numeric, optional	Amount of contribution that employer make on behalf of spouse (up to 8 numeric; 0 - 99999999).
retmtstamtself	Numeric, optional	Amount contributed by main tax payer (up to 8 numeric; 0 - 99999999).
retmtstamtspouse	Numeric, optional	Amount contributed by spouse (up to 8 numeric; 0 - 99999999).
amtretirementself	Numeric, optional	Amount of Retirement Annuity Relief claimed in the year by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value for this attribute is returned a value for the following attribute in the <b>RetirementReliefDtls</b> element must also be returned - <b>spouse</b> which should automatically return false</i> <i>In addition a value must be returned from at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>amountpaid2001self</b></li> <li>- <b>amountpaid2001self</b></li> <li>- <b>amountpaid2002self</b></li> </ul> <i>which are attributes of the <b>AmountPaid</b> subelement of the <b>RetirementReliefDtls</b> element</i>
amtretirementspouse	Numeric, optional	Amount of Retirement Annuity Relief claimed in the year by the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value for this attribute is returned a value for the following attribute in the <b>RetirementReliefDtls</b> element must also be returned - <b>spouse</b> which should automatically return true</i>  <i>In addition a value must be returned from at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>amountpaid2001spouse</b></li> <li>- <b>amountpaid2001spouse</b></li> <li>- <b>amountpaid2002spouse</b></li> </ul> <i>which are attributes of the <b>AmountPaid</b> subelement of the <b>RetirementReliefDtls</b> element</i>
retmtprsaamtself	Numeric, optional	PRSA Relief amount allowed in year 2002 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtprsaamtspouse	Numeric, optional	PRSA Relief amount allowed in year 2002 by the spouse (up to 8 numeric; 0 - 99999999).

The RetirementRelief element then consists of up to two optional RetirementReliefDtls elements (one for the main taxpayer and one for the spouse).

### RetirementReliefDtls

The RetirementReliefDtls element has one attribute:



spouse	true or false, required	Indicates if these details apply to the main taxpayer or the spouse.
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It consists of any the following optional elements:

- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- AmountPaid

### **RelevantEarnings**

The RelevantEarnings element has the following attributes:

selfempincome	Numeric, optional	Income from self employment for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
balcharges	Numeric, optional	Balancing Charges for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
payeincome	Numeric, optional	Non Pensionable PAYE Income for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
otherincome	Numeric, optional	Other Income for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
relevantearning	Numeric, optional	Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

### **NetRelevantEarnings**

The NetRelevantEarnings element has the following attributes:

tradecharges	Numeric, optional	Trade Charges for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
deedcovenants	Numeric, optional	Deeds of Covenant for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
maintenancepay	Numeric, optional	Maintenance Payments for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
losses	Numeric, optional	Losses for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
netearnings	Numeric, optional	Net Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

### **MaximumRelief**

The MaximumRelief element has the following attributes:

percentmaxrelief	Numeric, optional	<p>Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum RAC (retirement annuity) relief currently allowable is based on age and percentage of net relevant earnings. -</p> <table><tr><td>Age</td><td>% of Earnings</td></tr><tr><td>Under 30 years of age</td><td>15%</td></tr><tr><td>30 - 39 years of age</td><td>20%</td></tr><tr><td>40 - 49 years of age</td><td>25%</td></tr><tr><td>50 years and over</td><td>30%</td></tr></table> <p>For PRSA relief the maximum allowable contributions are as follows- --</p> <table><tr><td>Age</td><td>% of Net Relevant Earnings</td></tr><tr><td>Under 30</td><td>15%</td></tr><tr><td>30 - 39</td><td>25%</td></tr><tr><td>40 +</td><td>30%</td></tr></table> <p><i>The age bracket chosen must match the age of the main tax payer determined from the attribute Date of Birth in the <b>Details</b> element (i.e. <b>dobself</b>)</i></p>	Age	% of Earnings	Under 30 years of age	15%	30 - 39 years of age	20%	40 - 49 years of age	25%	50 years and over	30%	Age	% of Net Relevant Earnings	Under 30	15%	30 - 39	25%	40 +	30%
Age	% of Earnings																			
Under 30 years of age	15%																			
30 - 39 years of age	20%																			
40 - 49 years of age	25%																			
50 years and over	30%																			
Age	% of Net Relevant Earnings																			
Under 30	15%																			
30 - 39	25%																			
40 +	30%																			
specified	True or false optional	Indicator that the main taxpayer is a specified individual/spouse																		
maxrelief	Numeric, optional	Maximum Relief due for year ended 31 December 2002 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).																		

## AmountPaid

The AmountPaid element has the following attributes:

amountpaid2001	Numeric, optional	<p>Annuity Relief amount paid in year of assessment 2002 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>An amount must be returned in either this attribute or one of the following attributes:</i></p> <ul style="list-style-type: none"> <li>- Amount paid in the year of assessment 2002 for the main taxpayer/spouse</li> <li>- Amount paid in a prior year for the main taxpayer/spouse</li> </ul>
amountpaid2002	Numeric, optional	<p>Annuity Relief amount paid ( Euro between 1<sup>st</sup> January 2003 and 31<sup>st</sup> October 2003 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>An amount must be returned in either this attribute or one of the following attributes:</i></p> <ul style="list-style-type: none"> <li>- Amount paid between 1<sup>st</sup> January 2003 and 31<sup>st</sup> October 2003 for the main taxpayer /spouse</li> <li>- Amount paid in a prior year for the main taxpayer/spouse</li> </ul>
amountpaidprior	Numeric, optional	<p>Annuity Relief amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>An amount must be returned in either this attribute or one of the following attributes:</i></p> <ul style="list-style-type: none"> <li>- Amount paid in year of assessment 2002 for the main taxpayer /spouse</li> <li>- Amount paid in year of assessment 2002 for the main taxpayer/spouse</li> </ul>
totalrelief	Numeric, optional	Annuity Relief Total amount for which relief claimed year ended 31 December 2002 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
prsaamountpaid2001	Numeric, optional	<p>PRSA Relief amount paid in year of assessment 2002 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>An amount must be returned in either this attribute or one of the following attributes:</i></p> <ul style="list-style-type: none"> <li>- Amount paid in the year of assessment 2002 for the main taxpayer/spouse</li> <li>- Amount paid in a prior year for the main taxpayer/spouse</li> </ul>

prsaamountpaid2002	Numeric, optional	PRSA Relief amount paid ( Euro <i>between 1<sup>st</sup> January 2003 and 31<sup>st</sup> October 2003</i> for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999). <i>An amount must be returned in either this attribute or one of the following attributes:</i> - Amount paid <i>between 1<sup>st</sup> January 2003 and 31<sup>st</sup> October 2003</i> for the main taxpayer/spouse - Amount paid <i>in a prior year</i> for the main taxpayer/spouse
prsatotalrelief	Numeric, optional	PRSA Relief Total amount for which relief claimed year ended 31 December 2002 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

