

**NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST
2007 - DECEMBER 31ST 2007**

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Version	Date	Change																		
DRAFT v0.9	05/12/2007	Notes documented copied from 2006 version with changes specified in Appendix 1																		
DRAFT V0.91	12/12/2007	Form11/Trade/TradeInfo [updated] - the following attributes from use type of required to optional @tradedes @profityear Form11/Trade/AccScrnLess250/AccScrnLess250Info [updated] - the following attributes from use type of required to optional @staffcosts @subcontractors @motortravelssubst @drawings @bankdebit @bankcredit																		
V1.0	09/01/2007	Updating version of schema to 1.0 as this is the schema to be published																		
V1.92	28/08/2007	Form11/Paye/Directorship [updated] - the following attribute can now hold up to 5 numeric characters @ directorshippercent																		
V1.93	04/09/2008	AquisitionDetails [updated] – the following attribute descriptions/validation were updated @gainself @gainspouse																		
V1.94	20/07/2012	Updated the following fields to allow them to support the new format registration numbers. The update involves allowing 9 characters to be entered instead of 8. Sample Numbers: Existing Format: 1234567T New Format: 1234567FA <table><tr><th>Section</th><th>Field</th></tr><tr><td>Pg. 28 – Directorship</td><td>directorshipregistration</td></tr></table> A number of other registration number fields already support the new format as their length is not restricted: <table><tr><th>Section</th><th>Field</th></tr><tr><td>Pg. 5 – Details</td><td>ppsnself</td></tr><tr><td>Pg. 5 – Marital</td><td>ppsnspouse</td></tr><tr><td>Pg.11 – AccountChoice</td><td>partnershipppsn</td></tr><tr><td>Pg. 52 – RentAllowance</td><td>Landlordppsn</td></tr><tr><td>Pg. 57 – NonResidentLandlord</td><td>tenantppsnself</td></tr><tr><td>Pg. 57 – NonResidentLandlord</td><td>tenantppsnspouse</td></tr></table>	Section	Field	Pg. 28 – Directorship	directorshipregistration	Section	Field	Pg. 5 – Details	ppsnself	Pg. 5 – Marital	ppsnspouse	Pg.11 – AccountChoice	partnershipppsn	Pg. 52 – RentAllowance	Landlordppsn	Pg. 57 – NonResidentLandlord	tenantppsnself	Pg. 57 – NonResidentLandlord	tenantppsnspouse
Section	Field																			
Pg. 28 – Directorship	directorshipregistration																			
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Pg. 52 – RentAllowance	Landlordppsn																			
Pg. 57 – NonResidentLandlord	tenantppsnself																			
Pg. 57 – NonResidentLandlord	tenantppsnspouse																			

NOTES ON ELEMENTS

This document contains all the validation rules, which must be passed to enable a successful upload onto ROS. These include for each attribute or element:

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

This document should be used as an aid to form 11 v7 **schema.xsd**. It details the data types and defaults for the 900 or so fields on the form.

Please Note:

There are a number of nodes in the <Form11> node that are for internal processing only and are not input on the form. They are:

<SummaryCalculation>

<TxLineItems>

<OtherCodes>

<RequestShortNoa>

<Note>

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

Allowances/RetirementAnnuityRelief:

- @ racpaidcuryearself
- @ racpaidcuryearspouse
- @ onceoffpaymentsself
- @ onceoffpaymentspouse
- @ racpaidnextyrself
- @ racpaidnextyrspouse
- @ racpaidpriorself
- @ racpaidpriorspouse

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

The file consists of one Form11 Element

Form11

The Form11 element has the following attributes:

Name	Type	Required Y/N	Description/Validation
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be equal to 01/01/2007</i>
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be must be equal to 31/12/2007</i>
currency	String – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to “8” for this version of the file format. Will change with each new edition of the form.
language	String E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
shortnoarequested	boolean true or false	N	Indicator that a Short Notice of Assessment has been requested.
product	String	N	The name of the software/software company used to submit the form 11 should be entered here, e.g. “DUMMY LTD”. Note ‘ROS launcher/ROS on line’ is not an appropriate entry here.

It consists of:

- One Personal element
- Up to three optional Trade elements
- Any of the following optional elements:
 - Rental
 - Invest
 - Paye
 - OtherIrish
 - UkForeign
 - Exempt
 - ChargesDeductions
 - Allowances
 - PropertyIncentives
 - CapitalGains

Personal

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

- Details

- Marital
- and the following optional elements
- Indicators
 - Agent
 - NonResidentDetails

Details

The Details element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
surname	String	Y	Surname of the main taxpayer (up to and including 20 chars).
firstname	String	Y	First name of the main taxpayer (up to and including 20 chars).
dobself	Date	N	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	String	Y	The PPSN (RSI) number of the main taxpayer (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two letters .
additional notes	String	N	Additional Notes. <i>Up to and including 500 characters</i>

Marital

The Marital element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
status	integer 0 or 1 or 2 or 3 or 4 or 5	Y	Current Marital Status. <ul style="list-style-type: none"> - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced <i>Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. assessment) must also be returned.</i>
newdate	Date	N	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. dobself above)</i> <i>The following attribute must be returned where this attribute is populated:</i> <ul style="list-style-type: none"> - Previous Marital Status within the tax year (i.e. prevstatus below)
prevstatus	integer 0 or 1 or 2 or 3 or 4 or 5	N	Previous Marital Status within the tax year. <ul style="list-style-type: none"> - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced
assessment	0 or 1 or 2 or 3	N	Assessment Type. <ul style="list-style-type: none"> - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
ppsnspouse	String	N	The PPSN (RSI) number of the spouse (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two letters . <i>Cannot be same as PPSN for self (ie. ppsnself above)</i>

Name	Type	Required Y/N	Description/ Validation
dobspouse	Date	N	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	N	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	boolean true or false	N	Indicator that main taxpayer is the assessable spouse. <i>Note: This attribute is not used and will be removed from schema</i>
wereassessspouse	boolean true or false	N	Indicator that the main taxpayer was the previously assessable spouse.
aremaintspouse	boolean true or false	N	Indicator that the main taxpayer is maintaining the other spouse.
weremaintspouse	boolean true or false	N	Indicator that the main taxpayer was maintaining the other spouse.
previousassessment	integer 0 or 1 or 2 or 3,	N	Previous Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
Nochildren	Numeric,	N	Number of dependent children (up to two numeric allowed; 0 – 99).
surnamespouse	String	N	Spouses Name.
firstnamespouse	String	N	Spouses Surname.
highearner	boolean true or false	N	Indicator for whether you are deemed to be assessed under Section 485E TCA 1997. This may apply where adjusted income is greater than €250,000 and where specified reliefs are greater than €250,000. <i>If any of highIncomeSummary taxableincome2anotapplyself or recalculatedincomeself or taxableincome2anotapplyspouse or recalculatedincomespouse have values then yes needs to be selected here.</i> If yes is selected here then the highIncomeSummary taxableincome2anotapplyself and recalculatedincomeself or taxableincome2anotapplyspouse and recalculatedincomespouse are required .

Indicators

The Indicators element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
medcardself	boolean true or false	N	Indicator that the main taxpayer is a full medical card holder.
medcardspouse	boolean true or false	N	Indicator that the spouse is a full medical card holder.
pmsiself	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from PRSI.
prsispouse	boolean true or false	N	Indicator that the spouse is claiming an exemption from PRSI.
exempthealthcontrself	boolean	N	Indicator that the main taxpayer is claiming an

Name	Type	Required Y/N	Description/Validation
	true or false		exemption from Health Contribution
exempthealthcontrspouse	Boolean true or false	N	Indicator that the spouse is claiming an exemption from Health Contribution
dirself	boolean true or false	N	Indicator that the main taxpayer is a Proprietary Director.
dirspouse	boolean true or false	N	Indicator that the spouse is a Proprietary Director.
domicileself	Boolean true or false	N	Indicator that the main taxpayer was not domiciled in the state.
domicilespouse	boolean true or false	N	Indicator that the spouse was not domiciled in the state.
citizenself	boolean true or false	N	Indicator that the main taxpayer was a citizen not ordinarily resident in the state.
citizenspouse	boolean true or false	N	Indicator that the spouse was a citizen not ordinarily resident in the state.
farmerself	boolean true or false	N	Indicator that the main taxpayer was a farmer.
farmerspouse	boolean true or false	N	Indicator that the spouse was a farmer.
expressdoubt	boolean true or false	N	Indicator of uncertainty about the treatment of any item in the return. <i>Where this attribute is returned true the attribute Details of uncertainty about the treatment of any item in the return (i.e. details below) must also be returned.</i>
details	String	N	Details of uncertainty about the treatment of any item in the return <i>Up to and including 1000 characters</i>
prsiexemptreasonself	String	N	State reason why the self is exempt from PRSI. <i>Cannot be greater than 40 characters.</i>
prsiexemptreasonspouse	String	N	State reason why the spouse is exempt from PRSI. <i>Cannot be greater than 40 characters.</i>
healthexemptreasonself	String	N	State reason why the self is exempt from Health Contribution. <i>Cannot be greater than 40 characters.</i>
healthexemptreasonspouse	String	N	State reason why the spouse is exempt from Health Contribution. <i>Cannot be greater than 40 characters.</i>
detailschanged	boolean true or false	N	Indicator that any changes (not already notified to Revenue) to any of the following: (nature of primary trade, business or activity) (b) primary business address or (c) main residence. <i>Note: This attribute is not used and will be removed from schema</i>
natureoftrade	String	N	Details of Nature of Primary Trade, Business or Activity. <i>Cannot be greater than 30 characters</i>
busaddress1	String	N	Primary Business Address line 1. <i>Cannot be greater than 35 characters</i>
busaddress2	String	N	Primary Business Address line 2. <i>Cannot be greater than 35 characters</i>
busaddress3	String	N	Primary Business Address line 3

Name	Type	Required Y/N	Description/Validation
			<i>Cannot be greater than 35 characters</i>
busaddress4	String	N	Primary Business Address line 4. <i>Cannot be greater than 35 characters</i>
resaddress1	String	N	Main Residence line 1. <i>Cannot be greater than 35 characters</i>
resaddress2	String	N	Main Residence line 2. <i>Cannot be greater than 35 characters</i>
resaddress3	String	N	Main Residence line 3. <i>Cannot be greater than 35 characters</i>
resaddress4	String	N	Main Residence line 4 <i>Cannot be greater than 35 characters</i>
permincapsself	Boolean	N	Indicator that the main taxpayer is permanently incapacitated
permincapspouse	Boolean	N	Indicator that the spouse is permanently incapacitated
telephone	String	N	Telephone number. <i>Cannot be greater than 30 characters</i>

Agent

The Agent element has the following attributes:

Name	Type	Required Y/N	Description/Validation
agenttain	String	N	The TAIN number of the agent for the main taxpayer (length 6). Format is 5 numeric (including leading zeros) followed by one check character
agentref	String	N	Agent Reference No. <i>May not be longer than 30 characters</i>

NonResidentDetails

Name	Type	Required Y/N	Description/Validation
nonresident	boolean true or false	N	Indicator that the main taxpayer is a non resident.
nonresidentspouse	boolean	N	Indicator that the spouse is a non resident.
eucitizen	boolean	N	Indicator that the filer is a resident in another State of the European Communities.
incomeireland	Numeric	N	Income Taxable in Ireland (up to 8 numeric; 0 – 99999999).
incomeworld	Numeric	N	World Income (including Income Taxable in Ireland) (up to 8 numeric; 0 – 99999999). <i>World Income cannot be less than entry at incomeireland.</i>
eucitizenspouse	Boolean	N	Indicator that the spouse is a resident in another State of the European Communities.
claimmarriedtaxcredit	Boolean	N	Indicator to indicate that if you are married and all your income and your spouse's income is chargeable to Income Tax in Ireland and you wish to claim the married personal tax credits. <i>This must be set to true where either the non resident self or spouse tickboxes</i>

Name	Type	Required Y/N	Description/Validation
			(<i>@nonresident or @nonresidentspouse</i>) are true and <i>@assessment= 1</i> or <i>@previousassessment = 1</i> and <i>wereassessspouse boolean</i> is true

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

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

Sale of Residential Development Land Only:

Where the only entry across the following elements

- TradeInfo
- TradeCapital
- Losses
- PSWT
- Review

is TradeInfo/@profitdevelop, this is considered to be a 'Sale of Residential Development Land Only' trade. In this scenario attributes that are generally mandatory for a valid Trade element become optional.

Such attributes are marked as '*Mandatory except when SResDevLandOnly*' in their Description/Validation.

TradeInfo

The TradeInfo element has the following attributes:

Name	Type	Required Y/N	Description/Validation
tradedes	String	N	Description of Trade (up to and including 40 chars). <i>Where a value has been returned for the attribute profityear, this attribute must be returned</i>
incomeforspouse	boolean true or false	N	Indicator that the income for this trade relates to the spouse. Where spouse details are being returned, i.e, Personal/Marital/@assessment= 1 or (Personal/Marital/@previousassessment = 1 and Personal/Marital/@wereassessspouse boolean is true), this attribute or the incomeforself attribute must be equal to true.
cease	Date	N	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	N	Profit assessable from sale of Residential Development land (up to 8 numeric; 0 – 99999999).
profityear	Numeric	N	Profit assessable for year of assessment 2007 (up to 8 numeric; 0 – 99999999). <i>Mandatory except when SResDevLandOnly.</i>
balcharges	Numeric	N	Balancing Charge (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric	N	Amount of unused capital allowances from a prior

Name	Type	Required Y/N	Description/ Validation
			period (up to 8 numeric; 0 – 99999999).
adjustednetprofit	Numeric	N	Amount of adjusted net profit for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetprofit cannot be returned with an entry in adjustednetloss and visa-versa</i>
adjustednetloss	Numeric	N	Amount of adjusted net loss for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetloss cannot be returned with an entry in adjustednetprofit and visa-versa</i>
section644a	boolean true or false	N	Indicator for if you wish to elect under Section 644A TCA 1997.
tradeno	Numeric	Y	This attribute will store the trade number. <i>This attribute can only store either 1, 2 or 3; pertaining to the first, second or third trade. Details of primary trade must be returned with a tradeno="1".</i>
incomeforself	Boolean	N	Indicator that the income for this trade relates to the main tax payer. Where spouse details are being returned, i.e, Personal/Marital/@assessment= 1 or (Personal/Marital/@previousassessment = 1 and Personal/Marital/@wereassessspouse boolean is true), this attribute or the incomeforspouse attribute must be equal to true.
section657B	Boolean	N	Indicator to elect under Section 657B TCA 1997 to have the aggregate of all 'relevant payments' received and chargeable in 2007 treated as arising in six equal instalments, chargeable in the year of assessment 2007 and the five succeeding year.
utifabstract40	Boolean	N	Indicator that if there has been a change this year to the valuation of work-in-progress as a result of the application of UITF Abstract 40, which gave rise to an uplift in value, tick the box to confirm that you have included one fifth of the uplift in the trading profit returned above, and will account for the remaining value over the next four years (Section 95A TCA 1997)
moretradenoself	Numeric	N	Number of trades for which information is being included for the main taxpayer.(up to 2 numeric; 0 - 99). <i>This attribute can only be returned where tradeno=3, either moretradenoself or moretradenospouse can be returned, not both.</i>
moretradenospouse	Numeric	N	Number of trades for which information is being included for the spouse. (up to 2 numeric; 0 - 99). <i>This attribute can only be returned where tradeno=3, either moretradenoself or moretradenospouse can be returned, not both.</i> <i>When populated, the incomeforspouse attribute should also be returned with a value of true for this trade.</i>

TradeCapital

The TradeCapital element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
machinery	Numeric	N	Machinery Capital Allowances (up to 8 numeric; 0 – 99999999)
industrial	Numeric	N	Industry Capital Allowances (up to 8 numeric; 0 – 99999999).
other	Numeric	N	Other Capital Allowances (up to 8 numeric; 0 – 99999999).
addunused	Numeric	N	Amount if there are no/insufficient profits, and you

Name	Type	Required Y/N	Description/ Validation
			wish to elect to add any unused current year Capital Allowances to any loss made in the trade for this year (Section 392 TCA 1997). Election to be made on or before 31/12/2009 (up to 8 numeric; 0 – 99999999).
propertyincentive	boolean, True or false	N	Indicator whether a claim to property based incentive schemes are included in the Capital Allowances figure. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element</i>