## MedicalExpenses

The MedicalExpenses element has the following attribute:

amtmedexpenses	Numeric, optional	Net Qualifying Medical and Dental Expenses (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned at least one attribute must also be returned in the <b>MedicalExpensesDtls</b> subelement.</i>
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The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

## MedicalExpensesDtls

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

- MedExpenses
- Deductions

## MedExpenses

The MedExpenses element has the following attributes:

dependentname1	Alpha, optional	Name of first dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentname2	Alpha, optional	Name of second dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentrelationship1	Alpha, optional	Relationship to first dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentrelationship2	Alpha, optional	Relationship to second dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentannualincome	Numeric, optional	Annual Income (up to 5 numeric; 0 - 99999).
dependentincomesource	Alpha, optional	Source of Income
services	Numeric, optional	Expenses from Services of a Practitioner (up to 8 numeric; 0 - 99999999).
drugsexpenses	Numeric, optional	Expenses from Prescribed Drugs or Medicines (up to 4 numeric; 0 - 696).
diagnosticexpenses	Numeric, optional	Expenses from Diagnostic Procedures (up to 8 numeric; 0 - 99999999).
orthopticeexpenses	Numeric, optional	Expenses from Orthoptic or Similar Treatment (up to 8 numeric; 0 - 99999999).
physioexpenses	Numeric, optional	Expenses from Physiotherapy or Similar Treatment (up to 8 numeric; 0 - 99999999).
applianceexpenses	Numeric, optional	Expenses incurred on any medical / surgical / nursing appliance (up to 8 numeric; 0 - 99999999).
hospitalexpenses	Numeric, optional	Expenses from maintenance / treatment in a hospital (up to 8 numeric; 0 - 99999999).

nursinghomeexpenses	Numeric, optional	Expenses from maintenance / treatment in an approved nursing home (up to 8 numeric; 0 - 99999999).
dentalexperiences	Numeric, optional	Qualifying Dental Expenses (up to 8 numeric; 0 - 99999999).
otherexpenses	Numeric, optional	Other qualifying expenses (up to 8 numeric; 0 - 99999999).
assessments	Numeric, optional	Educational or Psychological Assessments (up to 8 numeric; 0 - 99999999).
speechtherapy	Numeric, optional	Speech or Language Therapy for Children (up to 8 numeric; 0 - 99999999).
totalexperiences	Numeric, optional	Total Expenses (up to 8 numeric; 0 - 99999999).

## Deductions

The Deductions element has the following attributes:

publicdeduction	Numeric, optional	Deductions from any public / local authority (up to 8 numeric; 0 - 99999999).
insdeduction	Numeric, optional	Deductions under any insurance policy (up to 8 numeric; 0 - 99999999).
compensation	Numeric, optional	Deductions from compensation claim etc. (up to 8 numeric; 0 - 99999999).
deduction	Numeric, optional	Deduction of £100 if claim refers to individual or £200 if the claim refers to two people or more (3 numeric; 100 or 200).
totaldeductions	Numeric, optional	Total deductions (up to 8 numeric; 0 - 99999999).
medicalrelief	Numeric, optional	Amount on which tax relief is due (up to 5 numeric; 0 – 99999).

## HealthInsurance

The HealthInsurance element has the following attributes:

healthinsurer	Alpha, optional	Name of Authorized Permanent Health Insurer (up to 40 characters). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>amthealthself</b> and/or the attribute <b>amthealthspouse</b></i>
amthealthself	Numeric, optional	Amount of Permanent Health Insurance paid in the year by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>healthinsurer</b></i>
amthealthspouse	Numeric, optional	Amount of Permanent Health Insurance paid in the year by the spouse (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>healthinsurer</b></i>

## BESFilmRelief

The BESFilmRelief element has the following attributes:

amtbesself	Numeric, optional	Business Expansion Scheme amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtbesspouse	Numeric, optional	Business Expansion Scheme amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).
amtfilmself	Numeric, optional	Film Relief amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtfilmspouse	Numeric, optional	Film Relief amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).

## RelativeAllowance

The RelativeAllowance element has the following attributes:

relativeallow	Numeric, optional	Dependant Relative Allowance (up to 8 numeric; 0 – 99999.99).
norelative	Numeric, optional	Number of dependant relatives (up to 2 numeric; 0 - 99).

## RentAllowance

The RentAllowance element has the following attributes:

rentaddress1	Alpha, optional	Line 1 of Address of Rented Property (up to and including 25 characters). <i>Where this attribute is returned the following attributes must also be returned:</i> - Amount of Rent Paid (i.e. <b>rentpaid</b> below). - Name of Landlord (i.e. <b>landlord</b> below). - Line 1 of Address of Landlord (i.e. <b>lordaddress1</b> below).
rentaddress2	Alpha, optional	Line 2 of Address of Rented Property (up to and including 25 characters).
rentaddress3	Alpha, optional	Line 3 of Address of Rented Property (up to and including 25 characters).
rentpaid	Numeric, optional	Amount of Rent Relief claimed (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned then the following attributes must also be returned:</i> - Line 1 of Address of Rented Property (i.e. <b>rentaddress1</b> above). - Name of Landlord (i.e. <b>landlord</b> below). -
landlord	Alpha, optional	Name of Landlord, Agency, Bank Account No. rent paid to (up to and including 25 characters). <i>Where this attribute is returned then the following attributes must also be returned:</i> - Line 1 of Address of Rented Property (i.e. <b>rentaddress1</b> above). - Amount of Rent Paid (i.e. <b>rentpaid</b> above). -
lordaddress1	Alpha, optional	Line 1 of Address of Landlord (up to and including 25 characters). <i>Where this attribute is returned then the following attributes must also be returned:</i> -
lordaddress2	Alpha, optional	Line 2 of Address of Landlord (up to and including 25 characters).
lordaddress3	Alpha, optional	Line 3 of Address of Landlord (up to and including 25 characters).
landlordppsn	Alpha, optional	The PPSN (RSI) number of the landlord (length 8). Format is 7 numeric (including leading zeros) followed by a check character.

## HomeAllowance

The HomeAllowance element has the following attributes:

claim	true or false, optional	Indicator that the customer has claimed the tax credit
over65	true or false, optional	Indicator that the dependant person is aged 65 or over.
permanentlyincap	true or false, optional	Indicator that the dependant person is permanently incapacitated.
dependentchild	true or false, optional	Indicator that the dependant person is a dependant child.