Losses

The Losses element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
priorloss	Numeric	N	Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999).
currentloss	Numeric	N	Amount of losses in this trade period 2007 (up to 8 numeric; 0 – 99999999).
setloss	boolean true or false	N	Indicator that this loss should be set against other income. <i>Note: This attribute is not used and will be removed from schema</i>

PSWT

The PSWT element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
pswt	Numeric	N	Gross PSWT (Euro and Cent) for this basis period (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

Review

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
havechangedperiod	boolean true or false	N	Indicator that the main taxpayer has changed accounting period in accordance with S 65 TCA 1997.
adjustedprofits	Numeric	N	Adjusted profits for the corresponding period in year of assessment 2005 (up to 8 numeric; 0 – 99999999).
profitsassessed	Numeric	N	Profits assessed in year of assessment 2005 (up to 8 numeric; 0 – 99999999).
cessationoftrade	Boolean	N	Indicator that a cessation of trade took place in 2007

AccountChoices

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

AccountChoice

The AccountChoice element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
partnershippsn	String	N	The PPSN (RSI) number of the partnership (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two letters .
accountsfrom	Date	N	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). <i>Must be before the day of Upload.</i>
accountsto	Date	N	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. accountsfrom above).</i>
accountyear	Numeric	N	Income Tax Return with which the returns were submitted. <i>Must be a valid year between 2001 and 2006</i>

AccScrnLess250

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

AccScrnLess250Info

The AccScrnLess250Info element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
sales	Numeric	N	Sales or Receipts or Turnover (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> <ul style="list-style-type: none">- Receipts from Government Agencies (i.e. govnreceipts below)- Other Income (i.e. otherincome below)
govnreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> <ul style="list-style-type: none">- Sales or Receipts or Turnover (i.e. sales above)- Other Income (i.e. otherincome below)
otherincome	Numeric	N	Other Income (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with</i>

Name	Type	Required Y/N	Description/Validation
			a value: - Sales or Receipts or Turnover (i.e. sales above) Receipts from Government Agencies (i.e. govnreceipts above)
purchases	Numeric	N	Purchases (up to 10 numeric; 0 – 9999999999).
tradeprofit	Numeric	N	Gross Trading Profits (up to 10 numeric; 0 – 9999999999).
staffcosts	Numeric	N	Salaries or wages, staff costs (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
subcontractors	Numeric	N	Sub-contractors (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
consproffees	Numeric	N	Consultancy, Professional fees (up to 10 numeric; 0 – 9999999999).
motortravelssubst	Numeric	N	Motor, Travel and Subsistence (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
repairsrenewals	Numeric	N	Repairs or Renewals (up to 10 numeric; 0 – 9999999999).
depreciation	Numeric	N	Depreciation, Goodwill or Capital write-off (up to 10 numeric; 0 – 9999999999).
provisionbaddebts	Numeric	N	Provisions including Bad Debts (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at provisionbaddebts if there is an entry at provisionbaddebtsneg</i>
expensesother	Numeric	N	Total Other Expenses (up to 10 numeric; 0 – 9999999999).
capitalintroduced	Numeric	N	Cash or Capital Introduced (up to 10 numeric; 0 – 9999999999).
drawings	Numeric	N	Drawings (net of tax and pension contributions) (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
closingbalance	Numeric	N	Closing Capital Balance (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at closingbalance if there is an entry at closingbalanceneg</i>
stock	Numeric	N	Stock, Work In Progress, Finished Goods (up to 10 numeric; 0 – 9999999999).
debtors	Numeric	N	Debtors and Prepayments (up to 10 numeric; 0 – 9999999999).
bankdebit	Numeric	N	Cash or Bank (Debit) (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
bankcredit	Numeric	N	Bank or Loans or Overdraft (Credit) (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i>
clientaccbalancecredit	Numeric	N	Client Account Balances for a debit value (up to 10 numeric; 0 – 9999999999).
clientaccbalancedebit	Numeric	N	Client Account Balances for a credit value (up to 10 numeric; 0 – 9999999999).
creditorsaccruals	Numeric	N	Creditors and Accruals (up to 10 numeric; 0 – 9999999999).
taxcreditors	Numeric	N	Tax creditors (up to 10 numeric; 0 – 9999999999).
assets	Numeric	N	Net Assets (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at assets if there is an entry at assetsneg</i>
provisionbaddebtsneg	Numeric	N	Provisions including Bad Debts if negative (up to 10 numeric; 0 – 9999999999).

Name	Type	Required Y/N	Description/Validation
			<i>Cannot have an entry at provisionbaddebtsneg if there is an entry at provisionbaddebts</i>
closingbalanceneg	Numeric	N	Closing Capital Balance if negative (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at closingbalance if there is an entry at closingbalanceneg</i>
assetsneg	Numeric	N	Net Assets if negative (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at assets if there is an entry at assetsneg</i>

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:

Name	Type	Required Y/N	Description/Validation
profit	Numeric	N	Net profit per accounts (up to 10 numeric; 0 – 9999999999). <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. loss below) and there should be no value in this attribute</i>
loss	Numeric	N	Net loss per accounts (up to 10 numeric; 0 – 9999999999). <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. profit above) and there should be no value in this attribute</i>

Adjustments

The Adjustments element has the following attributes:

Name	Type	Required Y/N	Description/Validation
motorexpanseless250	Numeric	N	Add-back motor expenses (up to 10 numeric; 0 – 9999999999).
donation	Numeric	N	Add-back donations (political and charitable) or entertainment (up to 10 numeric; 0 – 9999999999).
lightheatphoneless250	Numeric	N	Add-back light heat and phone (up to 10 numeric; 0 – 9999999999).
gainssaleassets	Numeric	N	Other net gain on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
losssaleassets	Numeric	N	Other net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999).

AccScrnNotes

The AccScrnNotes is an optional element that has no attributes. It consists of the following optional element:

- AdditionalNote

AdditionalNote

The AdditionalNote element has the following attribute:

Name	Type	Required Y/N	Description/Validation
additionalnotetext	String	N	Additional Information Note (up to 500 characters).

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:

Name	Type	Required Y/N	Description/Validation
rentaroomself	boolean true or false	N	Indicator that the main taxpayer does not wish to claim Rent-A-Room Relief. <i>The value of this attribute must be 'false' where a value is returned for Rent-a-Room Income (i.e. rentaroomincomeself)</i>
rentaroomspouse	boolean true or false	N	Indicator that the spouse does not wish to claim Rent-A-Room Relief. <i>The value of this attribute must be "false' where a value is returned for Rent-a-Room Income (i.e. rentaroomincomespouse)</i>
rentaroomincomeself	Numeric	N	Rent-a-Room Income for the main taxpayer (up to 4 numeric; 0 – €7620) <i>The sum of this attribute and the attribute rentaroomincomespouse must not exceed €7620.</i>
rentaroomincomespouse	Numeric	N	Rent-a-Room Income for the spouse (up to 4 numeric; 0 – €7620) <i>The sum of this attribute and the attribute rentaroomincomeself must not exceed €7620.</i>
rentself	Numeric	N	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. properties below). This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> - lossself - repairexpensesself - interestexpensesself - reliefexpensesself - otherexpensesself - farmretscheme
rentspouse	Numeric	N	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. properties below). This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> - lossspouse - repairexpensesspouse

Name	Type	Required Y/N	Description/ Validation
			<ul style="list-style-type: none"> - interestexpensesspouse - reliefexpensesspouse - otherexpensesspouse - farmretschemespouse
netrentself	Numeric	N	<p>Net rental income for the main tax payer (up to 8 numeric; 0 – 99999999).</p> <p>A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. rentself above).</p> <p><i>The value returned for this attribute must be equal to:</i></p> <p>rentself minus (repairexpensesself + interestexpensesself + reliefexpensesself + otherexpensesself + farmretschemeself)</p>
netrentspouse	Numeric	N	<p>Net rental income for the spouse (up to 8 numeric; 0 – 99999999).</p> <p>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. rentspouse above).</p> <p><i>The value returned for this attribute must be equal to:</i></p> <p>rentspouse minus (repairexpensesspouse + interestexpensesspouse + reliefexpensesspouse + otherexpensesspouse + farmretschemespouse)</p>
repairexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairexpensesspouse	Numeric	N	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric	N	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensesspouse	Numeric	N	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
reliefexpensesself	Numeric	N	Expenses for “Section 23” type relief if 2007 is your first year of claim for the main taxpayer (up to 8 numeric; 0 – 99999999).
reliefexpensesspouse	Numeric	N	Expenses for “Section 23” type relief if 2007 is your first year of claim for the spouse (up to 8 numeric; 0 – 99999999).
otherexpensesself	Numeric	N	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensesspouse	Numeric	N	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).
farmretschemeself	Numeric	N	<p>Exempt income arising from Early Farm Retirement Scheme for the main taxpayer (up to 8 numeric; 0 – 99999999).</p> <p><i>Where a value is returned for this attribute it cannot have a value > 20000</i></p>
farmretschemespouse	Numeric	N	<p>Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999).</p> <p><i>Where a value is returned for this attribute it cannot have a value > 20000</i></p>
lossself	Numeric	N	Unused losses from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999).
lossspouse	Numeric	N	Unused losses from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
properties	Numeric	N	<p>Number of properties rented for main taxpayer (up to 5 numeric; 0 – 99999).</p> <p><i>Where a value is returned here a value must also be returned at the attribute:</i></p> <ul style="list-style-type: none"> - Gross Rents for the main taxpayer (i.e. rentself above)

Name	Type	Required Y/N	Description/Validation
noacreage	Numeric	N	Area in Hectares for main taxpayer (if applicable) (up to 7 numeric; 0.00 – 99999.99).
restenanciesactself	boolean true or false	N	Indicator for the main taxpayer that Part 7 of the Residential Tenancies Act have been complied with.
restenanciesactspouse	boolean true or false	N	Indicator for spouse that Part 7 of the Residential Tenancies Act have been complied with.
propertyesspouse	Numeric	N	Number of properties rented spouse (up to 5 numeric; 0 – 99999). <i>Where a value is returned here a value must also be returned at the attribute:</i> - <i>Gross Rents for the spouse (i.e. rentsspouse)</i>
noaceragespouse	Numeric	N	Area in Hectares for spouse (if applicable) (up to 7 numeric; 0.00 – 99999.99).

RentalCapital

The RentalCapital element has the following attributes:

Name	Type	Required Y/N	Description/Validation
claimpropertyself	boolean true or false	N	Self indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i>
claimpropertyspouse	boolean true or false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element</i>
capitalselfa	Numeric	N	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999)
capitalspousea	Numeric	N	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
capitalselfb	Numeric	N	Capital Allowances for the year 2007 for the main taxpayer (up to 8 numeric; 0 – 99999999).
capitalspouseb	Numeric	N	Capital Allowances for the year 2007 for the (up to 8 numeric; 0 – 99999999)
capallthisyearself	Numeric	N	Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>This value must equal the minimum of:</i> <ul style="list-style-type: none"> netrentself (capitalselfA + capitalselfB) <i>But</i> <ul style="list-style-type: none"> <i>Where capitalselfA + capitalselfB are both not populated, this attribute should also not be populated</i> <i>The above rule applies only where netrentself and at least one of capitalselfA + capitalselfB are populated</i>
capallthisyearspouse	Numeric	N	Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999). <i>This value must equal the minimum of:</i> <ul style="list-style-type: none"> netrentspouse

Name	Type	Required Y/N	Description/Validation
			<ul style="list-style-type: none"> • (capitalspouseA + capitalspouseB) <i>But</i> • <i>Where capitalspouseA + capitalspouseB are both not populated, this attribute should also not be populated</i> • <i>The above rule applies only where netrentspouse and at least one of capitalspouseA + capitalspouseB are populated</i>
capallforwardself	Numeric	N	Capital Allowances carried forward for the main taxpayer (up to 8 numeric; 0 – 99999999) <i>Note: This attribute is not used and will be removed from schema</i>
capallforwardspouse	Numeric	N	Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999) <i>Note: This attribute is not used and will be removed from schema</i>
sectionrestrictionself	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the main taxpayer (up to 8 numeric) <i>This value must not exceed the lesser of:</i> <ul style="list-style-type: none"> • 31750 • capitalselfb minus (netrentself – capitalselfa)* <i>*where (netrentself – capitalselfa) < 0 it is treated as 0.</i>
sectionrestrictionspouse	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric) <i>Where this attribute is populated it must not exceed the lesser of:</i> <ul style="list-style-type: none"> • 31750 • capitalspouseb minus (netrentspouse – capitalspousea)* <i>*where (netrentspouse – capitalspousea) < 0 it is treated as 0.</i>
sectionnorestrictionself	Numeric	N	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). <i>Where this attribute is populated it must not exceed:</i> capitalselfb minus ((netrentself – capitalselfa) – sectionrestrictionself)* <i>*where (netrentself – capitalselfa) < 0 it is treated as 0</i>
sectionnorestrictionspouse	Numeric	N	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). <i>Where this attribute is populated it must not exceed:</i> capitalspouseb minus ((netrentspouse – capitalspousea) –

Name	Type	Required Y/N	Description/Validation
			sectionrestrictionspouse)* *where $(netrentspouse - capitalspouse) < 0$ it is treated as 0

Invest

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

- RetentionTax
- SavingAccounts
- GrossDistribution

RetentionTax

The RetentionTax element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountspouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) for the spouse (up to 8 numeric; 0 - 99999999).
amountnotdedself	Numeric	N	Gross Amount of Deposit Interest (where DIRT was not deducted) for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountnotdedspouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was not deducted) for the spouse (up to 8 numeric; 0 - 99999999).

SavingAccounts

The SavingAccounts element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the spouse (up to 8 numeric; 0 – 99999999).

GrossDistributions

The GrossDistributions element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted) for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted) for the spouse (up to 8 numeric; 0 – 99999999).
amountnotdeductedself	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding

Name	Type	Required Y/N	Description/Validation
			Tax was not deducted) for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountnotdeductedspouse	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted) for the spouse (up to 8 numeric; 0 – 99999999).

SSIAClawBack

The SSIAClawBack element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Amount of Clawback of SSIA tax credits for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Amount of Clawback of SSIA tax credits 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:

Name	Type	Required Y/N	Description/Validation
salarypayeself	Numeric	N	Salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
salarypayespouse	Numeric	N	Salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
publicofficeself	Numeric	N	Public Office Salary for the main taxpayer (up to 8 numeric; 0 – 99999999).
publicofficespouse	Numeric	N	Public Office Salary for the spouse (up to 8 numeric; 0 – 99999999).
payepensionself	Numeric	N	Pension subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
payepensionspouse	Numeric	N	Pension subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
nonpayeincomeself	Numeric	N	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
nonpayeincomespouse	Numeric	N	Non PAYE Employment income for the spouse (up to 8 numeric; 0 - 99999999).
farmretirementpensionself	Numeric	N	Early Farm retirement pension for self. (Up to 8 numeric; 0 – 99999999).
farmretirementpensionspouse	Numeric	N	Early Farm retirement pension for spouse. (Up to 8 numeric; 0 – 99999999).
foreignpayeself	Numeric	N	Income from foreign employments for self (up to 8 numeric; 0 – 99999999).
foreignpayespouse	Numeric	N	Income from foreign employments for spouse

Name	Type	Required Y/N	Description/Validation
			(up to 8 numeric; 0 – 99999999).
annuitypensionself	Numeric	N	Annuity Pension payable under an RAC or a PRSA for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuitypensionspouse	Numeric		Annuity Pension payable under an RAC or a PRSA for spouse (up to 8 numeric; 0 – 99999999).
grossamtpaymentself	Numeric	N	Gross amount of payment(s) for the main taxpayer (up to 8 numeric; 0 – 99999999).
grossamtpaymentspouse	Numeric	N	Gross amount of payment(s) for spouse (up to 8 numeric; 0 – 99999999).
amtchargeabletaxself	Numeric	N	Amount chargeable to tax for the main taxpayer (up to 8 numeric; 0 – 99999999).
amtchargeabletaxspouse	Numeric	N	Amount chargeable to tax for spouse (up to 8 numeric; 0 – 99999999).
natureofpaymentself	String	N	Nature of Payment(s) for the main taxpayer. <i>Cannot be greater than 35 characters</i>
natureofpaymentspouse	String	N	Nature of Payment(s) for spouse. <i>Up to 20 Characters</i>
tsrclaimedself	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2007 for the main taxpayer (up to 8 numeric; 0 – 99999999).
tsrclaimedspouse	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2007 for spouse (up to 8 numeric; 0 – 99999999).
nonpayepensionincomeself	Numeric	N	Amount of Employment pension (not subject to PAYE) for the main taxpayer (up to 8 numeric; 0 – 99999999).
nonpayepensionincomespouse	Numeric	N	Amount of Employment pension (not subject to PAYE) for the spouse (up to 8 numeric; 0 – 99999999).

Expenses

The Expenses element has the following attributes:

Name	Type	Required Y/N	Description/Validation
natureofemploymentself	String	N	Nature of Employment(s) for which allowable deductions are being claimed for the main taxpayer. <i>Up to 40 Characters</i>
natureofemploymentspouse	String	N	Nature of Employment(s) for which allowable deductions are being claimed for spouse. <i>Up to 40 Characters</i>
expensesself	Numeric	N	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"> - salarypayeself - nonpayeincomeself - publicofficeself - foreignpayeself - annuitypensionself
expensespouse	Numeric	N	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"> - salarypayespouse - nonpayeincomespouse

Name	Type	Required Y/N	Description/Validation
			<ul style="list-style-type: none"> - publicofficespouse - foreignpayespouse - annuitypensionspouse
allowancesself	Numeric	N	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancespouse	Numeric	N	Capital allowances for the spouse (up to 8 numeric; 0 - 99999999).
contributionsself	Numeric	N	Superannuation Contributions (lump sum payments) for the main taxpayer (up to 8 numeric; 0 – 99999999).
contributionspouse	Numeric	N	Superannuation Contributions (lump sum payments) for the spouse (up to 8 numeric; 0 - 99999999).
totalself	Numeric	N	Total of Allowable Deductions incurred in Employment for main taxpayer (up to 8 numeric; 0 - 99999999)
totalspouse	Numeric	N	Total of Allowable Deductions incurred in Employment for 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 value returned for this attribute **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 **expensespouse**, **allowancespouse**, **contributionspouse** in the Expenses Section.

BenefitInKind

The sum of the attributes **retirementsavingsamtself** , **amtsharesbikself** and **otheramtself** must not exceed 99,999,999.

The sum of the attributes **retirementsavingsamtspouse**, **amtsharesbikspouse** and **otheramtspouse** must not exceed 99,999,999.

The BenefitInKind element has the following attributes:

Name	Type	Required Y/N	Description/Validation
retirementsavingsamtself	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
retirementsavingsamtspouse	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
amtsharesbikself	Numeric	N	Shares Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999)
amtsharesbikspouse	Numeric	N	Shares Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999)
otheramtself	Numeric	N	Other benefit in kind for the main taxpayer: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otheramtspouse	Numeric	N	Other Benefit in Kind for the spouse: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otherbiktypes	String	N	Specify further details about the other BIK received for main taxpayer(up to and including 500 characters).

Name	Type	Required Y/N	Description/Validation
otherbiktype spouse	String	N	Specify further details about the other BIK received for spouse (up to and including 500 characters).

ShareOptions

The ShareOptions element has the following attributes:

Name	Type	Required Y/N	Description/Validation
chargeableself	Numeric	N	Amount chargeable to Income Tax If the main tax payer exercised share options in the year 2007 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
chargeablespouse	Numeric	N	Amount chargeable to Income Tax If the spouse exercised share options in the year 2007 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
rateoftaxself	Numeric	N	The amount of Relevant Tax on a Share Option paid for the main taxpayer (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 41% of the amount entered at chargeableself.
rateoftaxspouse	Numeric	N	The amount of Relevant Tax on a Share Option paid for the spouse (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 41% of the amount entered at chargeablespouse.
disposedself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01, 2001, 2002 or 2003 disposed of some or all of those shares in 2007: The number of shares disposed of for self (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> <ul style="list-style-type: none"> - amtitpaymentself - deferredchargeableself
disposedspouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01, 2001, 2002 or 2003 and disposed of some or all of those shares in 2007: The number of shares disposed of for spouse (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> <ul style="list-style-type: none"> - amtitpaymentspouse - deferredchargeablespouse
deferredchargeableself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01, 2001, 2002 or 2003 and disposed of some or all of those shares in 2007: The Chargeable Amount to Income Tax (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> <ul style="list-style-type: none"> - amtitpaymentself - disposedself
deferredchargeablespouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01, 2001, 2002 or 2003 and disposed of some or all of those

Name	Type	Required Y/N	Description/Validation
			<p>shares in 2007: The Chargeable Amount to Income Tax (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></p> <ul style="list-style-type: none"> - amtitpaymentspouse - disposedspouse
amtitpaymentsself	Numeric	N	<p>If elected to defer payment of income tax on a share option exercised in 2000/01, 2001, 2002, 2003 and disposed of some or all of those shares in 2007: Amount of Income Tax payment due on the above (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i></p> <ul style="list-style-type: none"> - disposedself - deferredchargeableself <p><i>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeableself</i></p>
amtitpaymentspouse	Numeric	N	<p>If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2006: Amount of Income Tax payment due on the above (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i></p> <ul style="list-style-type: none"> - deferredchargeablespouse - disposedspouse <p><i>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeablespouse</i></p>
datebareoptionexercisedself	Date	N	<p>Date on which share option originally exercised for (a) Deferred Payment for self (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i></p>
datebareoptionexercisedspouse	Date	N	<p>Date on which share option originally exercised for (a) Deferred Payment for spouse (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i></p>
dateexercisedself	Date	N	<p>If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2007: Date on which option was originally exercised for the main taxpayer. (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i></p>
dateexercisedspouse	Date	N	<p>If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2007: Date on which option was originally exercised for the spouse. (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i></p>
dateofsaleself	Date	N	<p>If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on</p>

Name	Type	Required Y/N	Description/Validation
			account arose in 2007: Date of Sale for the main taxpayer. (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i>
datesalespouse	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2007: Date of Sale for the spouse (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i>
mvsharesperiodbself	Numeric	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2007. (Up to 8 numeric; 0 - 99999999).
mvsharesperiodbspouse	Numeric	N	If the spouse elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2007. (Up to 8 numeric; 0 - 99999999).
aggnetgainssself	Numeric	N	If you have previously made a 'payment on account' under Section 128A(4A) TCA 1997 against Income Tax due on share options [SO3 Election] and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2007 for the main taxpayer (up to 8 numeric; 0 - 99999999).
aggnetgainsspouse	Numeric	N	If you have previously made a 'payment on account' under Section 128A(4A) TCA 1997 against Income Tax due on share options [SO3 Election] and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2007 for the spouse (up to 8 numeric; 0 - 99999999).
notdisposedself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01 and retained some or all of those shares in 2007: The number of shares not disposed of for self (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> <ul style="list-style-type: none"> - amtchargeincomeself - amttaxdueself
notdisposedspouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01 and retained some or all of those shares in 2007: The number of shares not disposed of for spouse (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> <ul style="list-style-type: none"> - amtchargeincomespouse - amttaxduespouse
amtchargeincomeself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01 and retained some or all of those shares in 2007: The Chargeable Amount to Income Tax for self (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> <ul style="list-style-type: none"> - notdisposedself - amttaxdueself
amtchargeincomespouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2000/01 and retained

Name	Type	Required Y/N	Description/Validation
			<p>some or all of those shares in 2007: The Chargeable Amount to Income Tax for spouse (up to 8 numeric; 0 - 99999999).</p> <p>Where a value is returned for this attribute a value must be returned for each of the following attributes:</p> <ul style="list-style-type: none"> - notdisposedspouse - amttaxduespouse
amttaxdueself	Numeric	N	<p>If elected to defer payment of income tax on a share option exercised in 2000/01 and retained some or all of those shares in 2007: The Income Tax due for self (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).</p> <p>Where a value is returned for this attribute a value must be returned for each of the following attributes:</p> <ul style="list-style-type: none"> - notdisposedself - amtchargeincomeself
amttaxduespouse	Numeric	N	<p>If elected to defer payment of income tax on a share option exercised in 2000/01 and retained some or all of those shares in 2007: The Income Tax due for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).</p> <p>Where a value is returned for this attribute a value must be returned for each of the following attributes:</p> <ul style="list-style-type: none"> - notdisposedspouse - amtchargeincomespouse

PayeTax

The PayeTax element has the following attributes:

Name	Type	Required Y/N	Description/Validation
paidself	Numeric	N	<p>PAYE paid as per P60/P45 for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).</p> <p>The sum of the values returned for the attributes salarypayeself, payepensionself, publicofficeself, foreignpayeself and annuitypensionself must be greater than or equal to the value returned for this attribute</p> <p>The sum of the values returned for the attributes repaidself and underpaidself must be less than or equal to the value returned for this attribute</p>
paidspouse	Numeric	N	<p>PAYE paid as per P60/P45 for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).</p> <p>The sum of the values returned for the attribute salarypayespouse, payepensionspouse, publicofficespouse foreignpayespouse and annuitypensionspouse must be greater than or equal to the value returned for this attribute</p> <p>The sum of the values returned for the attributes repaidspouse and underpaidspouse must be less</p>

Name	Type	Required Y/N	Description/Validation
			<i>than or equal to the value returned for this attribute</i>
repaidself	Numeric	N	PAYE repaid after 31/12/2006(for the tax year 2006) for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <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. paidself above).</i>
repaidspouse	Numeric	N	PAYE repaid after 31/12/2006 (for the tax year 2006) for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <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. paidspouse above).</i>
underpaidself	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2006) for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <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. paidself above).</i>
underpaidspouse	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2006) for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <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. paidspouse above).</i>

SocialWelfare

The SocialWelfare element has the following attributes:

Name	Type	Required Y/N	Description/Validation
welfareincomeself	Numeric	N	Social Welfare Payments/Benefits/Pensions for the main taxpayer (up to 8 numeric; 0 - 99999999).
welfareincomespouse	Numeric	N	Social Welfare Payments/Benefits/Pensions for the spouse (up to 8 numeric; 0 – 99999999).
benefitself	Numeric	N	Disability/Occupational Injury/Unemployment Benefits taxable amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
benefitsspouse	Numeric	N	Disability/Occupational Injury/Unemployment Benefits taxable amount for the spouse (up to 8 numeric; 0 - 99999999).
amtcarersallowanceself	Numeric	N	Social Welfare Gross amount of carers allowance the main taxpayer. (Up to 5 numeric; 0 – 50000).
amtcarersallowancespouse	Numeric	N	Social Welfare Gross amount of carers allowance Spouse. (Up to 5 numeric; 0 – 50000).

Directorship

The Directorship element has the following attributes:

Name	Type	Required Y/N	Description/Validation
directorshipregistration	String	N	Tax Reference Number of company for which directorship is held (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two letters .
directorshippercent	Numeric	N	Percentage of shareholding in the company. (Up to 5 numeric characters; 0 – 100.00)
directorshipspouse	boolean, true or false	N	Indicator that the directorship pertains to the Non Assessable Spouse.

OtherIrish

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

- Fees
- Untaxed
- Other
- NotShownElsewhere

Fees

The Fees element has the following attributes:

Name	Type	Required Y/N	Description/Validation
description	String	N	Description of Income for main taxpayer (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. amountself below).
amountself	Numeric	N	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 Income for the main taxpayer (i.e. description above).</i>
amountspouse	Numeric	N	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 Income for spouse (i.e. descriptionspouse).</i>
descriptionspouse	String	N	Description of Income for spouse (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 spouse (i.e. amountspouse below).

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:

Name	Type	Required Y/N	Description/Validation
govself	Numeric	N	Untaxed Income from Untaxed Government Stock for the main taxpayer (up to 8 numeric; 0 - 99999999).
govspouse	Numeric	N	Untaxed Income from Untaxed Government Stock for the spouse (up to 8 numeric; 0 - 99999999).
billself	Numeric	N	Untaxed Income from Exchequer Bills for the main taxpayer (up to 8 numeric; 0 - 99999999).
billspouse	Numeric	N	Untaxed Income from Exchequer Bills for the spouse (up to 8 numeric; 0 - 99999999).
dividendself	Numeric	N	Untaxed Income from Credit Union Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
dividendspouse	Numeric	N	Untaxed Income from Credit Union Dividends for the spouse (up to 8 numeric; 0 - 99999999).
otherself	Numeric	N	Untaxed Income from Other Loans and Investments for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Untaxed Income from Other Loans and Investments for the spouse (up to 8 numeric; 0 - 99999999).
totalself	Numeric	N	Total Irish Untaxed Income for the main taxpayer (up to 8 numeric; 0 - 99999999)
totalspouse	Numeric	N	Total Irish Untaxed Income for spouse (up to 8 numeric; 0 - 99999999)

Other

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

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

The Other element has the following attributes:

Name	Type	Required Y/N	Description/Validation
covenantself	Numeric	N	Income from Deeds of Covenant for the main taxpayer where tax was not deducted (up to 8 numeric; 0 - 99999999).
covenantspouse	Numeric	N	Income from Deeds of Covenant for the spouse where tax was not deducted (up to 8 numeric; 0 - 99999999).
exemptself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer where tax was deducted (up to 8 numeric; 0 - 99999999).
exemptspouse	Numeric	N	Income from Non-Exempt Patents for the spouse where tax was deducted (up to 8 numeric; 0 - 99999999).
otherself	Numeric	N	Income from Other sources for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Income from Other sources for the spouse (up to 8 numeric; 0 - 99999999).
typepay	String	N	Description of type(s) of payment(s) for Deeds of Covenant for the main taxpayer (<i>Up to and including 500 characters</i>)
typepayspouse	String	N	Description of type(s) of payment(s) for Deeds of Covenant for the spouse (<i>Up to and including 500 characters</i>)
exemptnotdedself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer where tax was not deducted

Name	Type	Required Y/N	Description/Validation
			(up to 8 numeric; 0 - 99999999).
exemptnotdedspouse	Numeric	N	Income from Non-Exempt Patents for the spouse where tax was not deducted (up to 8 numeric; 0 - 99999999).
covenanttaxdeductself	Numeric	N	Income from Deeds of Covenant for the main taxpayer where tax was deducted (up to 8 numeric; 0 - 99999999).
covenanttaxdeductspouse	Numeric	N	Income from Deeds of Covenant for the spouse where tax was deducted (up to 8 numeric; 0 - 99999999).
annuityself	Numeric	N	<i>Note: This attribute is not used and will be removed from schema</i>
annuityspouse	Numeric	N	<i>Note: This attribute is not used and will be removed from schema</i>
annuitytaxdeductself	boolean, true or false	N	<i>Note: This attribute is not used and will be removed from schema</i>
annuitytaxdeductspouse	boolean, true or false	N	<i>Note: This attribute is not used and will be removed from schema</i>

NotShownElsewhere

The NotShownElsewhere element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of income not shown elsewhere for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>If there is an entry here, there must be an entry at descriptionself</i>
amountspouse	Numeric	N	Gross amount of income not shown elsewhere for spouse (up to 8 numeric; 0 - 99999999). <i>If there is an entry here, there must be an entry at descriptionspouse</i>
descriptionself	String	N	Description of income source(s) for amount declared in amountself. <i>Up to 20 characters.</i> <i>If there is an entry here, there must be an entry at amountself</i>
descriptionspouse	String	N	Description of income source(s) for amount declared in amountspouse. <i>Up to 20 characters.</i> <i>If there is an entry here, there must be an entry at amountspouse</i>
taxdedself	Numeric	N	Amount of tax deducted from income not shown elsewhere for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>If there is an entry here, there must be an entry at amountself</i>
taxdedspouse	Numeric	N	Amount of tax deducted from income not shown elsewhere for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>If there is an entry here, there must be an entry at amountspouse</i>

UkForeign

The UkForeign element has no attributes.

It consists of any of the following optional elements:

- Dividends – originally part of UK
- Pension– originally part of UK
- EUDepositInterest
- ForeignEmployment
- USDividends
- CanadianDividends
- IncomeForeignTrade
- ForeignRents
- IntRoyaltiesAnnuities
- IrishTaxDedEncashment
- ForeignAccountDetails - originally part of Foreign

Dividends

The Dividends element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
ukdividendself	Numeric	N	Net amount of UK and Northern Ireland dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
ukdividendspouse	Numeric	N	Net amount of UK dividends for the spouse (up to 8 numeric; 0 – 99999999).