## BlindAllowance

The BlindAllowance element has the following attributes:

blindallowself	0 or 1 or 2, optional	Blind Allowance for the main taxpayer: <ul style="list-style-type: none"> <li>- 0 for no allowance</li> <li>- 1 for allowance excluding guide dog</li> <li>- 2 for allowance including guide dog</li> </ul>
blindallowspouse	0 or 1 or 2, optional	Blind Allowance for the spouse: <ul style="list-style-type: none"> <li>- 0 for no allowance</li> <li>- 1 for allowance excluding guide dog</li> <li>- 2 for allowance including guide dog</li> </ul>

## JobAssistance

The JobAssistance element has the following attributes:

jobsalaryself	Numeric, optional	Salary for the main taxpayer in this employment (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Years since the main taxpayer has returned to work must also be returned (i.e. <b>jobyearself</b> below).</li> <li>- Salary subject to PAYE for the main taxpayer (i.e. <b>salarypayeself</b> under the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <i>Where this attribute is returned and the attribute Amount of Job Assistance due for the main taxpayer (i.e. <b>jobclaimself</b> below) is also returned then this attribute must be the greater.</i>
jobsalaryspouse	Numeric, optional	Salary for the spouse in this employment (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Years since the spouse has returned to work must also be returned (i.e. <b>jobyearspouse</b> below).</li> <li>- Salary subject to PAYE for the spouse (i.e. <b>salarypayespouse</b> under the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <i>Where this attribute is returned and the attribute Amount of Job Assistance due for the spouse (i.e. <b>jobclaimspouse</b> below) is also returned then this attribute must be the greater.</i>
jobyearself	0 or 1 or 2 or 3, optional	Years since the main taxpayer has returned to work: <ul style="list-style-type: none"> <li>- 0 for not applicable</li> <li>- 1 for 1 year</li> <li>- 2 for 2 years</li> <li>- 3 for 3 years</li> </ul>
jobyearspouse	0 or 1 or 2 or 3, optional	Years since the spouse has returned to work: <ul style="list-style-type: none"> <li>- 0 not applicable</li> <li>- 1 for 1 year</li> <li>- 2 for 2 years</li> <li>- 3 for 3 years</li> </ul>
jobnochild	Numeric, optional	Number of Children (up to 2 numeric; 0 – 99). <i>Must be the same as the Number of dependent children attribute (i.e. <b>nochildren</b> in the <b>Marital</b> element).</i>
amtjobclaimself	Numeric, optional	Amount of Job Assistance due for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where there is a value returned for this attribute, a value must be returned for the attributes <b>jobsalaryself</b> and <b>jobyearself</b></i>
amtjobclaimspouse	Numeric, optional	Amount of Job Assistance due for the spouse (up to 8 numeric; 0 - 99999999). <i>Where there is a value returned for this attribute, a value must be returned for the attributes <b>jobsalaryspouse</b> and <b>jobyearspouse</b></i>

The SharePurchase element has the following attributes:

amtshareself	Numeric, optional	Amount of new shares purchased in a company by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtsharespouse	Numeric, optional	Amount of new shares purchased in a company by the spouse (up to 8 numeric; 0 - 99999999).

## SeaAllowance

The SeaAllowance element has the following attributes:

seanodayself	Numeric, optional	Number of days absent from state for the main taxpayer (3 numeric; 0 - 270). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> below).</li> <li>- Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. <b>seaclaimself</b> below).</li> </ul>
seanodayspouse	Numeric, optional	Number of days absent from state for the spouse (3 numeric; 0 - 270). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> below).</li> <li>- Amount of Seafarers Claim for this Employment for the spouse (i.e. <b>seaclaimspouse</b> below).</li> </ul>
seasalaryself	Numeric, optional	Amount of Salary for this Employment for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the main taxpayer (i.e. <b>seanodayself</b> above).</li> <li>- Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. <b>seaclaimself</b> below).</li> </ul> <i>Where this attribute is returned the following attributes must not be returned:</i> <ul style="list-style-type: none"> <li>- Foreign Earnings Deduction for the main taxpayer (i.e. <b>foreignearningsself</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> <li>- Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderself</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul>
seasalaryspouse	Numeric, optional	Amount of Salary for this Employment for the spouse (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the spouse (i.e. <b>seanodayspouse</b> above).</li> <li>- Amount of Seafarers Claim for this Employment for the spouse (i.e. <b>seaclaimspouse</b> below).</li> </ul> <i>Where this attribute is returned the following attributes must not be returned:</i> <ul style="list-style-type: none"> <li>- Foreign Earnings Deduction for the spouse (i.e. <b>foreignearningspouse</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> <li>- Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e. <b>transborderpouse</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul>

seaclaimself	Numeric, optional	<p>Amount of Seafarers Claim for the main taxpayer (up to 8 numeric; 0 - 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the main taxpayer (i.e. <b>seanodayssself</b> above).</li> <li>- Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> below).</li> <li>- Salary subject to PAYE for the main taxpayer where a value is returned here (i.e. <b>salarypayeself</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> <li>- Foreign Earnings Deduction for the main taxpayer (i.e. <b>foreignearningsself</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> <li>- Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderself</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul> <p>Where this attribute is returned, it's value cannot exceed the value of the attribute <b>seasalaryself</b></p>
seaclaimspouse	Numeric, optional	<p>Amount of Seafarers Claim for the spouse (up to 8 numeric; 0 - 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the spouse (i.e. <b>seanodaysspouse</b> above).</li> <li>- Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> below).</li> <li>- Salary subject to PAYE for the spouse where a value is returned here (i.e. <b>salarypayespouse</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> <li>- Foreign Earnings Deduction for the spouse (i.e. <b>foreignearningspouse</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> <li>- Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderpouse</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul> <p>Where this attribute is returned, it's value cannot exceed the value of the attribute <b>seasalaryspouse</b></p>

## ServiceCharges

The ServiceCharges element has the following attribute:

scannualself	Numeric, optional	Amount of Fixed Annual Charge to Local Authority / Private Contractor (paid in year ended 31/12/2001) by main tax payer (up to 8 numeric; 0 - 99999999).
scannualspouse	Numeric, optional	Amount of Fixed Annual Charge to Local Authority / Private Contractor (paid in year ended 31/12/2001) by spouse (up to 8 numeric; 0 - 99999999).
sctagsystemself	Numeric, optional	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2001) by main tax payer (up to 3 numeric; 0 - 195).
sctagsystemspouse	Numeric, optional	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2001) by spouse (up to 3 numeric; 0 - 195).

Note: The sum of Service Charges Tag System for self and spouse cannot be greater than Euro 195.

## GiftsDonations

The GiftsDonations element has the following attributes:

approvedbodies	Numeric, optional	Donations to Approved Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
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approvedbodiesspouse	Numeric, optional	Donations to Approved Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the spouse (up to 8 numeric; 0 - 99999999).
approvedsportbodies	Numeric, optional	Donations to Approved Sports Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedsportbodiesspouse	Numeric, optional	Donations to Approved Sports Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the spouse (up to 8 numeric; 0 - 99999999).

### IncapacitatedPersonAllow

The IncapacitatedPersonAllow element has the following attributes:

indicateincapsself	true or false, optional	Indicator that the main taxpayer is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincapspace	true or false, optional	Indicator that the spouse is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincaprelative	true or false, optional	Indicator that a relative is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
incappersonallow	Numeric, optional	Amount paid for employing a carer in the year for the incapacitated person (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for <b>amtincapperson</b>, and one of the following attributes must have a value of 'true':</i> <ul style="list-style-type: none"> <li>- <b>indicateincapsself</b></li> <li>- <b>indicateincapspace</b></li> <li>- <b>indicateincaprelative</b></li> </ul>
amtincapperson	Numeric, optional	Incapacitated Person Allowance (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for <b>incappersonallow</b>, and one of the following attributes must have a value of 'true':</i> <ul style="list-style-type: none"> <li>- <b>indicateincapsself</b></li> <li>- <b>indicateincapspace</b></li> <li>- <b>indicateincaprelative</b></li> </ul>

### TuitionFees

The TuitionFees element has the following attributes:

approvedcollegesself	Numeric, optional	Fees paid in the year for approved colleges or 3 <sup>rd</sup> level institutions by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedcollegesspouse	Numeric, optional	Fees paid in the year for approved colleges or 3 <sup>rd</sup> level institutions by the spouse (up to 8 numeric; 0 - 99999999).
approvedtrainself	Numeric, optional	Fees paid in the year for approved training courses by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedtrainspouse	Numeric, optional	Fees paid in the year for approved training courses by the spouse (up to 8 numeric; 0 - 99999999).

### OccupierRelief

The OccupierRelief element has the following attributes:

occupierreliefself	Numeric, optional	Amount of Owner Occupier Relief on a residential property in a designated area for the year for the main taxpayer (up to 8 numeric; 0 - 99999999).
occupierreliefspouse	Numeric, optional	Amount of Owner Occupier Relief on a residential property in a designated area for the year for the spouse (up to 8 numeric; 0 - 99999999).

## TradeUnion

The TradeUnion element has the following attributes:

tradeunionsubself	Numeric, optional	Amount of Trade Union Subscriptions paid in year for the main taxpayer. (up to 8 numeric; 0 - 99999999). <i>Only valid where there is a valid value for 'Salary subject to PAYE (as per P45/P60)' for spouse on the BIK/PAYE/Pensions salarypayeself in the Employment element – subelement of the Paye element</i>
tradeunionsubspouse	Numeric, optional	Amount of Trade Union Subscriptions paid in year for the spouse. . ( up to 8 numeric; 0 - 99999999). <i>Only valid where there is a valid value for 'Salary subject to PAYE (as per P45/P60)' for spouse on the BIK/PAYE/Pensions salarypayespouse in the Employment element – subelement of the Paye element</i>

## IncapacitatedChildAllow

The IncapacitatedChildAllow element has the following attributes:

numincapchild	Numeric, optional	Number of Incapacitated Children (up to 2 numeric; 0 - 99). <i>The value returned by this attribute must not exceed that returned by the attribute <b>nochildren</b> in the Marital Element (subelement of the Personal element</i>
incapchildallow	Numeric, optional	Incapacitated Child Allowance (up to 8 numeric; 0 - 99999999).

## LoanInterest

The LoanInterest element has the following attributes:

amtloanself	Numeric, optional	Amount of Loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>intpaidself</b></i>
amtloanspouse	Numeric, optional	Amount of Loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>intpaidspouse</b></i>
intpaidself	Numeric, optional	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>amtloanself</b></i>
intpaidspouse	Numeric, optional	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>amtloanspouse</b></i>

## CapitalGains

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

- AssetDescription
- DisposalDetails
- AcquisitionDetails
- Reliefs

Where any of the following fields have a value:

lossforwardself, exemptionself, charge20self, charge40self, rolloverreliefamount, residentreliefamount, retirementrelieffamilyamount, retirementreliefotheramount, lossforwardspouse, exemptionspouse, charge20spouse, charge40spouse, rolloverreliefamountspouse, residentreliefamountspouse, retirementrelieffamilyamountspouse, retirementreliefotheramountspouse

or any of the following fields are 'true':

disposalconnectpartiesself, orgacqself, mktacqself, disposalconnectpartiesspouse, orgacqspouse, mktacqspouse

there must be a value in one or more of the following fields:

agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

Where any of the following fields have a value:

agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

there must be a value in one or more of the following fields:

gainself, lossself, gainspouse, loss spouse

## AssetDescription

The AssetDescription element has the following attributes:

agricultural	Numeric, optional	No of disposals - Agricultural Land / Buildings ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, values must be returned for <b>agriaggconsid</b> and <b>agriculturalacreage</b></i>
agriaggconsid	Numeric, optional	Aggregate Consideration - Agricultural Land / Buildings ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, values must be returned for <b>agricultural</b> and <b>agriculturalacreage</b></i>
agriculturalacreage	Numeric, optional	Aggregate Acreage - Agricultural Land / Buildings ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, values must be returned for <b>agricultural</b> and <b>agriaggconsid</b></i>
developmentland	Numeric, optional	No of disposals - Development Land ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, values must be returned for <b>devaggconsid</b> and <b>developmentlandacreage</b></i>
devaggconsid	Numeric, optional	Aggregate Consideration - Development Land ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, values must be returned for <b>developmentland</b> and <b>developmentlandacreage</b></i>
developmentlandacreage	Numeric, optional	Aggregate Acreage - Development Land ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, values must be returned for <b>developmentland</b> and <b>devaggconsid</b></i>
sharesquoted	Numeric, optional	No of disposals - Shares/Securities unquoted ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesquotedaggconsid</b></i>
sharesquotedaggconsid	Numeric, optional	Aggregate Consideration - Shares/Securities unquoted ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesquoted</b></i>
sharesunquoted	Numeric, optional	No of disposals - Shares/Securities unquoted ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesunquotedaggconsid</b></i>
sharesunquotedaggconsid	Numeric, optional	Aggregate Consideration - Shares/Securities unquoted ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesunquoted</b></i>