Pension

The Pension element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
pensiongrossself	Numeric	N	Gross amount of Foreign pensions (including UK Pensions) for the main taxpayer (up to 8 numeric; 0 - 99999999).
pensiongrossspouse	Numeric	N	Gross amount of Foreign pensions(including UK Pensions) for the spouse (up to 8 numeric; 0 - 99999999).

EUDepositInterest

The EUDepositInterest element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
eudirtamtself	Numeric	N	Gross amount of EU Deposit Interest for the main taxpayer (up to 8 numeric; 0 - 99999999).
eudirtamtspouse	Numeric	N	Gross amount of EU Deposit Interest for the spouse (up to 8 numeric; 0 - 99999999).
eudirtwhtaxself	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)
eudirtwhtaxspouse	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)
eudirttaxself	Numeric	N	Foreign tax deducted on EU Deposit Interest other than eudirswhtaxself above for the main taxpayer

Name	Type	Required Y/N	Description/Validation
			(up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtself above).</i>
eudirttaxspouse	Numeric	N	Foreign tax deducted on EU Deposit Interest other than eudirtwhtaxspouse above for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtspouse above).</i>
euotherinterestamtself	Numeric	N	EU 'other' Interest amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinterestamtspouse	Numeric	N	EU 'other' Interest amount for the spouse (up to 8 numeric; 0 - 99999999).
euotherinterestwhtaxself	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
euotherinterestwhtaxspouse	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
euotherinteresttaxself	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99) .
euotherinteresttaxspouse	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

ForeignEmployment

The ForeignEmployment element has the following attributes:

Name	Type	Required Y/N	Description/Validation
employgrossself	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the main taxpayer (up to 8 numeric; 0 – 99999999).
employgrossspouse	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the spouse (up to 8 numeric; 0 - 99999999).
employforeigntaxself	Numeric	N	Foreign Tax deducted on Foreign salary for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the main taxpayer (i.e. employgrossself above).</i>

Name	Type	Required Y/N	Description/ Validation
employforeigntaxspouse	Numeric	N	Foreign Tax deducted on Foreign salary for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the spouse (i.e. employgrossspouse above).</i>
transborderself	Numeric	N	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"> - Amount of Seafarers Claim for the main taxpayer (i.e. seaclaimself in the SeaAllowance element). - Amount of Salary for this Employment for the main taxpayer (i.e. seasalaryself in the SeaAllowance element).
transborder spouse	Numeric	N	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"> - Amount of Seafarers Claim for the spouse (i.e. seaclaimspouse in the SeaAllowance element). - Amount of Salary for this Employment for the spouse (i.e. seasalaryspouse in the SeaAllowance element).

USDividends

The USDividends element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
subusdividendself	Numeric	N	Gross amount of US Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
subusdividendspouse	Numeric	N	Gross amount of US Dividends for the spouse (up to 8 numeric; 0 - 99999999).

CanadianDividends

The CanadianDividends element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
subcandivsamself	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 99999999).
subcandivsamspouse	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the spouse (up to 8 numeric; 0 - 99999999).
canadiandivself	Numeric	N	Gross amount of Canadian Dividends not subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 99999999).
canadiandivspouse	Numeric	N	Gross amount of Canadian Dividends not subject to Irish tax for the spouse (up to 8 numeric; 0 - 99999999).

IncomeForeignTrade

The IncomeForeignTrade -element has the following attributes:

Name	Type	Required Y/N	Description/Validation
foreigntradenotaxself	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradenotaxspouse	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedself	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedspouse	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntaxdedself	Numeric	N	Amount of foreign tax deducted for main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
foreigntaxdedspouse	Numeric	N	Amount of foreign tax deducted for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

ForeignRents

The ForeignRents element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentgrossself	Numeric	N	Gross Amount of Foreign Rents for the main taxpayer (up to 8 numeric; 0 - 99999999).
rentgrossspouse	Numeric	N	Gross Amount of Foreign Rents for the spouse (up to 8 numeric; 0 - 99999999).
rentexpensesself	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. rentgrossself above</i>
rentexpensesspouse	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. rentgrossspouse above</i>
netprofitrentself	Numeric	N	Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). <i>This value must equal:</i> rentgrossself minus rentexpensesself

Name	Type	Required Y/N	Description/Validation
netprofitrentspouse	Numeric	N	Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). <i>This value must equal:</i> rentgrossspouse minus rentexpensespouse
renttaxdedself	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)
renttaxdedspouse	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)

IntRoyaltiesAnnuities

The IntRoyaltiesAnnuities element has the following attributes:

Name	Type	Required Y/N	Description/Validation
intgrossnotaxdedself	Numeric	N	Gross amount on which no foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossnotaxdedspouse	Numeric	N	Gross amount on which no foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
intgrossstaxdedself	Numeric	N	Foreign Income on which foreign tax was deducted main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossstaxdedspouse	Numeric	N	Foreign Income on which foreign tax was deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedself	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. intgrossstaxdedself above</i>
intaxdedspouse	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. intgrossstaxdedspouse above</i>

IrishTaxDedEncashment

The IrishTaxDedEncashment element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
irishtaxdedencashself	Numeric	N	Irish tax deducted on encashment for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
irishtaxdedencashspouse	Numeric	N	Irish tax deducted on encashment for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

ForeignAccountDetails

The ForeignAccountDetails element has no attributes

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

ForeignAccounts

The ForeignAccounts element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or false	N	Indicator whether this set of Foreign Bank Account details relate to the spouse.
bankname	String	N	Name and address of bank where money is deposited (up to and including 170 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">- dateacct- amountdeposited
dateacct	Date	N	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> <ul style="list-style-type: none">- bankname- amountdeposited
amountdeposited	Numeric	N	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> <ul style="list-style-type: none">- bankname- dateacct
nameintermediary	String	N	Name and address of Intermediary through whom the account was opened (up to and including 170 characters).

LifePolicies

The LifePolicies element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or	N	Indicator whether this set of Life Policy Details relate to the spouse.

Name	Type	Required Y/N	Description/ Validation
	false		
namecommencer	String	N	Name and address of person who commenced the life policy (up to and including 170 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"> - policyterms - premiumspay <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
policyterms	String	N	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"> - namecommencer - premiumspay <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
premiumspay	Numeric	N	Annual premiums payable (up to 8 numeric; 0 - 999999999). <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"> - namecommencer - policyterms <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
nameintermediary	String	N	Name and address of Intermediary through whom the foreign policy was acquired (up to and including 170 characters).
relevanttaxable	Numeric	N	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 999999999). Annual premiums payable (up to 8 numeric; 0 - 999999999). <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"> - namecommencer - policyterms - premiumspay
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 999999999). <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"> - namecommencer - policyterms - premiumspay
nonrelevanttaxablegainrt	Numeric	N	Non-Relevant payment taxable at 43% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 999999999). <i>If a value is returned for this attribute a value must also</i>

Name	Type	Required Y/N	Description/ Validation
			<i>be returned for each of the following attributes</i> <ul style="list-style-type: none"> - namecommencer - policyterms - premiumspay
gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 999999999). <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"> - namecommencer - policyterms - premiumspay
gaintaxablegainrt	Numeric	N	Gain taxable at 43% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 999999999). <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"> - namecommencer - policyterms - premiumspay

OffshoreFunds

The OffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or false	N	Indicator that this set of Offshore Fund details relate to the spouse.
fundname	String	N	Name and address of offshore fund (up to and including 170 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"> - datefund - amountacquired <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
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"> - fundname - amountacquired <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund <i>in addition a value must be returned for at least one of</i>

Name	Type	Required Y/N	Description/Validation
			<i>the following attributes</i> <ul style="list-style-type: none"> - relevanttaxable - nonrelevanttaxable - gaintaxable
nameintermediary	String	N	Name and address of Intermediary through whom the material interest was acquired (up to and including 170 characters).
relevanttaxable	Numeric	N	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 999999999). Annual premiums payable (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired
gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired
relevanthitaxable	Numeric	N	Relevant payment (personal portfolio) taxable @43% (Section 747D(a)(i)(i)) (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired
nonrelevanthitaxable	Numeric	N	Non-Relevant payment (personal portfolio) taxable @43% (Section 747D(a)(i)(i)) (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired
gainhitaxable	Numeric	N	Gain taxable @23% (Section 747E(a)(i)(i)) (up to 8 numeric; 0 - 999999999). <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"> - fundname - datefund - amountacquired

OtherOffshoreFunds

The OtherOffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/Validation
spouse	boolean,true or false	N	Indicator that this set of Other Offshore Fund details relate to the spouse.
fundname	String	N	Name and address of other offshore fund (up to and including 170 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"> - datefund - amountacquired
datefund	Date	N	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> <ul style="list-style-type: none"> - fundname - amountacquired
amountacquired	Numeric	N	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"> - fundname - datefund
nameintermediary	String	N	Name of Intermediary through whom the material interest was acquired (up to and including 170 characters).

Exempt

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

- Artists
- OtherExempt
- ChildCare

Artists

The Artists element has the following attributes:

Name	Type	Required Y/N	Description/Validation
artincomeself	Numeric	N	Profit on Income for which you have been granted Artists Exemption for the taxpayer (up to 8 numeric; 0 - 99999999).
artincomespouse	Numeric	N	I Profit on Income for which you have been granted Artists Exemption for the spouse (up to 8 numeric; 0 - 99999999).

OtherExempt

The OtherExempt element has the following attributes:

Name	Type	Required Y/N	Description/Validation
stallionfeeself	Numeric	N	Profit or Gains from Stallion Fees Self (up to 8 numeric; 0 - 99999999).
stallionfeespouse	Numeric	N	Profit or Gains from Stallion Fees Spouse (up to 8 numeric; 0 - 99999999).
woodlandself	Numeric	N	Profit or Gains from Woodlands Self (up to 8 numeric; 0 - 99999999).
woodlandspouse	Numeric	N	Profit or Gains from Woodlands Spouse (up to 8 numeric; 0 - 99999999).
greyhoundfeeself	Numeric	N	Profit or Gains from Greyhound Stud Fees Self (up to 8 numeric; 0 - 99999999).
greyhoundfeespouse	Numeric	N	Profit or Gains from Greyhound Stud Fees Spouse (up to 8 numeric; 0 - 99999999).
incomeelseself	Numeric	N	Exempt Patent Income including distributions from Exempt Patent Income for the main taxpayer (up to 8 numeric; 0 - 99999999).
incomeelerspouse	Numeric	N	Exempt Patent Income including distributions from Exempt Patent Income for the spouse (up to 8 numeric; 0 - 99999999).
stallionlosses	Numeric	N	Loss from Stallion Fees for the main taxpayer (up to 8 numeric; 0 - 99999999).
stallionlossesspouse	Numeric	N	Loss from Stallion Fees for the main tax (up to 8 numeric; 0 - 99999999).
woodlandlosses	Numeric	N	Loss from Woodlands Self (up to 8 numeric; 0 - 99999999).
woodlandlossesspouse	Numeric	N	Loss from Woodlands Spouse (up to 8 numeric; 0 - 99999999).
greyhoundlosses	Numeric	N	Loss from Greyhound Stud Fees Self (up to 8 numeric; 0 - 99999999).
Greyhoundlossesspouse	Numeric	N	Loss from Greyhound Stud Fees Spouse (up to 8 numeric; 0 - 99999999).
otherexemptdesc	String	N	<i>Note: This attribute is not used and will be removed from schema</i>

ChildCare

The ChildCare element contains the following attributes:

Name	Type	Required Y/N	Description/Validation
incomereceivedself	Numeric	N	Gross amount of income for providing Childcare Services for the main taxpayer (up to 8 numeric; 0 - 99999999).
incomereceivedspouse	Numeric	N	Gross amount of income for providing Childcare Services for 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
- SignificantBuildings

MaintPayments

The MaintPayments element has the following attributes:

Name	Type	Required Y/N	Description/Validation
maintpayself	Numeric	N	Gross amount of maintenance payment where tax was deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
maintpayspouse	Numeric	N	Gross amount of maintenance payment where tax was deducted for the spouse (up to 8 numeric; 0 - 99999999).
mainttaxnotdedself	Numeric	N	Gross amount of maintenance payment where tax was not deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
mainttaxnotdedspouse	Numeric	N	Gross amount of maintenance payment where tax was not deducted for the spouse (up to 8 numeric; 0 - 99999999).

DeedCovenant

The DeedCovenant element has the following attributes:

Name	Type	Required Y/N	Description/Validation
deedincapsself	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the main taxpayer (up to 8 numeric; 0 - 99999999).
deedincapspouse	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the spouse (up to 8 numeric; 0 - 99999999).
deedelderlyself	Numeric	N	Deed of Covenant in favour of elderly persons by the main taxpayer (up to 8 numeric; 0 - 99999999).
deedelderlyspouse	Numeric	N	Deed of Covenant in favour of elderly persons by the spouse (up to 8 numeric; 0 - 99999999).

Annuity

The Annuity element has the following attributes:

Name	Type	Required Y/N	Description/Validation
annuitypayself	Numeric	N	Gross amount of Annuity Payment or other Charge made by the main taxpayer (up to 8 numeric; 0 - 99999999).
annuitypayspouse	Numeric	N	Gross amount of Annuity Payment or other Charge made by the spouse (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/Validation
			to 8 numeric; 0 - 99999999).

RentsPayable

The RentsPayable element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentpaysself	Numeric	N	Gross amount of rent payment payable to non-residents by the main taxpayer (up to 8 numeric; 0 - 99999999).
rentpayspouse	Numeric	N	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:

Name	Type	Required Y/N	Description/Validation
payment	Numeric	N	Clawback of Employers' Tax Relief at Source (TRS). If you are an employer enter gross amount of Medical Insurance premiums paid, on behalf of employees, for the main taxpayer (up to 8 numeric; 0 - 99999999).
paymentspouse	Numeric	N	Clawback of Employers' Tax Relief at Source (TRS). If you are an employer enter gross amount of Medical Insurance premiums paid, on behalf of employees, for the spouse (up to 8 numeric; 0 - 99999999).

Retirement Relief for Certain Sportspersons

The RetirementRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
isSportpersonself	boolean true or false	N	Indicator to claim Retirement Relief for Certain Sportspersons the main taxpayer.
isSportpersonspouse	boolean true or false	N	Indicator to claim Retirement Relief for Certain Sportspersons for the spouse
retreliefdateself	Date	N	Date of cessation by the main taxpayer (DD/MM/YYYY).
retreliefdatespouse	Date	N	Date of cessation by the spouse (DD/MM/YYYY).
retreliefamountself	Numeric	N	Amount of relief Retirement Relief for Certain Sportspersons claimed for Tax year 2007 by the main taxpayer. (Up to 8 numeric; 0 – 99999999).
retreliefamountspouse	Numeric	N	Amount of relief Retirement Relief for Certain Sportspersons claimed by the spouse. (Up to 8 numeric; 0 – 99999999).

SignificantBuildings

The SignificantBuildings element contains the following attributes:

Name	Type	Required Y/N	Description/Validation
significantbuildingself	Numeric	N	Significant Buildings and Gardens Allowance for the main taxpayer (Up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/Validation
significantbuildingspouse	Numeric	N	Significant Buildings and Gardens Allowance for spouse (Up to 8 numeric; 0 – 99999999).

Allowances

The Allowances element has the following attributes:

Name	Type	Required Y/N	Description/Validation
spousedead	boolean true or false	N	If you wish to claim Widowed Parent Tax Credit state date of death of spouse (DD/MM/YYYY).

The Allowances element consists of any of the following optional elements:

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

MedInsurance

The MedInsurance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtmedinsuranceself	Numeric	N	Amount of medical Insurance being claimed for self (up to 8 numeric; 0 - 99999999).
amtmedinsurancespouse	Numeric	N	Amount of medical Insurance being claimed for spouse (up to 8 numeric; 0 - 99999999).

OneParent

The OneParent element has the following attributes:

Name	Type	Required Y/N	Description/Validation
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Name	Type	Required Y/N	Description/Validation
claim	boolean true or false	N	Indicator to claim One Parent Family Tax Credit.