commercial	Numeric, optional	No of disposals - Commercial Premises ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>commercialaggconsid</b></i>
commercialaggconsid	Numeric, optional	Aggregate Consideration - Commercial Premises ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>commercial</b></i>
residential	Numeric, optional	No of disposals - Residential Premises ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>residentialaggconsid</b></i>
residentialaggconsid	Numeric, optional	Aggregate Consideration - Residential Premises ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>residential</b></i>
sharesexchanged	Numeric, optional	No of disposals - Shares/Securities exchanged Section 913 (5) TCA 1997 ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesexchangedaggconsid</b></i>
sharesexchangedaggconsid	Numeric, optional	Aggregate Consideration - Shares/Securities exchanged Section 913 (5) TCA 1997 ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesexchanged</b></i>
foreignlife	Numeric, optional	No of disposals - Foreign Life Policies (Chargeable @ 40%) ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>foreignlifeaggconsid</b> and <b>charge40self</b> or <b>charge40spouse</b></i>
foreignlifeaggconsid	Numeric, optional	Aggregate Consideration - Foreign Life Policies (Chargeable @ 40%) ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>foreignlife</b></i>
offshorefunds40	Numeric, optional	No of disposals - Offshore Funds (Section 747A TCA 1997) ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>offshorefunds40aggconsid</b></i>
offshorefunds40aggconsid	Numeric, optional	Aggregate Consideration - Offshore Funds (Section 747A TCA 1997) ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>offshorefunds40</b></i>
otherassets	Numeric, optional	No of disposals - Other Assets ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>otherassetsaggconsid</b></i>
otherassetsaggconsid	Numeric, optional	Aggregate Consideration - Other Assets ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>otherassets</b></i>
totalconsid	Numeric, optional	Total Consideration on Disposals ( up to 8 numeric 0 – 99999999 )

### DisposalDetails

The DisposalDetails element has the following attributes:

disposalconnectpartiesself	true or false	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the main taxpayer
disposalconnectpartiesspouse	true or false, optional	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the spouse
orgacqself	true or false, optional	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the main taxpayer
orgacqspouse	true or false, optional	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the spouse

mktacqself	true or false, optional	Indicator if market value was used to arrive at the cost of acquisition of any of the assets disposed for the main tax payer
mktacqspouse	true or false, optional	Indicator if market value was used to arrive at the cost of acquisition of any of the assets disposed for the spouse

### AcquisitionDetails

The AcquisitionDetails element has the following attributes:

gainself	Numeric, optional	Amount of Net Gain ( up to 8 numeric 0 – 99999999 ) Main taxpayer <i>A value must be returned for this attribute where values are returned for either <b>charge20self</b> or <b>charge40self</b></i> <i>Where the value of the attribute <b>lossself</b> is greater than 0, this attribute must have a value of 0.</i> <i>The value of this attribute must be equal to the sum of the attributes <b>charge20self</b>, <b>charge40self</b>, <b>exemptionself</b> and <b>lossforwardself</b>.</i>
gainspouse	Numeric, optional	Amount of Net Gain ( up to 8 numeric 0 – 99999999 ) Spouse <i>A value must be returned for this attribute where values are returned for either <b>charge20spouse</b> or <b>charge40spouse</b></i> <i>Where the value of the attribute <b>lossspouse</b> is greater than 0, this attribute must have a value of 0.</i> <i>The value of this attribute must be equal to the sum of the attributes <b>charge20spouse</b>, <b>charge40spouse</b>, <b>exemptionspouse</b> and <b>lossforwardspouse</b>.</i>
lossself	Numeric, optional	Amount of Net Loss ( up to 8 numeric 0 – 99999999 ) Main taxpayer <i>Where the value of the attribute <b>gainself</b> is greater than 0, this attribute must have a value of 0.</i>
lossspouse	Numeric, optional	Amount of Net Loss ( up to 8 numeric 0 – 99999999 ) Spouse <i>Where the value of the attribute <b>gainspouse</b> is greater than 0, this attribute must have a value of 0.</i>
lossforwardself	Numeric, optional	Losses Brought Forward ( up to 8 numeric 0 – 99999999 ) Main taxpayer
lossforwardspouse	Numeric, optional	Losses Brought Forward ( up to 8 numeric 0 – 99999999 ) Spouse
exemptionself	Numeric, optional	Personal Exemption ( up to 4 numeric 0 – €1270 ) Main taxpayer
exemptionspouse	Numeric, optional	Personal Exemption ( up to 4 numeric 0 – €1270 ) Spouse
charge20self	Numeric, optional	Chargeable at 20% ( up to 8 numeric 0 – 99999999 ) Main taxpayer
charge20spouse	Numeric, optional	Chargeable at 20% ( up to 8 numeric 0 – 99999999 ) Spouse
charge40self	Numeric, optional	Chargeable at 40% ( up to 8 numeric 0 – 99999999 ) Main taxpayer
charge40spouse	Numeric, optional	Chargeable at 40% ( up to 8 numeric 0 – 99999999 ) Spouse
previousgainsrolledoverself	Numeric, optional	Previous Gains Rolled-Over (now chargeable) ( up to 8 numeric 0 – 99999999 ) Main taxpayer <i>A value must be returned for this attribute where a value is returned for the attribute <b>rateoftaxself</b></i>
previousgainsrolledoverspouse	Numeric, optional	Previous Gains Rolled-Over (now chargeable) ( up to 8 numeric 0 – 99999999 ) Spouse <i>A value must be returned for this attribute where a value is returned for the attribute <b>rateoftaxspouse</b></i>
rateoftaxself	Numeric, optional	Rate of Tax ( up to 2 numeric 0 – 99 ) Main taxpayer <i>A value must be returned for this attribute where a value is returned for the attribute <b>previousgainsrolledoverself</b></i>

rateoftaxspouse	Numeric, optional	Rate of Tax ( up to 2 numeric 0 – 99 ) Spouse <i>A value must be returned for this attribute where a value is returned for the attribute <b>previousgainsrolledoverspouse</b></i>
foreignlife40	Numeric, optional	Foreign Life Policies@ 40% for main taxpayer ( up to 8 numeric 0 – 99999999 )
foreignlife40spouse	Numeric, optional	Foreign Life Policies@ 40% for spouse ( up to 8 numeric 0 – 99999999 )

## Reliefs

The Reliefs element has the following attributes:

rolloverreliefamount	Numeric, optional	Rollover relief - amount of consideration reinvested ( <i>up to 8 numeric; 0 – 99999999</i> ) Main taxpayer
rolloverreliefamountspouse	Numeric, optional	Disposal of Principal private Residence – consideration on the disposal of qualifying assets spouse ( <i>up to 8 numeric; 0 – 99999999</i> )
residentreliefamount	Numeric, optional	Disposal of Principal private Residence – Amount of consideration main taxpayer ( <i>up to 8 numeric; 0 – 99999999</i> )
residentreliefamountspouse	Numeric, optional	Disposal of Principal private Residence – Amount of consideration spouse ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementrelieffamilyamount	Numeric, optional	Within the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementrelieffamilyamountspouse	Numeric, optional	Within the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementreliefotheramount	Numeric, optional	Outside the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementreliefotheramountspouse	Numeric, optional	Outside the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )

## APPENDIX 1 CHANGES TO DTD FOR SHORT TAX YEAR

The following misprints have been corrected:

ELEMENT, SUBELEMENTS	Previous Version	Changed to
Trade, AccScrnGreater250Serv, ProfitLossGreater250Serv	<!ATTLIST ProfitLossGreater250Serv	<!ATTLIST ProfitLossGreater250Serv
Trade, AccScrnNotes, ChangeNatureActivity	<!ELEMENT ChangNatureActivity EMPTY> <!ATTLIST ChangNatureActivity	<!ELEMENT ChangeNatureActivity EMPTY> <!ATTLIST ChangeNatureActivity
Rent, Land	repairespensespouse	repairspensespouse

Paye, BenefitInKind	<!ELEMENT BenefitInKind (CarBenefitInKindDtls*, VanBenefitInKindDtls*, LoanBenefitInKindDtls*)>	<!ELEMENT BenefitInKind (CarBenefitInKind*, VanBenefitInKind*, LoanBenefitInKind*)>
Invest, RetentionTax	<!ELEMENT RetentionTax EMPTY > <!ATTLIST RetentionTax	<!ELEMENT RetentionTax EMPTY > <!ATTLIST RetentionTax
Paye, ShareOptions	deferspouse	deferspouse
Allowances, MedInsurance	insurer 0 used to represent VHI	Now represents – No Selection made
Allowances, RetirementReliefDtls, RelevantEarnings	relevantearnself	relevantearnself
Allowances, HealthInsurance	amthealthself	amthealthself
Trade	Various account elements AccScrnLess250 AccScrnGreater250Gen AccScrnGreater250Serv AccScrnGreater250Farm AdjProfitGreater250 AdjProfitLess250	Some attributes are now in range –99999999 - +99999999 where a figure may be positive or negative- e.g profit, opening/closing balances, bad debts recovered.

The following are new elements/subelements/attributes

Element	SubElement	Attributes
Trade	Review - new subelement	All attributes are new
Trade	AccScrnGreater250Gen, (existing) BalanceSheetGreater250Gen, (existing)	plantmachinery
Trade	AccScrnGreater250Farm, (existing) BalanceSheetGreater250Farm, (existing)	plantmachinery
Rental	Land –existing subelement	rentaroomself rentaroomspouse rentaroomincomeself rentaroomincomespouse
Invest	SSIA – new subelement	All attributes are new
Paye,	ShareOptions (existing)	These attributes are new deferamountself deferamountspouse disposedself disposedspouse deferredchargeableself deferredchargeablespouse amtincomeself amtincomespouse amtchargeesppself amtchargeesppspouse chargeableself chargeablespouse
Foreign	ForeignAccountDetails – new subelement	All attributes are new
OffshoreFundsForeign	ForeignAccountDetails has 4 subelements: ForeignAccounts* LifePolicies* OffshoreFunds* OtherOffshoreFunds* Where * means multiple instances of the subelements – 5 for self 5 for spouse	All new attributes
ChargesDeductions	TaxRelief – new subelement	All new attributes
Allowances	HomeAllowance (existing)	New attribute claim
Allowances	MedicalExpensesDtls subelement (existing) Expenses subelement (existing)	assessments speechtherapy
Allowances	TradeUnion New Subelement	All new attributes
CapitalGains	This panel has been changed so much it can effectively be treated as completely new	

The elements/subelements or attributes have been removed

Element	Subelement	Attribute removed
<b>Form11File</b>	The <b>Form11</b> Element is now the main element in a well-formed .f11 file. It contains the attributes previously ascribed to <b>Form11File</b>	
Trade, AccScrnNotes	ReserveAccountReport	relatedparty
Paye	ShareOptions	exercisedself exercisedspouse
OtherIrish	Other	covenantnoagree maintnoagree exemptnoagree settlementnoagree othernoagree annuitynoagree
Foreign	ForeignAccounts* MoreForeignAccounts* OffshoreFunds* MoreOffshoreFunds*  And their elements removed	
ChargesDeductions	DeedCovenant	deedsself deedsselfspouse
Allowances	GiftsDonations	thirdself thirdspouse educationself educationspouse schoolself schoolspouse scientificself scientificspouse
CapitalGains	ChargeableAssets* removed	
CapitalGains	Remaining elements	Most elements have changed and all validation is different . Can be considered new
GiftsInheritances <b>removed</b>	-	-

## APPENDIX 2 CHANGES TO DTD FOR TAX YEAR 2002

The following misprints have been corrected:

ELEMENT, SUBELEMENTS	Previous Version	Changed to
Trade, AccScrnGreater250Serv, ProfitLossGreater250Serv	<!ATTLIST ProfitLossGreater250Serv	<!ATTLIST ProfitLossGreater250Serv

The following are new elements/sub elements/attributes

Element	SubElement	Attributes
Trade	TradeCapital – existing subelement	explantmachinery
Rental	RentalCapital – existing subelement	sectionrestrictionself
	RentalCapital – existing subelement	sectionrestrictionspouse
	RentalCapital – existing subelement	sectionnorestrictionself
	RentalCapital – existing subelement	sectionnorestrictionspouse
Invest	SSIA – existing subelement	banknameself
		dtacctopensef



		banknamespouse
		dtacctopenspouse
Uk	Rents– existing subelement	rentuknetrefself
		rentuknetrefspouse
		rentukirishtaxrefself
		rentukirishtaxrefspouse
		rentukirishtaxnonrefself
		rentukirishtaxnonrefspouse
Foreign, ForeignAccountDetails	LifePolicies – existing subelement	nonrelevanttaxable43
		gaintaxable43
ChargesDeductions	RetirementRelief – new subelement	isSportpersonself
		isSportpersonspouse
		retreliefdateself
		retreliefdatespouse
		retreliefamountself
		retreliefamountspouse
Allowances	RetirementAnnuityRelief– new subelement	All attributes are new
		retmtprsa l
		retmtprsanet
		retmtprsaavc
		retmtclaimreliefself
		retmtmemberself
		retmtnameprovself
		retmtdatecontriself
		retmtcontriamtself
		retmttempcontriself
		retmtstamtself
		retmtclaimreliefspouse
		retmtmemberspouse
		retmtnameprovspouse
		retmtdatecontrispouse
		retmtcontriamtspouse
		retmttempcontrispouse
		retmtstamtspouse
		retmtamtself
		retmtamtspouse
		retmtprsaamtspouse
Allowances	RetirementAnnuityRelief, RetirementReliefDtls,	
	RelevantEarnings– existing subelement	selfempincome
		balcharges
		payeincome
		otherincome
		relevantearning