PayeAllowance

The PayeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
payeself	boolean, true or false	N	Indicator to claim PAYE Allowance for the main taxpayer.
payespouse	boolean true or false	N	Indicator to claim PAYE Allowance for the spouse.

HomeLoans

The HomeLoans element has the following attributes:

Name	Type	Required Y/N	Description/Validation
homeloanintself	Numeric	N	Amount of relievable interest paid on unsecured Home Loans used for purchase, repair, development or improvement of your main residence for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>Must be present if loandate is populated</i>
homeloanintspouse	Numeric	N	Amount of relievable interest paid on unsecured Home Loans used for purchase, repair, development or improvement of your main residence for the spouse (up to 8 numeric; 0 - 99999999). <i>Must be present if loandatespouse is populated</i>
loandate	Date	Y	Date loan taken out for the main taxpayer (if since April 6 2001) (DD/MM/YYYY). <i>Must be present if firsthomeloan is true. Date entered must be on or after April 6 2001 and 31/12/2007</i>
firsthomeloan	boolean true or false	N	Indicate if this is your first ever home loan for the main taxpayer.
loandatespouse	Date	Y	Date loan taken out for the spouse (if since April 6 2001) (DD/MM/YYYY). <i>Must be present if firsthomeloanspouse is true. Date entered must be on or after April 6 2001 and 31/12/2007</i>
firsthomeloanspouse	boolean true or false	N	Indicate if this is your first ever home loan for the spouse.

RetirementAnnuityRelief

The RetirementAnnuityRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
racnonpenself	String	N	If you are claiming relief in respect of RAC's state the source(s) of your non-pensionable earnings for the main taxpayer <i>Maximum of 40 characters</i>
racnonpenspouse	String	N	If you are claiming relief in respect of RAC's state the source(s) of your non-pensionable earnings for the spouse <i>Maximum of 40 characters</i>
retmtamtself	Numeric	N	Retirement Annuity Relief amount allowed in year 2007 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtamtspouse	Numeric	N	Retirement Annuity Relief allowed in year 2007 by the spouse (up to 8 numeric; 0 - 99999999).
eupensionamtself	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2007 by the main tax payer (up to 8 numeric; 0 - 99999999).
eupensionamtspouse	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2007 by the spouse (up to 8 numeric; 0 - 99999999).

The RetirementAnnuityRelief 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:

Name	Type	Required Y/N	Description/Validation
spouse	boolean true or false	Y	Indicates if these details apply to the main taxpayer or the spouse.

It consists of any the following optional elements:

- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- RACPaid
- PRSAPaid
- EUPension

RelevantEarnings

The RelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/Validation
selfempincome	Numeric	N	Income from self employment for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
balcharges	Numeric	N	Balancing Charges for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
payeincome	Numeric	N	Non Pensionable PAYE Income for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

otherincome	Numeric	N	Other Income for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
relevantearning	Numeric	N	Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999). <i>The value returned at this attribute must be equal to the sum of the following attributes:</i> <ul style="list-style-type: none"> - selfempincome - balcharges - payeincome - otherincome

NetRelevantEarnings

The NetRelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
tradecharges	Numeric	N	Trade Charges for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
deedcovenants	Numeric	N	Deeds of Covenant for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
maintenancepay	Numeric	N	Maintenance Payments for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
otherdeductions	Numeric	N	Other Deductions for the main taxpayer/spouse if claiming loss under Section 381 TCA (up to 8 numeric; 0 - 99999999).
losses	Numeric	N	Losses for the main taxpayer/spouse if claiming loss relief under Sn 381 TCA (up to 8 numeric; 0 - 99999999).
netearnings	Numeric	N	Net Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). <i>The value returned at this attribute must be equal to the following:</i> <ul style="list-style-type: none"> - relevantearning minus the sum of the following attributes: <ul style="list-style-type: none"> - tradecharges - deedcovenants - maintenancepay - otherdeductions - losses <i>unless netearnings exceeds 254000 in which case it is set to 25400</i>
incomeexcess	Numeric	N	Income that exceeded the limit of €254000 for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
netrelearningsdue	Numeric	N	Amount on which relief is due for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

MaximumRelief

The MaximumRelief element has the following attributes:

Name	Type	Required Y/N	Description/ Validation																						
percentmaxrelief	Numeric	N	<p>Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum RAC (retirement annuity) and PRSA 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 – 54 years of age</td><td>30%</td></tr><tr><td>55 – 59 years of age</td><td>35%</td></tr><tr><td>60 years and over</td><td>40%</td></tr></table> <p>For percentage of Earnings for specified individuals - Sportpersons Schedule 23A are –</p> <table><tr><td>Age</td><td>% of Earnings</td></tr><tr><td>Under 55 years of age</td><td>30%</td></tr><tr><td>55 – 59 years of age</td><td>35%</td></tr><tr><td>60 years and over</td><td>40%</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 Details element (i.e. dobself)</i> <i>Likewise for spouse, this field is populated via the spouse Date of Birth (dobspouse)</i></p>	Age	% of Earnings	Under 30 years of age	15%	30 - 39 years of age	20%	40 - 49 years of age	25%	50 – 54 years of age	30%	55 – 59 years of age	35%	60 years and over	40%	Age	% of Earnings	Under 55 years of age	30%	55 – 59 years of age	35%	60 years and over	40%
Age	% of Earnings																								
Under 30 years of age	15%																								
30 - 39 years of age	20%																								
40 - 49 years of age	25%																								
50 – 54 years of age	30%																								
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60 years and over	40%																								
Age	% of Earnings																								
Under 55 years of age	30%																								
55 – 59 years of age	35%																								
60 years and over	40%																								
specified	boolean, true or false	N	Indicator that the main taxpayer/spouse is a specified individual																						
maxrelief	Numeric	N	<p>Maximum Relief due for year ended 31 December 2007 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>The value returned for this attribute must be equal to:</i> <u>netearnings X percentmaxrelief</u> 100</p>																						

RACPaid

The RACPaid element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtracpaidcurrentyr	Numeric	N	Annuity Relief amount paid in year of assessment 2007 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtracpaidnextyr	Numeric	N	Annuity Relief amount paid between 1 st January 2007 and 31 st October 2007 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
onceoffpayment	boolean, true or false	N	Indicator whether the payment is a once-off payment
amtracpaidprior	Numeric	N	Annuity Relief amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalracclaimed	Numeric	N	<p>Total Annuity Relief claimed</p> <p><i>The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically</i></p> <ul style="list-style-type: none"> - amtracpaidcurrentyr - amtracpaidnextyr - amtracpaidprior
totalracallowable	Numeric	N	<p>Total Annuity Relief allowed</p> <p><i>The value returned for this attributed is autopopulated according rules described below</i></p>

PRSAPaid

The PRSAPaid element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtprsapaid	Numeric	N	If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2007 to 31/12/2007 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtprsapaidnext	Numeric	N	PRSA amount paid between 1 st January 2008 and 31 st October 2008 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtprsapaidprior	Numeric	N	PRSA amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalprsaclaimed	Numeric	N	Total PRSA Relief claimed the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
prsacondedemp	Numeric	N	PRSA contributions deducted by your employer from your salary (for which no further relief is due) for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
prsaconmadeemp	Numeric	N	PRSA contributions made on your behalf by your employer for the main taxpayer/spouse (up to 8 numeric; 0 – 999999999).
prsaconprsaprov	Numeric	N	PRSA contributions paid directly by you to a PRSA provider for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

EUPension

The EUPension element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amteupensionpaid	Numeric	N	EU Pension Contributions paid in year of assessment 2007 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amteupensionpaidnext	Numeric	N	EU Pension Contributions paid between 1 st January 2008 and 31 st October 2008 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amteupensioncarryforward	Numeric	N	EU Pension Contribution carried forward from prior year for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
totaleupensionrclaimed	Numeric	N	Total EU Pension Relief claimed for the main taxpayer/spouse

MedicalExpenses

The MedicalExpenses element has the following attribute:

Name	Type	Required Y/N	Description/Validation
amtmedexpenses	Numeric	N	Net Qualifying Medical and Dental Expenses (up to 8 numeric; 0 - 99999999).
otherresponsesdesc	String	N	Description of other qualifying expenses (up to 40 characters)

The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

MedicalExpensesDtIs

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

- MedExpenses
- Deductions

MedExpenses

The MedExpenses element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
services	Numeric	N	Expenses from Services of a Practitioner (up to 8 numeric; 0 - 99999999).
drugsexpenses	Numeric	N	Expenses from Prescribed Drugs or Medicines (up to 4 numeric; 0 - 1020).
diagnosticexpenses	Numeric	N	Expenses from Diagnostic Procedures (up to 8 numeric; 0 - 99999999).
orthopticeexpenses	Numeric	N	Expenses from Orthoptic or Similar Treatment (up to 8 numeric; 0 - 99999999).
physioexpenses	Numeric	N	Expenses from Physiotherapy or Similar Treatment (up to 8 numeric; 0 - 99999999).
applianceexpenses	Numeric	N	Expenses incurred on any medical / surgical / nursing appliance (up to 8 numeric; 0 - 99999999).
hospitalexperiences	Numeric	N	Expenses from maintenance / treatment in a hospital (up to 8 numeric; 0 - 99999999).
nursinghomeexpenses	Numeric	N	Expenses from maintenance / treatment in an approved nursing home (up to 8 numeric; 0 - 99999999).
nursinghome1	String	N	Name and Address of Approved Nursing Home (maximum size 60 chars)
dentalexperiences	Numeric	N	Qualifying Dental Expenses (up to 8 numeric; 0 - 99999999).
otherexpenses	Numeric	N	Other qualifying expenses (up to 8 numeric; 0 - 99999999).
assessments	Numeric	N	Educational or Psychological Assessments (up to 8 numeric; 0 - 99999999).
speechtherapy	Numeric	N	Speech or Language Therapy for Children (up to 8 numeric; 0 - 99999999).
totalexperiences	Numeric	N	Total Expenses (up to 8 numeric; 0 - 99999999).

Deductions

The Deductions element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
publicdeduction	Numeric	N	Deductions from any public / local authority (up to 8 numeric; 0 - 99999999).
insdeduction	Numeric	N	Deductions under any insurance policy (up to 8 numeric; 0 - 99999999).
compensation	Numeric	N	Deductions from compensation claim etc. (up to 8 numeric; 0 - 99999999).
deduction	Numeric	N	Deduction of €125 if claim refers to individual or €250 if the claim refers to two people or more (3 numeric; 125 or 250).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 - 99999999).

HealthInsurance

The HealthInsurance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amthealthself	Numeric	N	Amount of Permanent Health Insurance paid in the year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amthealthspouse	Numeric	N	Amount of Permanent Health Insurance paid in the year by the spouse (up to 8 numeric; 0 - 99999999).

BESFilmRelief

The BESFilmRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtbesself	Numeric	N	Business Expansion Scheme amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtbesspouse	Numeric	N	Business Expansion Scheme amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).
amtfilmself	Numeric	N	Film Relief amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtfilmspouse	Numeric	N	Film Relief amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).
seedcapitalself	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2007 for the main taxpayer (up to 8 numeric; 0 - 99999999).
seedcapitalspouse	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2007 for spouse (up to 8 numeric; 0 - 99999999).

RelativeAllowance

The RelativeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
relativeallow	Numeric	N	Dependant Relative Allowance for the main taxpayer (up to 4 numeric; 0 – 9999).
relativeallowspouse	Numeric	N	Dependant Relative Allowance for the spouse (up to 4 numeric; 0 – 9999).
norelative	Numeric	N	Number of dependant relatives for the main taxpayer (up to 2 numeric; 0 - 99).
norelativespouse	Numeric	N	Number of dependant relatives for the spouse (up to 2 numeric; 0 - 99).

RentAllowance

The RentAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentpaid	Numeric	N	Amount of Rent paid if under 55 years for main taxpayer (up to 8 numeric; 0 - 99999999). <i>An entry can only be populated at rentpaid or rentpaid55</i>
rentpaidspouse	Numeric	N	Amount of Rent paid if under 55 years for the spouse (up to 8 numeric; 0 - 99999999). <i>An entry can only be populated at rentpaidspouse or</i>

			<i>rentpaid55spouse</i>
rentpays55	Numeric	N	Amount of Rent paid if 55 years or over for main taxpayer (up to 8 numeric; 0 - 99999999). <i>An entry can only be populated at rentpaid or rentpays55</i>
rentpaid55spouse	Numeric	N	Amount of Rent paid if 55 years or over for the spouse (up to 8 numeric; 0 - 99999999). <i>An entry can only be populated at rentpaidspouse or rentpaid55spouse</i>
rentaddress1	String	N	Line 1 of Address of Rented Property (up to and including 25 characters). <i>There must be an entry here if there is an entry at any of the following: rentpaid, rentpaidspouse, rentpaid55, or rentpaid55spouse.</i>
rentaddress2	String	N	Line 2 of Address of Rented Property (up to and including 25 characters).
rentaddress3	String	N	Line 3 of Address of Rented Property (up to and including 25 characters).
landlord	String	N	Name of Landlord, Agency rent is paid to (up to and including 25 characters). <i>There must be an entry here if there is an entry at any of the following: rentpaid, rentpaidspouse, rentpaid55, or rentpaid55spouse.</i>
lordaddress1	String	N	Line 1 of Address of Landlord (up to and including 25 characters).
lordaddress2	String	N	Line 2 of Address of Landlord (up to and including 25 characters).
landlordppsn	String	N	The PPSN number of the landlord (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two letters.

HomeAllowance

The HomeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
claim	Numeric	N	Amount of Home Carers Tax Credit due (up to 8 numeric; 0 - 99999999). <i>If attribute lookback is true this field must be populated</i>
lookback	boolean, true or false	N	Indicate if you qualify for Home Carers Tax Credit on the "look-back" year

BlindAllowance

The BlindAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
blindallowself	boolean, true or false	N	Indicator that Blind Person's Tax Credit is due for the main taxpayer
blindallowspouse	boolean, true or false	N	Indicator that Blind Person's Tax Credit is due for the spouse
dogallowself	boolean, true or false	N	Indicator that the main taxpayer has a Guide Dog
dogallowspouse	boolean, true or false	N	Indicator that the main taxpayer has a Guide Dog

	false		
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JobAssistance

The JobAssistance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtjobclaimself	Numeric	N	Amount of Job Assistance due for the main taxpayer (up to 8 numeric; 0 - 99999999).
amtjobclaimspouse	Numeric	N	Amount of Job Assistance due for the spouse (up to 8 numeric; 0 - 99999999).

SharePurchase

The SharePurchase element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtshareself	Numeric	N	Amount of new shares purchased in a company by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtsharespouse	Numeric	N	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:

Name	Type	Required Y/N	Description/Validation
seanodayself	Numeric	N	Number of days absent from state for the main taxpayer (3 numeric; 0 - 365). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> - Amount of Salary for this Employment for the main taxpayer (i.e. seasalaryself below). - Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. seaclaimself below).
seanodaysspouse	Numeric	N	Number of days absent from state for the spouse (3 numeric; 0 - 365). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> - Amount of Salary for this Employment for the spouse (i.e. seasalaryspouse below). - Amount of Seafarers Claim for this Employment for the spouse (i.e. seaclaimspouse below).
seasalaryself	Numeric	N	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"> - Number of days absent from the state for the main taxpayer (i.e. seanodayself above). - Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. seaclaimself below). <i>Where this attribute is returned the following attributes must not be returned:</i> <ul style="list-style-type: none"> - Salary on which Trans Border Worker Relief is being claimed for the main

Name	Type	Required Y/N	Description/ Validation
			<i>taxpayer (i.e. transborderself in the Employment element(sub element of the Uk element)).</i>
seasalaryspouse	Numeric	N	<p>Amount of Salary for this Employment 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"> - Number of days absent from the state for the spouse (i.e. seanodaysspouse above). - Amount of Seafarers Claim for this Employment for the spouse (i.e. seaclaimspouse below). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> - Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e. transborder spouse in the Employment element (sub element of the Uk element)).
seaclaimself	Numeric	N	<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"> - Number of days absent from the state for the main taxpayer (i.e. seanodayself above). - Amount of Salary for this Employment for the main taxpayer (i.e. seasalaryself below). - Salary subject to PAYE for the main taxpayer where a value is returned here (i.e. salarypayeself in the Employment element (a sub element of the Paye element)). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> - Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. transborderself in the Employment element (sub element of the Uk element)). <p>Where this attribute is returned, it's value cannot exceed the value of the attribute seasalaryself</p>

Name	Type	Required Y/N	Description/Validation
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"> - Number of days absent from the state for the spouse (i.e. seanodaysspouse above). - Amount of Salary for this Employment for the spouse (i.e. seasalaryspouse below). - Salary subject to PAYE for the spouse where a value is returned here (i.e. salarypayespouse in the Employment element (a sub element of the Paye element)). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> - Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. transborder spouse in the Employment element (sub element of the Uk element)). <p>Where this attribute is returned, it's value cannot exceed the value of the attribute seasalaryspouse</p>

ServiceCharges

The ServiceCharges element has the following attribute:

Name	Type	Required Y/N	Description/Validation
scannualself	Numeric	N	Amount of Fixed Annual Charge to Local Authority / Private Contractor paid in 2006 by main tax payer (up to 8 numeric; 0 - 99999999). <i>Max Value: 1000</i>
scannualspouse	Numeric	N	Amount of Fixed Annual Charge to Local Authority / Private Contractor paid in 2006 by spouse (up to 8 numeric; 0 - 99999999). <i>Max Value: 1000</i>
sctagsystemself	Numeric	N	Amount of Tag System Payment to Private Contractor paid in 2006 by main taxpayer (up to 3 numeric; 0 – 400).
sctagsystemspouse	Numeric	N	Amount of Tag System Payment to Private Contractor paid in 2006 by spouse (up to 3 numeric; 0 - 400).

GiftsDonations

The GiftsDonations element has the following attributes:

Name	Type	Required Y/N	Description/Validation
approvedbodies	Numeric	N	Donations to Approved Bodies made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedbodiesspouse	Numeric	N	Donations to Approved Bodies made by the spouse (up to 8 numeric; 0 - 99999999).
approvedsportbodies	Numeric	N	Donations to Approved Sports Bodies made by the main taxpayer (up to 8

			numeric; 0 - 99999999).
approvedsportbodiesspouse	Numeric	N	Donations to Approved Sports Bodies made by the spouse (up to 8 numeric; 0 - 99999999).

IncapacitatedPersonAllow

The IncapacitatedPersonAllow element has the following attributes:

Name	Type	Required Y/N	Description/Validation
incappersonallow	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person by the main taxpayer (up to 8 numeric; 0 - 99999999).
incappersonallowspouse	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person by the spouse (up to 8 numeric; 0 - 99999999).

TuitionFees

The TuitionFees element has the following attributes:

Name	Type	Required Y/N	Description/Validation
approvedcollegesself	Numeric	N	Qualifying Tuition Fees paid in the 2007 academic year by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedcollegesspouse	Numeric	N	Qualifying Tuition Fees paid in the 2007 academic year by the spouse (up to 8 numeric; 0 - 99999999).

OccupierRelief

The OccupierRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
indicatepropincentive self	boolean true/false	N	Main taxpayer indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i>
indicatepropincentive spouse	boolean true/false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i>
occupierreliefself	Numeric	N	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	N	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:

Name	Type	Required	Description/Validation
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		Y/N	
tradeunionsubself	boolean true/false	N	Indicator to claim Trade Union Subscriptions Tax Credit for the main taxpayer.
tradeunionsubspouse	boolean true/false	N	Indicator to claim Trade Union Subscriptions Tax Credit for the spouse.

IncapacitatedChildAllow

The IncapacitatedChildAllow element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
numincapchild	Numeric	N	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 nochildren in the Marital Element (subelement of the Personal element</i>
incapchildallowamt	Numeric	N	Incapacitated Child Allowance tax credit being claimed (up to 8 numeric; 0 - 99999999).

LoanInterest

The LoanInterest element has the following attributes:

intpaidself	Numeric	N	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).
intpaidspouse	Numeric	N	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).

YearOfMarriage

The YearOfMarriage element has the following attributes:

Name	Type	Req Y/N	Description/ Validation
amtspouseincome	Numeric	N	Amount of spouse's income in 2007 (up to 8 numeric; 0 - 99999999).
amtrepaymentclaimedself	Numeric	N	Amount of repayment claimed in respect of the main taxpayer (up to 8 numeric; 0 - 99999999).
amtrepaymentclaimedspouse	Numeric	N	Amount of repayment claimed in respect of spouse (up to 8 numeric; 0 - 99999999).
yomrelief	boolean true/false	N	Indicator that claim for relief under Section 1020 TCA 1997

NonResidentLandlord

Then NonResidentLandlord element has the following attributes:

Name	Type	Req Y/N	Description/ Validation
tenantppsself	String	N	State PPS number of tenant for the main taxpayer.
tenantppsnsponse	String	N	State PPS number of tenant spouse.
amttaxwithheldself	Numeric	N	State amount of Irish tax withheld for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

Name	Type	Req Y/N	Description/Validation
			<i>The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresident) for the main taxpayer must be true when an amount is returned at this attribute</i>
amttaxwithheld spouse	Numeric	N	State amount of Irish tax withheld for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). <i>The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresidentspouse) for the spouse must be true when an amount is returned at this attribute</i>

PersonalTaxCredit

Then PersonalTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/Validation
amount	Numeric	N	Personal Tax Credit claimed (up to 8 numeric; 0 - 99999999).

AgeTaxCredit

Then AgeTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/Validation
amount	Numeric	N	Age Tax Credit claimed (up to 8 numeric; 0 - 99999999).

WidowedParentTaxCredit

Then WidowedParentTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/Validation
amount	Numeric	N	Widowed Parent Tax Credit claimed (up to 8 numeric; 0 - 99999999).

PropertyIncentives

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

- Residential
- Industrial

Residential

The Residential element has the following attributes

Name	Type	Req Y/N	Description/Validation
resurbanrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resurbanrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Spouse (up to 10

Name	Type	Req Y/N	Description/Validation
			numeric; 0 – 9999999999).
resurbanrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resurbanrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
restownrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
restownrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
restownrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
restownrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resseasideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Self (up to 10 numeric; 0 – 9999999999).
resseasideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resruralrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resruralrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resruralrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resruralrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
reslivingovershopownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 9999999999).
reslivingovershopownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
reslivingovershopinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 9999999999).
reslivingovershopinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Spouse (up

Name	Type	Req Y/N	Description/Validation
			to 10 numeric; 0 – 9999999999).
resparkrideownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 9999999999).
resparkrideownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resparkrideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 9999999999).
resparkrideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resstudentaccinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Self (up to 10 numeric; 0 – 9999999999).
resstudentaccinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
residentialotherpropertyincentive self	String	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the main taxpayer.
residentialotherpropertyincentive spouse			Amount of relief due associated with residentialotherpropertyincentiveself for the main taxpayer (up to 10 numeric; 0 – 9999999999).
residentialotherpropertyinvestors elf			Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the spouse.
residentialotherpropertyinvestors pouce			Amount of relief due associated with residentialotherpropertyincentivespouse for the spouse (up to 10 numeric; 0 – 9999999999).

Industrial

The Industrial element has the following attributes.

Name	Type	Req Y/N	Description/Validation
indurbanrenewalownerself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indurbanrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indurbanrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indurbanrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Urban

Name	Type	Req Y/N	Description/Validation
			Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indtownrenewalownerself	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indtownrenewalownerspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indtownrenewalinvestorself	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indtownrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indseasideownerself	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indseasideownerspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indseasideinvestorself	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indseasideinvestorspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indruralrenewalownerself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indruralrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indruralrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indruralrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indmultistoreycarownerself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indmultistoreycarownerspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indmultistoreycarinvestorself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indmultistoreycarinvestorspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indlivingovershopownerself	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indlivingovershopownerspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indlivingovershopinvestorself	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indlivingovershopinvestorspouse	Numeric	N	Amount of relief being claimed under Living over

Name	Type	Req Y/N	Description/Validation
			the Shop for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indenterpriseareaownerself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indenterpriseareaownerspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indenterpriseareainvestorself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indenterpriseareainvestorspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indparkrideownerself	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indparkrideownerspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indparkrideinvestorself	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indparkrideinvestorspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indhotelownerself	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhotelownerspouse	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indhotelinvestorself	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhotelinvestorspouse	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indholidaycottageownerself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidaycottageownerspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indholidaycottageinvestorself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidaycottageinvestorspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indholidayhostelownerself	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidayhostelownerspouse	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indholidayhostelinvestorself	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidayhostelinvestorspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indguesthomeownerself	Numeric	N	Amount of relief being claimed under Guest

Name	Type	Req Y/N	Description/Validation
			Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indguesthomeownerspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indguesthomeinvestorself	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indguesthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indnursinghomeownerself	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indnursinghomeownerspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indnursinghomeinvestorself	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indnursinghomeinvestorspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indhousingelderlyownerself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhousingelderlyownerspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indhousingelderlyinvestorself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhousingelderlyinvestorspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeownerself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeownerspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeinvestorself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indprivatehospitalownerself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indprivatehospitalownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indprivatehospitalinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indprivatehospitalinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicownerself	Numeric	N	Amount of relief being claimed under Qualifying

Name	Type	Req Y/N	Description/Validation
			Sports injury Clinics for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indchildcarebuildingownerself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indchildcarebuildingownerspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indchildcarebuildinginvestorself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indchildcarebuildinginvestorspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
industrialotherpropertyincentiveself	String	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the main taxpayer.
industrialotherpropertyincentivespouse	String	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for spouse.
industrialotherpropertyinvestorself	Numeric	N	Amount of relief due associated with industrialotherpropertyincentiveself for the main taxpayer (up to 10 numeric; 0 – 9999999999).
industrialotherpropertyinvestorspouse	Numeric	N	Amount of relief due associated with industrialotherpropertyincentivespouse for spouse (up to 10 numeric; 0 – 9999999999).
psychospownerself	Numeric	N	Amount of relief being claimed under Qualifyinig Psychiatric Care Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
psychospownerspouse	Numeric	N	Amount of relief being claimed under Qualifyinig Psychiatric Care Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
psychospinvestorself	Numeric	N	Amount of relief being claimed under Qualifyinig Psychiatric Care Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
psychospinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifyinig Psychiatric Care Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
psyccentownerself	Numeric	N	Amount of relief being claimed under Qualifyinig

Name	Type	Req Y/N	Description/Validation
			Psychiatric Care Centres for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
psyccentownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
psyccentinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
psyccentinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).

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, chargeablegainself, chargeablegainspouse, residentreliefamount, retirementrelieffamilyamount, retirementreliefotheramount, lossforwardspouse, exemptionspouse, residentreliefspouse, retirementrelieffamilyamountspouse, retirementreliefotheramountspouse

or any of the following fields are 'true':

disposalconnectpartiesself, orgacqself, mktacqself, disposalconnectpartiespouse, orgacqpouse, mktacqpouse

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

agricultural, developmentland, 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:

Name	Type	Required Y/N	Description/Validation
agricultural	Numeric	N	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 agriaggconsid and agriculturalacreage</i>
agriaggconsid	Numeric	N	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 agricultural and agriculturalacreage</i>
agriculturalacreage	Numeric	N	Aggregate Hectares - Agricultural Land / Buildings (up to 8 numeric 0 – 999999.99) <i>Where a value is returned for this attribute, values must be returned for agricultural and</i>

Name	Type	Required Y/N	Description/Validation
			agriaggconsid
developmentland	Numeric	N	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 devaggconsid and developmentlandacreage</i>
devaggconsid	Numeric	N	Aggregate Consideration - Development Land (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, values must be returned for developmentland and developmentlandacreage</i>
developmentlandacreage	Numeric	N	Aggregate Hectares - Development Land (up to 8 numeric 0 – 999999.99) <i>Where a value is returned for this attribute, values must be returned for developmentland and devaggconsid</i>
sharesquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities quoted (up to 8 numeric 0 – 99999999)
sharesunquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities unquoted (up to 8 numeric 0 – 99999999)
commercial	Numeric	N	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 commercialaggconsid</i>
commercialaggconsid	Numeric	N	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 commercial</i>
residential	Numeric	N	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 residentialaggconsid</i>
residentialaggconsid	Numeric	N	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 residential</i>
sharesexchanged	Numeric	N	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 sharesexchangedaggconsid</i>
sharesexchangedaggconsid	Numeric	N	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 sharesexchanged</i>
foreignlife	Numeric	N	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 foreignlifeaggconsid and foreignlifehighrt or foreignlifehighrtspouse</i>
foreignlifeaggconsid	Numeric	N	Aggregate Consideration - Foreign Life Policies (Chargeable @ 40%) (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, a</i>

Name	Type	Required Y/N	Description/Validation
			<i>value must be returned for foreignlife</i>
offshorefundshighrt	Numeric	N	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 offshorefundshighrtaggconsid</i>
offshorefundshighrtaggconsid	Numeric	N	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 Offshorefundshighrt</i>
otherassets	Numeric	N	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 otherassetsaggconsid</i>
otherassetsaggconsid	Numeric	N	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 otherassets</i>
totalconsid	Numeric	N	Total Consideration on Disposals (up to 8 numeric 0 – 99999999)

DisposalDetails

The DisposalDetails element has the following attributes:

Name	Type	Required Y/N	Description/Validation
disposalconnectpartiesself	boolean	N	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the main taxpayer
disposalconnectpartiesspouse	boolean	N	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the spouse
orgacqself	boolean	N	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the main taxpayer
orgacqspouse	boolean	N	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the spouse
mktacqself	boolean	N	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	boolean	N	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:

Name	Type	Req Y/N	Description/Validation
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Name	Type	Req Y/N	Description/Validation
gainself	Numeric	N	Amount of Chargeable Gain (up to 8 Numeric 0 - 99999999) <i>There cannot be an entry here where the value of the attribute lossself is greater than 0.</i>
gainspouse	Numeric	N	Amount of Chargeable Gain (up to 8 Numeric 0 - 99999999) <i>There cannot be an entry here where the value of the attribute lossspouse is greater than 0.</i>
previousgainsrolledover self	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Main taxpayer
previousgainsrolledover spouse	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Spouse
lossself	Numeric	N	Amount of Net Loss in 2007 (up to 8 numeric 0 – 99999999) Main taxpayer <i>Where the value of the attribute gainself is greater than 0, this attribute must have a value of 0.</i>
lossspouse	Numeric	N	Amount of Net Loss in 2007 (up to 8 numeric 0 – 99999999) Spouse <i>Where the value of the attribute gainspouse is greater than 0, this attribute must have a value of 0.</i>
lossforwardself	Numeric	N	Unused losses from prior year(s) (up to 8 numeric 0 – 99999999) Main taxpayer
lossforwardspouse	Numeric	N	Unused losses from prior year(s) (up to 8 numeric 0 – 99999999) Spouse
losscarriedforwardself	Numeric	N	Unused loss/es for carry forward to 2008 for Self (up to 8 numeric 0 – 99999999). <i>No value allowed here unless there is a value entered in lossself.</i>
losscarriedforwardspouse	Numeric	N	Unused loss/es for carry forward to 2008 for Spouse (up to 8 numeric 0 – 99999999). <i>No value allowed here unless there is a value entered in lossspouse.</i>
exemptionself	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Main taxpayer
exemptionspouse	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Spouse
chargeablegainself	Numeric	N	Net Chargeable Gain (up to 8 numeric 0 – 99999999) Main Taxpayer.
chargeablegainspouse	Numeric	N	Net Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse.
foreignlifehighrt	Numeric	N	Chargeable Gain on Foreign Life Policies for main taxpayer (up to 8 numeric 0 – 99999999) Validation: <i>This value must be equal to foreignlifeaself foreignlifebself.</i>
foreignlifehighrtspouse	Numeric	N	Chargeable Gain on Foreign Life Policies for spouse (up to 8 numeric 0 – 99999999) <i>This value must be equal to foreignlifeaspouse foreignlifebspouse.</i>
chargegainalowrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/207 to 30/09/2007 20% for the main taxpayer.
chargegainalowrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2007 to 30/09/2007 20% for the spouse.
chargegainahighrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable

Name	Type	Req Y/N	Description/Validation
			gain that arose at (a) 01/01/2007 to 30/09/2007 40% for the main taxpayer.
chargegainahighrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2007 to 30/09/2007 40% for the spouse.
chargegainblowrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2007 to 31/12/2007 20% for the main taxpayer.
chargegainblowrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2007 to 31/12/2007 20% for the spouse.
chargegainbhighrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2007 to 31/12/2007 40% for the main taxpayer.
chargegainbhighrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2007 to 31/12/2007 40% for the spouse.
foreignlifeaself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2007 to 30/09/2007 for main taxpayer (up to 8 numeric 0 – 99999999) Validation: <i>This value plus foreignlifebself must be equal to foreignlifehighrt</i>
foreignlifeaspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2007 to 30/09/2007 for the spouse (up to 8 numeric 0 – 99999999) Validation: <i>This value plus foreignlifebspouse must be equal to foreignlifehighrtspouse</i>
foreignlifebself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/10/2007 to 31/12/2007 for the main taxpayer (up to 8 numeric 0 – 99999999) Validation: <i>This value plus foreignlifeaself must be equal to foreignlifehighrt</i>
foreignlifebspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/10/2007 to 31/12/2007 for the spouse (up to 8 numeric 0 – 99999999) Validation: <i>This value plus foreignlifeaspouse must be equal to foreignlifehighrtspouse</i>

Reliefs

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/Validation
residentreliefamount	Numeric	N	Disposal of Principal private Residence – Amount of consideration main taxpayer (<i>up to 8 numeric; 0 – 99999999</i>)
residentreliefspouse	Numeric	N	Disposal of Principal private Residence – Amount of consideration spouse (<i>up to 8 numeric; 0 – 99999999</i>)
retirementrelieffamilyamount	Numeric	N	Within the family - consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>)
retirementrelieffamilyamountspouse	Numeric	N	Within the family - consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>)
retirementreliefotheramount	Numeric	N	Outside the family - consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>)
retirementreliefotheramountspouse	Numeric	N	Outside the family - consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>)

Name	Type	Required Y/N	Description/Validation
			99999999)
disposalsitechildself	Numeric	N	Disposal of a site to a child relief for self (up to 8 numeric; 0 – 99999999)
disposalsitechildspouse	Numeric	N	Disposal of a site to a child relief for spouse (up to 8 numeric; 0 – 99999999)
otherspecify	String,	N	Other (specify) for the main taxpayer (up to and including 40 chars)
amountconsiderationself	Numeric	N	Amount of Consideration for main taxpayer (up to 8 numeric; 0 – 99999999)
amountconsiderationspouse	Numeric	N	Amount of Consideration for spouse (up to 8 numeric; 0 – 99999999)
otherspecifyspouse	String	N	Other (specify) for the spouse (up to and including 40 chars)

HighIncome

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

- HighIncomeSummary
- HighIncomeStatement

Where any of the following fields have a value:

HighIncomeSummary

The HighIncomeSummary element has the following attributes:

Name	Type	Required Y/N	Description/Validation
taxableincome2anotapplyself	Numeric	N	Taxable Income calculated on the basis that limitation on use of reliefs does not apply for the main taxpayer (up to 10 numeric; 0 – 9999999999) Where a value is entered here the highearner status needs to be true
taxableincome2anotapplyspouse	Numeric	N	Taxable Income calculated on the basis that limitation on use of reliefs does not apply for the spouse (up to 10 numeric; 0 – 9999999999) Where a value is entered here the highearner status needs to be true
recalculatedincomeself	Numeric	N	Recalculated Taxable Income for 2007 for the main taxpayer (up to 10 numeric; 0 – 9999999999) Where a value is entered here the highearner status needs to be true
recalculatedincomespouse	Numeric	N	Recalculated Taxable Income for 2007 for the spouse (up to 10 numeric; 0 – 9999999999) Where a value is entered here the highearner status needs to be true

HighIncomeStatement

The HighIncomeStatement element has the following attributes:

Name	Type	Required Y/N	Description/Validation
jointtaxableinc	Numeric	N	Computation of Adjusted Income – Joint Assessment cases only: Insert joint taxable income calculated on the basis that limitation on use of reliefs does not apply (up to 10 numeric; 0 – 9999999999)
taxableincomeself	Numeric	N	Computation of Adjusted Income – Each individual's taxable income calculated on the basis that limitation on use of reliefs does not apply (transfer this amount to your 2007 From 11 Pay and File Income Tax Return at Panel J, Line 601) for main taxpayer (up to 10 numeric; 0 – 9999999999) This value must equal that value supplied at taxableincome2anotapplyself
taxableincomespouse	Numeric	N	Computation of Adjusted Income – Each individual's taxable income calculated on the basis that limitation on use of reliefs does not apply (transfer this amount to your 2007 From 11 Pay and File Income Tax Return at Panel J, Line 601)

Name	Type	Required Y/N	Description/Validation
			for spouse (up to 10 numeric; 0 – 9999999999) <i>This value must equal that value supplied at taxableincome2anotapplyspouse</i>
aggspecifiedreliefself	Numeric	N	Computation of Adjusted Income - Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2007 listed in Panel H for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must equal the value at totalcapallusedself</i>
aggspecifiedreliefspouse	Numeric	N	Computation of Adjusted Income - Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2007 listed in Panel H for spouse (up to 10 numeric; 0 – 9999999999) <i>This value must equal the value at totalcapallusedspouse</i>
ringfenceincomeself	Numeric	N	Computation of Adjusted Income - Ring-fenced income (if none show 0.0) This is the sum of the income sources listed in Panel G for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must equal the value at totalringfencespouse</i>
ringfenceincomespouse	Numeric	N	Computation of Adjusted Income - Ring-fenced income (if none show 0.0) This is the sum of the income sources listed in Panel G for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must equal the value at totalringfencespouse</i>
adjustedincomeself	Numeric	N	Computation of Adjusted Income - Adjusted Income [(Line A2+ Line A3) - Line A4] for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must be equal to the the sum of (taxableincomeself + aggspecifiedreliefself) - ringfenceincomeself</i>
adjustedincomespouse	Numeric	N	Computation of Adjusted Income - Adjusted Income [(Line A2+ Line A3) - Line A4] for spouse (up to 10 numeric; 0 – 9999999999) <i>This value must be equal to the the sum of (taxableincomespouse + aggspecifiedreliefspouse) - ringfenceincomespouse</i>
thresholdamtnoringfenceself	Numeric	N	Computation of Threshold Amount - If no ring-fenced income, then the Threshold Amount is 250000 for main taxpayer <i>If ringfenceincomeself not populated then this value must equal €250,000. Should not be returned with thresholdamtringfenceself</i>

Name	Type	Required Y/N	Description/Validation
thresholdamtnoringfence spouse	Numeric	N	Computation of Threshold Amount - If no ring-fenced income, then the Threshold Amount is 250000 for spouse <i>If ringfenceincomespouse not populated then this value must equal €250,000. Should not be returned with thresholdamtringfencespouse</i>
thresholdamtringfence self	Numeric	N	Computation of Threshold Amount - If ring-fenced income, then the Threshold Amount is the amount given by $€250,000 \times \frac{\text{Line A5}}{(\text{Line A2} + \text{Line A3})}$ for main taxpayer (up to 10 numeric; 0 – 999999999) <i>The value returned here must equal €250000X <u>adjustedincomeseif</u> taxableincomeseif + aggspecifiedreliefsself</i> .
thresholdamtringfence spouse	Numeric	N	Computation of Threshold Amount - If ring-fenced income, then the Threshold Amount is the amount given by $€250,000 \times \frac{\text{Line A5}}{(\text{Line A2} + \text{Line A3})}$ for spouse (up to 10 numeric; 0 – 999999999) <i>The value returned here must equal €250000X <u>adjustedincomespouse</u> taxableincomespouse+ aggspecifiedreliefs spouse</i>
maxreliefallowself	Numeric	N	Computation of Amount to be Deducted from Adjusted Income - The greater of one-half of Adjusted Income and the Threshold Amount for main taxpayer (up to 10 numeric; 0 – 999999999) <i>The value returned here must equal the greater of one half of adjustedincomeseif or (thresholdamtnoringfenceself or thresholdamtringfenceself)</i>
maxreliefallowspouse	Numeric	N	Computation of Amount to be Deducted from Adjusted Income - The greater of one-half of Adjusted Income and the Threshold Amount for spouse (up to 10 numeric; 0 – 999999999) <i>The value returned here must equal the greater of one half of adjustedincomespouse or (thresholdamtnoringfencespouse or thresholdamtringfencespouse)</i>
tcomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ T (from line A2) for main taxpayer (up to 10 numeric; 0 – 999999999) <i>This value must equal taxableincomeseif</i>

Name	Type	Required Y/N	Description/Validation
tcomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ T (from line A2) for spouse (up to 10 numeric; 0 – 999999999) <i>This value must equal taxableincomespouse</i>
scomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ S (from line A3) for main taxpayer (up to 10 numeric; 0 – 999999999) <i>This value must equal aggspecifiedreliefself</i>
scomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ S (from line A3) for spouse (up to 10 numeric; 0 – 999999999) <i>This value must equal aggspecifiedreliefspouse</i>
ycomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ Y (from line C1) for main taxpayer (up to 10 numeric; 0 – 999999999) <i>This value must equal maxreliefallowself</i>
ycomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ Y (from line C1) for spouse (up to 10 numeric; 0 – 999999999) <i>This value must equal maxreliefallowspouse</i>
recalctaxableincomeself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ - Recalculated Taxable Income (transfer this amount to your 2007 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for main taxpayer (up to 10 numeric; 0 – 999999999) <i>This value must equal the greater of 0 or (tcomputationself – (scomputationself + ycomputationself))</i> <i>This number should be equal to recalculatedincomeself</i>
recalctaxableincomespouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 - Recalculated Taxable Income = $T + (S - Y)^8$ - Recalculated Taxable Income (transfer this amount to your 2007 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for spouse (up to 10 numeric; 0 – 999999999) <i>This value must equal the greater of 0 or (tcomputationspouse – (scomputationspouse + ycomputationspouse))</i> <i>This number should be equal to recalculatedincomeself</i>

Name	Type	Required Y/N	Description/Validation
taxliabsect485self	Numeric	N	Total Tax Liability after the application of Section 485E TCA 1997 for main taxpayer (up to 10 numeric; 0 – 9999999999)
taxliabsect485spouse	Numeric	N	Total Tax Liability after the application of Section 485E TCA 1997 for spouse (up to 10 numeric; 0 – 9999999999)
tradespecreliefself	Numeric	N	Capital allowances relating to a trade - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 15A) for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to taxingtradeusedself</i>
tradespecreliefspouse	Numeric	N	Capital allowances relating to a trade - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 15A) for spouse (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to taxingtradeusedspouse</i>
othertradespecreliefself	Numeric	N	Capital allowances relating to a trade - Amount allocated to other reliefs for main taxpayer (up to 10 numeric; 0 – 9999999999)
othertradespecreliefspouse	Numeric	N	Capital allowances relating to a trade - Amount allocated to other reliefs for spouse (up to 10 numeric; 0 – 9999999999)
tradinglossfwdself	Numeric	N	Trading Losses forward - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 41) for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to carryfwdlossself</i>
tradinglossfwdspouse	Numeric	N	Trading Losses forward - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 41) for spouse (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to carryfwdlossspouse</i>
othertradinglossfwdself	Numeric	N	Trading Losses forward - Amount allocated to other reliefs for main taxpayer (up to 10 numeric; 0 – 9999999999)
othertradinglossfwdspouse	Numeric	N	Trading Losses forward - Amount allocated to other reliefs for spouse (up to 10 numeric; 0 – 9999999999)
casevcapallself	Numeric	N	Case V capital allowances - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 15B) for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to repaymenttaxusedself</i>
casevcapallspouse	Numeric	N	Case V capital allowances - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 15B) for spouse (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to repaymenttaxusedspouse</i>