	NetRelevantEarnings– existing subelement	tradecharges
		deedcovenants
		maintenancepay
		otherdeductions
		losses
		netearnings
	MaximumRelief– existing subelement	percentmaxrelief
		specified
		maxrelief
	AmountPaid – existing subelement	prsaamountpaid2001self
		prsaamountpaid2001spouse
		prsaamountpaid2002self
		prsaamountpaid2002spouse
		prsatotalreliefself
		prsatotalreliefspouse
Allowances	GiftsDonations – existing subelement	approvedsportbodies
		approvedsportbodiesspouse
Allowances	ServiceCharges – existing subelement	scannualself
		scannualspouse
		sctagsystemself
		sctagsystemspouse
Allowances	MedExpenses,MedicalExpensesDtls – existing subelement	dependentname1
		dependentname2
		dependentrelationship1
		dependentrelationship2
		dependentannualincome
		dependentincomesource
CapitalGains	AssetDescription – existing subelement	offshorefunds40
		offshorefunds40aggconsid
	AcquisitionDetails – existing subelement	foreignlife40
		foreignlife40spouse

The elements/subelements or attributes have been removed

Element	Subelement	Attribute removed
Trade, AccScrnGreater250Gen	AcsCDates	accperiodcfom
		accperiodcto
	IncomeGreater250Gen	salesreceipts
		subcontracting
		salessites
		otherreceipts
		totalsalesincome
	CostSalesGreater250Gen	openingstock
		sitespurchased
		purchases
		subcontractor
		otherinputcosts

		closingstock
		grossprofit
	ProfitLossGreater250Gen	wagessalariescosts
		motortravel
		proffees
		haulagefreight
		leasing
		lightheatphone
		rentsservicecharges
		purchasegoods
		bankinterest
		advertising
		repairsmaintenance
		licencecost
		writeoff
		disposalassets
		depreciation
		otherexpenses
		netprofit
	CapitalAccountGreater250Gen	opencapitalbalance
		capitalintroduced
		profitlossforyear
		drawings
		closingbalance
	BalanceSheetGreater250Gen	landbuilding
		buildingsites
		motorvehicles
		plantmachinery
		fixturesfittings
		fixedassets
		stock
		debtors
		bankcredit
		goodwill
		currentassets
		creditorsaccruals
		taxcreditors
		bankdebit
		curliabilities
		closingbalance
Trade, AccScrnGreater250Gen	AcsDDates	acperioddfrom

		accperiodto
	IncomeGreater250Serv	feescommissions
		statepayments
		otherfeescommissions
		totalsalesincome
	CostSalesGreater250Serv	openingwip
		closingwip
		grossprofit
	ProfitLossGreater250Serv	wagesalariescosts
		motortravelsub
		proffees
		leasing
		lightheatphone
		rentsservicecharges
		purchasegoods
		bankinterest
		advertising
		repairsrenewal
		licencecost
		writeoff
		disposalassets
		depreciation
		locumpayments
		otherexpenses
		netprofit
	CapitalAccountGreater250Serv	opencapitalbalance
		capitalintroduced
		profitlossforyear
		drawings
		closingbalance
	BalanceSheetGreater250Serv	landbuildings
		motorvehicles
		fixturesfittings
		fixedassets
		workingprogress
		debtors
		bankcredit
		goodwill
		clientaccbalancefund
		currentassets
		creditorsaccruals

		taxcreditors
		bankdebit
		clientaccbalancedue
		currliabilities
		closingbalance
Trade, AccScrnGreater250Farm	AcseDates	accperiodefrom
		accperiodeto
	IncomeGreater250Farm	salemilk
		salelivestock
		salecrops
		subsidy
		agriccontracting
		farmrents
		otherincome
		totalsalesincome
	CostSalesGreater250Farm	openingstock
		purchases
		closingstockcost
		grossprofit
	ProfitLossGreater250Farm	wagessalariescosts
		proffees
		motorexpanse
		leasing
		lightheadphone
		rentsservicecharges
		purchasegoods
		bankinterest
		repairmaintenance
		writeoff
		disposalassets
		depreciation
		agriccontractors
		feedseedfert
		otherexpenses
		netprofit
	CapitalAccountGreater250Farm	opencapitalbalance
		capitalintroduced
		profitlossforyear
		drawings
		closingbalance
	BalanceSheetGreater250Farm	motorvehicles

		plantmachinery
		fixturesfittings
		fixedassets
		closingstockcapacc
		debtors
		bankcredit
		currentassets
		creditorsaccruals
		taxcreditors
		bankdebit
		curliabilities
		closingbalance
Trade, AdjProfitGreater250	ProfitGreater250	profit
		loss
	AddBackGreater250	depreciationadjust
		motorexperiences
		lightheatphone
		donations
		leasinginterest
		lossondisposal
		increasebaddebts
		addbackother
	DeductionGreater250	profitdisposal
		leasingcharges
		decreasebaddebts
		deductionother
		stockrelief
		adjprofitperiod
		adjprofitreturn
Allowances	GiftsDonations – existing subelement	eligiblecharity
		eligiblecharityspouse
		othergiftself
		othergiftspouse
Allowances	ServiceCharges – existing subelement	amt-service

## APPENDIX 3 EXAMPLE

**Note:** This sample XML may not necessarily upload successfully onto the ROS system. It contains as many of the attributes listed below as possible and as such may not pass all the validation rules specified.

**For example the PPSN number – the attribute ppsnself - contained therein will not be valid with another digital certificate.**

```
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    <Marital status="2" ppsnspouse="1234567TW" stanceschange="false" prevstatut="0" assessment="1" previousassessment="0" dobspouse="02/02/1922"
wereassessspouse="false" aremaintspouse="false" weremaintspouse="false" nochildren="3" />
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details" />
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    <losses priorloss="1000" currentloss="1000" setloss="true" />
    <BSWT pswt="1000.00" />
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      <AccountChoice accounts="2" />
    </AccountChoices>
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otherincome="1000" staffcosts="1000" subcontractors="1000" consprofitees="1000" motortravelsubstat="1000" repairsrenewals="1000" depreciation="1000"
provisionbaddbets="1000" expensesother="1000" capitalintroduced="1000" drawings="1000" closingbalance="1000" stock="1000" debtors="1000" bankcredit="1000"
bankdebit="1000" clientaccbalancecredit="1000" clientaccbalancedebit="1000" creditorsaccruals="1000" taxcreditors="1000" assets="1000" />
      </AccScrnlless250>
      <AdjProfitles250>
        <Profitles250 loss="1000" />
      </AdjProfitles250>
      <Adjustments motorexpenseless250="1000" donation="1000" lighthearphoneless250="1000" gainsalleassets="1000" lossalleassets="1000" />
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        <AccScrnlless250>
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          <ChangeAccountPolicy depreciationnote="true" stocknote="true" propertydevelop="true" policyother="true" />
          <ChangeNatureActivity changebusactivity="true" />
          <AdditionalNote additionalnotetext="I have some issues" />
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      </Trade>
    </Trade>
    <TradeInfo tradedes="Trade 2 Artist" incomefor spouse="false" cease="01/06/2002" profitdevelop="30000" profityear="25000" balcharges="1000" unusedcap="1000"
/ >
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    <losses priorloss="1000" currentloss="1000" setloss="true" />
    <BSWT pswt="1000.00" />
    <Review havechangedperiod="true" adjustedprofits="1000" profitsassessed="1000" additionalincome="1000" additionalincometax="1000.00" />
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      <AccountChoice accountssubmittedto="01/06/2002" accountssubmittedfrom="01/06/2002" accounts="0" accountyear="2" />
    </AccountChoices>
  </Trade>
  <Rental>
    <Trade>
      <TradeInfo tradedes="Trade 3 Rental" incomefor spouse="false" cease="01/06/2002" profitdevelop="30000" profityear="25000" balcharges="1000" unusedcap="1000"
/ >
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      <losses priorloss="1000" currentloss="1000" setloss="true" />
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        <AccountChoice accountssubmittedto="01/06/2002" accountssubmittedfrom="01/06/2002" accounts="0" accountyear="2" />
      </AccountChoices>
    </Trade>
  </Rental>
</Form1>
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clawpspouse="2000"/>
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<CarBenefitLinkKind cartype="first" spouse="false">
<Cardetails origvalue="323223" mileage="0.975" nummonths="9" roadtax="false" insurance="true" service="true" privatefuel="true" reimbursed="232"
alternatereduction="true" cartotal="40832" />
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<CarBenefitLinkKind cartype="second" spouse="false">
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alternatereduction="true" cartotal="2822" />
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<VanBenefitLinkKind spouse="false">
<VanDetails nummonths="9" origvalue="2322" runningcosts="2323" totalmileage="232323" busmileage="23322" contribution="32" vantotal="2252" />
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<LoanBenefitLinkKind loanType="home" spouse="false">
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deferpspouse="true" deferamountself="4000" deferamountpspouse="4000" />
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[illegible]



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  <OtherExempt otherexemptself="8000" otherexemptspouse="8000" />
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  <PayeAllowance payeself="true" payespouse="true" />
  <Medinsurance insurer="18" amtmedinsurance="2000" amtmedinsurancepouse="2000" />
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    retmtstamtself="2000" retmtclaimreliefspouse="true" retmtmemberspouse="true" retmtnameprovspouse="XYZ" retmtdatecontrispouse="01/06/2002"
    retmtcontriantmtspouse="2000" retmttempcontrispouse="2000" retmtstamtspouse="2000" retmtamtself="2000" retmtamtspouse="2000" retmtprsaamtself="2000"
    retmtprsaamtspouse="2000" />
  <RetirementReliefDtls spouse="false">
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    dependentincome="1000" source="clanier" services="11000" drugsexpenses="378" diagnosticexpenses="11000" orthopticeexpenses="11000" physioexpenses="11000"
    applianceexpenses="11000" hospitalexpenses="11000" nursinghomeexpenses="11000" dentalexpenses="11000" otherexpenses="11000" assessments="11000"
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</MedicalExpenses>
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lordaddress2="Address 1" lordaddress3="Address 1" landlordpsn="1234567" />
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<SharePurchase amtsharesel="3432" amtsharespouse="3432" />
<SeaAllowance seanodayself="245" seasalaryself="4545" seaclaimself="65" />
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</Form1>
```

APPENDIX 4 TAGS SPECIFIC TO ROS OFFLINE APPLICATION

The tags PayInterim, AllowancesInterim are generated from ROS Offline application only. These tags shall be required if the XML is to be validated using ROS Offline Application.

PayInterim

The PayInterim element has the following optional attributes:

Employ	true or false, optional	Indicator of Employments / Pensions
Expenses	true or false, optional	Indicator of Expenses / Capital Allowances / Superannuation Contributions
Benefit	true or false, optional	Indicator of Benefit in Kind
Share	true or false, optional	Indicator of Share Options

	optional	
Social	true or false, optional	Indicator of Social Welfare Pensions / Benefits

A sample portion of xml is shown below:

```
<PayeInterim>
  <PayeSections Employ="true" Expenses="true" Benefit="true" Share="true" Social="true" />
</PayeInterim>
```

## AllowancesInterim

The AllowancesInterim has one element AllowSections. AllowSections has the following optional attributes:

paye	true or false, optional	Indicator of PAYE Tax Credit
MedicalInsurance	true or false, optional	Indicator of Medical Insurance
Home	true or false, optional	Indicator of Home Loans / Mortgage Interest Relief
Retirement	true or false, optional	Indicator of Retirement Annuity Relief / PRSA Relief
MedicalExp	true or false, optional	Indicator of Medical & Dental Expenses
HealthInsurance	true or false, optional	Indicator of Permanent Health Insurance
BESFilm	true or false, optional	Indicator of BES / Film Relief
Relative	true or false, optional	Indicator of Dependent Relative Tax Credit
Rent	true or false, optional	Indicator of Rental Tax Credit Aged Under 55
Carers	true or false, optional	Indicator of Home Carer's Tax Credit
Blind	true or false, optional	Indicator of Blind Person's Tax Credit
Job	true or false, optional	Indicator of Job Assist Allowance
Service	true or false, optional	Indicator of Service Charges

Sea	true or false, optional	Indicator of Seafarers Allowance
Gift	true or false, optional	Indicator of Donations / Gifts
IncapPeronsAllow	true or false, optional	Indicator of Incapacitated Persons Allowance
IncapChildAllow	true or false, optional	Indicator of Incapacitated Child Tax Credit
Share	true or false, optional	Indicator of Purchase of New Shares in a Company by an Employee
Tuition	true or false, optional	Indicator of Tuition Fees / Approved Courses
Owner	true or false, optional	Indicator of Owner Occupier Relief
TradeUnionSub	true or false, optional	Indicator of Trade Union Subscriptions
Loan	true or false, optional	Indicator of Interest on Loans used in acquiring interest in inquoted trading companies etc.
OneParentAllow	true or false, optional	Indicator of One Parent Tax Credit

A sample portion of xml is shown below:

```

<AllowancesInterim>
  <AllowSections paye="true" MedicalInsurance="true" Home="true" Retirement="true" MedicalExp="true" HealthInsurance="true" BESFil="true" Relative="true"
  Rent="true" Carers="true" Blind="false" Job="true" Service="true" Sea="true" Gift="true" IncapPeronsAllow="true" IncapChildAllow="true" Share="true"
  Tuition="true" Owner="true" TradeUnionSub="true" Loan="false" OneParentAllow="true" />
</AllowancesInterim>

```