Name	Type	Required Y/N	Description/Validation
othercasevcapallself	Numeric	N	Case V capital allowances - Amount allocated to other reliefs for main taxpayer (up to 10 numeric; 0 – 9999999999)
othercasevcapspouse	Numeric	N	Case V capital allowances - Amount allocated to other reliefs for spouse (up to 10 numeric; 0 – 9999999999)
casevlossself	Numeric	N	Case V losses - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 43) for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to reliefcasevlossself</i>
casevlossspouse	Numeric	N	Case V losses - Amount allocated to specified reliefs (to be inserted on Panel H at reference number 43) for spouse (up to 10 numeric; 0 – 9999999999) <i>Transfer this value to reliefcasevlossspouse</i>
othercasevlossself	Numeric	N	Case V losses - Amount allocated to other reliefs for main taxpayer (up to 10 numeric; 0 – 9999999999)
othercasevlossself	Numeric	N	Case V losses - Amount allocated to other reliefs for spouse (up to 10 numeric; 0 – 9999999999)
ringfencedirtself	Numeric	N	Gross interest from which DIRT was deducted (Sec. 261(c)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
ringfencedirtspouse	Numeric	N	Gross interest from which DIRT was deducted (Sec. 261(c)) for spouse (up to 10 numeric; 0 – 9999999999)
ringfenceeudirtself	Numeric	N	Gross interest which arises in a EU Member State other than the State (Sec. 267M) for main taxpayer (up to 10 numeric; 0 – 9999999999)
ringfenceeudirtspouse	Numeric	N	Gross interest which arises in a EU Member State other than the State (Sec. 267M) for spouse (up to 10 numeric; 0 – 9999999999)
rflppayttax20self	Numeric	N	Foreign Life Policy payment taxed @ 20% (Sec. 730J(1)(a)(i)(I)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
rflppayttax20spouse	Numeric	N	Foreign Life Policy payment taxed @ 20% (Sec. 730J(1)(a)(i)(I)) for spouse (up to 10 numeric; 0 – 9999999999)
rflppayttax23self	Numeric	N	Foreign Life Policy payment taxed @ 23% (Sec. 730J(a)(i)(II)(B)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
rflppayttax23spouse	Numeric	N	Foreign Life Policy payment taxed @ 23% (Sec. 730J(a)(i)(II)(B)) for spouse (up to 10 numeric; 0 – 9999999999)
rflpgaintax23self	Numeric	N	Foreign Life Policy gain taxed @23% (Sec. 730K(1)(b)) for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
rflpgaintax23spouse	Numeric	N	Foreign Life Policy gain taxed @23% (Sec. 730K(1)(b)) for spouse (up to 10 numeric; 0 – 9999999999)
rffoffshorepayttax20self	Numeric	N	Offshore Fund payment taxed at 20% (Sec. 747D(a)(i)(I)(B)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
rffoffshorepayttax20spouse	Numeric	N	Offshore Fund payment taxed at 20% (Sec. 747D(a)(i)(I)(B)) for spouse (up to 10 numeric; 0 – 9999999999)
rffoffshorepayttax23self	Numeric	N	Offshore Fund payment taxed @ 23% (Sec. 747D(a)(i)(II)(B)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
rffoffshorepayttax23spouse	Numeric	N	Offshore Fund payment taxed @ 23% (Sec. 747D(a)(i)(II)(B)) for spouse (up to 10 numeric; 0 – 9999999999)
rffoffshoregaintax23self	Numeric	N	Offshore Fund gain taxed @ 23% (Sec. 747E(1)(b)(ii)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
rffoffshoregaintax23spouse	Numeric	N	Offshore Fund gain taxed @ 23% (Sec. 747E(1)(b)(ii)) for spouse (up to 10 numeric; 0 – 9999999999)
totalringfenceself	Numeric	N	Totals (transfer to Panel A Line A4 of this form) for main taxpayer (up to 10 numeric; 0 – 9999999999) Value should equal the sum of ringfencedirtself + ringfenceeudirtself + rflppayttax20self + rflppayttax23self + rflpgaintax23self + rffoffshorepayttax20self + rffoffshorepayttax23self + rffoffshoregaintax23self
totalringfencespouse	Numeric	N	Totals (transfer to Panel A Line A4 of this form) for spouse (up to 10 numeric; 0 – 9999999999) Value should equal the sum of ringfencedirtspouse + ringfenceeudirtspouse + rflppayttax20spouse + rflppayttax23spouse + rflpgaintax23spouse + rffoffshorepayttax20spouse + rffoffshorepayttax23spouse + rffoffshoregaintax23spouse
stallionfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from - Stallion Fees for main taxpayer (up to 10 numeric; 0 – 9999999999)
stallionfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from - Stallion Fees For spouse (up to 10 numeric; 0 – 9999999999)
greyhoundfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from - Stud greyhounds for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
greyhoundfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from - Stud greyhounds for spouse (up to 10 numeric; 0 – 9999999999)
woodlandfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from – Woodlands for main taxpayer (up to 10 numeric; 0 – 9999999999)
woodlandfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from – Woodlands for spouse (up to 10 numeric; 0 – 9999999999)
expatentusedself	Numeric	N	Sec. 141 – dividends and distributions out of exempt patent income for main taxpayer (up to 10 numeric; 0 – 9999999999)
expatentusedspouse	Numeric	N	Sec. 141 – dividends and distributions out of exempt patent income for spouse (up to 10 numeric; 0 – 9999999999)
exminingusedself	Numeric	N	Sec. 142 – dividends and distributions out of income from certain mining operations for main taxpayer (up to 10 numeric; 0 – 9999999999)
exminingusedspouse	Numeric	N	Sec. 142 – dividends and distributions out of income from certain mining operations for spouse (up to 10 numeric; 0 – 9999999999)
exminingusedsec143self	Numeric	N	Sec. 143 – dividends and distributions out of income from certain mining operations for main taxpayer (up to 10 numeric; 0 – 9999999999)
exminingusedsec143spouse	Numeric	N	Sec. 143 – dividends and distributions out of income from certain mining operations for spouse (up to 10 numeric; 0 – 9999999999)
exbookusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from - Books or other writings for main taxpayer (up to 10 numeric; 0 – 9999999999)
exbookusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from - Books or other writings for spouse (up to 10 numeric; 0 – 9999999999)
explayusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Plays for main taxpayer (up to 10 numeric; 0 – 9999999999)
explayusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from - Plays for spouse (up to 10 numeric; 0 – 9999999999)
exmusicalusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Musical compositions for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
exmusicalusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Musical compositions for spouse (up to 10 numeric; 0 – 9999999999)
expaintingusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Paintings and other like pictures for main taxpayer (up to 10 numeric; 0 – 9999999999)
expaintingusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Paintings and other like pictures for spouse (up to 10 numeric; 0 – 9999999999)
exsculptureusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Sculptures for main taxpayer (up to 10 numeric; 0 – 9999999999)
exsculptureusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or composers from – Sculptures for spouse (up to 10 numeric; 0 – 9999999999)
exprofstallfeeusedself	Numeric	N	Sec. 231 – exempt profits or gains from stallion fees for main taxpayer (up to 10 numeric; 0 – 9999999999)
exprofstallfeeusedspouse	Numeric	N	Sec. 231 – exempt profits or gains from stallion fees for spouse (up to 10 numeric; 0 – 9999999999)
exprofwoodlandusedself	Numeric	N	Sec. 232 - exempt profits from occupation of woodlands for main taxpayer (up to 10 numeric; 0 – 9999999999)
exprofwoodlandusedspouse	Numeric	N	Sec. 232 - exempt profits from occupation of woodlands for spouse (up to 10 numeric; 0 – 9999999999)
exprofgreyhoundusedself	Numeric	N	Sec. 233 - exempt profits from stud greyhound service fees for main taxpayer (up to 10 numeric; 0 – 9999999999)
exprofgreyhoundusedspouse	Numeric	N	Sec. 233 - exempt profits from stud greyhound service fees for spouse (up to 10 numeric; 0 – 9999999999)
exincpatentusedself	Numeric	N	Sec. 234 – exempt income from patent royalties for main taxpayer (up to 10 numeric; 0 – 9999999999)
exincpatentusedspouse	Numeric	N	Sec. 234 – exempt income from patent royalties for spouse (up to 10 numeric; 0 – 9999999999)
relintpdaqcompself	Numeric	N	Sec 248 – relief for interest paid on loans used to acquire an interest in a company for main taxpayer (up to 10 numeric; 0 – 9999999999)
relintpdaqcompspouse	Numeric	N	Sec 248 – relief for interest paid on loans used to acquire an interest in a company for spouse (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
relintpdaqcompextself	Numeric	N	Sec. 248 relief for interest paid on loans used to acquire an interest in a company as extended by Sec. 250 for main taxpayer (up to 10 numeric; 0 – 9999999999)
relintpdaqcompextspouse	Numeric	N	Sec. 248 relief for interest paid on loans used to acquire an interest in a company as extended by Sec. 250 for spouse (up to 10 numeric; 0 – 9999999999)
relintpdaqpshipself	Numeric	N	Sec. 253 – relief for interest paid on loans used to acquire an interest in a partnership for main taxpayer (up to 10 numeric; 0 – 9999999999)
relintpdaqpshipspouse	Numeric	N	Sec. 253 – relief for interest paid on loans used to acquire an interest in a partnership for spouse (up to 10 numeric; 0 – 9999999999)
wdahotelusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hotels written-off at 15% rate (Sec. 268(1)(d)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdahotelusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hotels written-off at 15% rate (Sec. 268(1)(d)) for spouse (up to 10 numeric; 0 – 9999999999)
wdanursinghomeusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Nursing Homes (Sec. 268(1)(g)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdanursinghomeusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Nursing Homes (Sec. 268(1)(g)) for spouse (up to 10 numeric; 0 – 9999999999)
wdaresidunitusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdaresidunitusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for spouse (up to 10 numeric; 0 – 9999999999)
wdaconvalhomeusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Coalescent Homes (Sec. 268(1)(i)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdaconvalhomeusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Coalescent Homes (Sec. 268(1)(i)) for spouse (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
wdahospitalusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hospitals (Sec. 268(1)(j)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdahospitalusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hospitals (Sec. 268(1)(j)) for spouse (up to 10 numeric; 0 – 9999999999)
wdasportinclinusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Sports Injury Clinics (Sec. 268(1)(k)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdasportinclinusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Sports Injury Clinics (Sec. 268(1)(k)) for spouse (up to 10 numeric; 0 – 9999999999)
wdamentalcareusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Mental Health Centres (Sec. 268(1)(l)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdamentalcareusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Mental Health Centres (Sec. 268(1)(l)) for spouse (up to 10 numeric; 0 – 9999999999)
wdaholidaycampusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdaholidaycampusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3)) for spouse (up to 10 numeric; 0 – 9999999999)
wdaindbuildingusedself	Numeric	N	Sec. 273 – acceleration of writing-down allowances in respect of certain expenditure on certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
wdaindbuildingusedspouse	Numeric	N	Sec. 273 – acceleration of writing-down allowances in respect of certain expenditure on certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
bahotelusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hotels written-off at 15% rate (Sec. 268(1)(d)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
bahotelusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hotels written-off at 15% rate (Sec. 268(1)(d)) for spouse (up to 10 numeric; 0 – 9999999999)
banursinghomeusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Nursing Homes (Sec. 268(1)(g)) for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
banursinghomeusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Nursing Homes (Sec. 268(1)(g)) for spouse (up to 10 numeric; 0 – 9999999999)
baresidunitusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
baresidunitusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for spouse (up to 10 numeric; 0 – 9999999999)
baconvalhomeusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Convalescent Homes (Sec. 268(1)(i)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
baconvalhomeusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Convalescent Homes (Sec. 268(1)(i)) for spouse (up to 10 numeric; 0 – 9999999999)
bahospitalusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Hospitals (Sec. 268(1)(j)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
bahospitalusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Hospitals (Sec. 268(1)(j)) for spouse (up to 10 numeric; 0 – 9999999999)
basportinjclinusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Sports Injury Clinics (Sec. 268(1)(k)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
basportinjclinusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Sports Injury Clinics (Sec. 268(1)(k)) for spouse (up to 10 numeric; 0 – 9999999999)
bamentalcareusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Mental Health Centers (Sec. 268(1)(l)) for main taxpayer (up to 10 numeric; 0 – 9999999999)
bamentalcareusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Mental Health Centers (Sec. 268(1)(l)) for spouse (up to 10 numeric; 0 – 9999999999)
baholidaycampusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268 (3)) for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
baholidaycampusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on - Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268 (3)) for spouse (up to 10 numeric; 0 – 9999999999)
taxingtradeusedself	Numeric	N	Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradespecreliefself</i>
taxingtradeusedspouse	Numeric	N	Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for spouse (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradespecreliefspouse</i>
repaymenttaxusedself	Numeric	N	Sec. 305(1) – income tax: Manner of greeting, and effect of, allowances made by means of discharge or repayment of tax for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must equal casevcapallself</i>
repaymenttaxusedspouse	Numeric	N	Sec. 305(1) – income tax: Manner of greeting, and effect of, allowances made by means of discharge or repayment of tax for spouse (up to 10 numeric; 0 – 9999999999) <i>This value must equal casevcapallspouse</i>
custhsecapallself	Numeric	N	Sec. 323 – Customs House Dock Area: Capital allowances in relation to the construction of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
custhsecapallspouse	Numeric	N	Sec. 323 – Customs House Dock Area: Capital allowances in relation to the construction of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
custhsedblrentself	Numeric	N	Sec. 324 – Customs House Dock Area: Double rent allowance in respect of rent paid for certain business premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
custhsedblrentspouse	Numeric	N	Sec. 324 – Customs House Dock Area: Double rent allowance in respect of rent paid for certain business premises for spouse (up to 10 numeric; 0 – 9999999999)
templebaraccapallself	Numeric	N	Sec. 331 – Temple Bar Area: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
templebaraccapallspouse	Numeric	N	Sec. 331 – Temple Bar Area: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
templebarcapallself	Numeric	N	Sec. 332 - Temple Bar Area: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
templebarcapallspouse	Numeric	N	Sec. 332 - Temple Bar Area: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
templebardblrentself	Numeric	N	Sec 333 – Temple Bar Area: Double rent allowances in respect of rent paid for certain business premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
Templebardblrentspouse	Numeric	N	Sec 333 – Temple Bar Area: Double rent allowances in respect of rent paid for certain business premises for spouse (up to 10 numeric; 0 – 9999999999)
urbrenewaccapallself	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Scheme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
urbrenewaccapallspouse	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Scheme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
urbrenewcapallusedself	Numeric	N	Sec. 342 – Urban Renewal Scheme and Designated Streets Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
urbrenewcapallspouse	Numeric	N	Sec. 342 – Urban Renewal Scheme and Designated Streets Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
entareacapallself	Numeric	N	Sec. 343 – Enterprise Areas: Capital allowances in relation to construction or refurbishment of certain buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
entareacapallspouse	Numeric	N	Sec. 343 – Enterprise Areas: Capital allowances in relation to construction or refurbishment of certain buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
carparkcapallself	Numeric	N	Sec. 344 – Multi-Storey Car Parks: Capital allowances in relation to construction or refurbishment for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
carparkcapallspouse	Numeric	N	Sec. 344 – Multi-Storey Car Parks: Capital allowances in relation to construction or refurbishment for spouse (up to 10 numeric; 0 – 9999999999)
urbrenewdblrentallself	Numeric	N	Sec. 345 – Urban Renewal Schema, Enterprise Areas and Multi-Storey Car Parks: Double rent allowances in respect of rent paid for certain business premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
urbrenewdblrentallspouse	Numeric	N	Sec. 345 – Urban Renewal Schema, Enterprise Areas and Multi-Storey Car Parks: Double rent allowances in respect of rent paid for certain business premises for spouse (up to 10 numeric; 0 – 9999999999)
qualresacccapallself	Numeric	N	Sec. 352 – Qualifying Resort Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualresacccapallspouse	Numeric	N	Sec. 352 – Qualifying Resort Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
qualrescapallself	Numeric	N	Sec. 353 – Qualifying Resort Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualrescapallspouse	Numeric	N	Sec. 353 – Qualifying Resort Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
qualresdblrentallself	Numeric	N	Sec. 354 – Qualifying Resort Areas: Double rent allowances in respect of rent paid for certain business premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualresdblrentallspouse	Numeric	N	Sec. 354 – Qualifying Resort Areas: Double rent allowances in respect of rent paid for certain business premises for spouse (up to 10 numeric; 0 – 9999999999)
qualareasacccapallself	Numeric	N	Sec. 372C – Qualifying Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualareasacccapallspouse	Numeric	N	Sec. 372C – Qualifying Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
overshopcapallself	Numeric	N	Sec. 372D – Qualifying Areas and Living-Over-the-Shop Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
overshopcapallspouse	Numeric	N	Sec. 372D – Qualifying Areas and Living-Over-the-Shop Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
qualruralaccapallself	Numeric	N	Sec. 372M – Qualifying Rural Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualruralaccapallspouse	Numeric	N	Sec. 372M – Qualifying Rural Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
qualruralcapallself	Numeric	N	Sec. 372N – Qualifying Rural Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
qualruralcapallspouse	Numeric	N	Sec. 372N – Qualifying Rural Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
parkridefaccapallself	Numeric	N	Sec. 372V – Park-and-Ride Facilities: Capital allowances in relation to construction or refurbishment for main taxpayer (up to 10 numeric; 0 – 9999999999)
parkridefaccapallspouse	Numeric	N	Sec. 372V – Park-and-Ride Facilities: Capital allowances in relation to construction or refurbishment for spouse (up to 10 numeric; 0 – 9999999999)
parkrideschcapallself	Numeric	N	Sec. 372 W – Park-and-Ride Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
parkrideschcapallspouse	Numeric	N	Sec. 372W – Park-and-Ride Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
townrenewaccapallself	Numeric	N	Sec. 372AC – Town Renewal Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
townrenewaccapallspouse	Numeric	N	Sec. 372AC – Town Renewal Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse (up to 10 numeric; 0 – 9999999999)
townrenewcapallself	Numeric	N	Sec. 372AD – Town Renewal Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer (up to 10 numeric; 0 – 9999999999)
townrenewcapallspouse	Numeric	N	Sec. 372AD – Town Renewal Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse (up to 10 numeric; 0 – 9999999999)
midshannonaccapallself	Numeric	N	Sec. 372AX – Mid-Shannon Tourism Infrastructure Investment Scheme: Accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps for main taxpayer (up to 10 numeric; 0 – 9999999999)
midshannonaccapallspouse	Numeric	N	Sec. 372AX – Mid-Shannon Tourism Infrastructure Investment Scheme: Accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps for spouse (up to 10 numeric; 0 – 9999999999)
midshannoncapallself	Numeric	N	Sec. 372AY – Mid-Shannon Tourism Infrastructure Investment Scheme: Capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities for main taxpayer (up to 10 numeric; 0 – 9999999999)
midshannoncapallspouse	Numeric	N	Sec. 372AY – Mid-Shannon Tourism Infrastructure Investment Scheme: Capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities for spouse (up to 10 numeric; 0 – 9999999999)
lessorsreliefself	Numeric	N	Sec. 372AP – relief for Lessors for main taxpayer (up to 10 numeric; 0 – 9999999999)
lessorsreliefspouse	Numeric	N	Sec. 372AP – relief for Lessors for spouse (up to 10 numeric; 0 – 9999999999)
clawbackreliefself	Numeric	N	Sec. 372AU(1) – saver for relief due, and for clawback of relief given, under old schemas for main taxpayer (up to 10 numeric; 0 – 9999999999)
clawbackreliefspouse	Numeric	N	Sec. 372AU(1) – saver for relief due, and for clawback of relief given, under old schemas for spouse (up to 10 numeric; 0 – 9999999999)
repaytaxreflossself	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
repaytaxreflossspouse	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses for spouse (up to 10 numeric; 0 – 9999999999)
repaytaxreflossextself	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses as extended by Sec. 392 (option to treat capital allowances as creating or augmenting a loss) for main taxpayer (up to 10 numeric; 0 – 9999999999)
repaytaxreflossextspouse	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses as extended by Sec. 392 (option to treat capital allowances as creating or augmenting a loss) for spouse (up to 10 numeric; 0 – 9999999999)
carryfwdlossself	Numeric	N	Sec. 382 – right to carry forward losses to future years for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradinglossfwdself</i>
carryfwdlossspouse	Numeric	N	Sec. 382 – right to carry forward losses to future years for spouse (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradinglossfwdspouse</i>
reliefcaseivlossself	Numeric	N	Sec. 383 – relief under Case IV for losses for main taxpayer (up to 10 numeric; 0 – 9999999999)
reliefcaseivlossspouse	Numeric	N	Sec. 383 – relief under Case IV for losses for spouse (up to 10 numeric; 0 – 9999999999)
reliefcasevlossself	Numeric	N	Sec 384 – relief under Case V for losses for main taxpayer (up to 10 numeric; 0 – 9999999999) <i>This value must equal casevlossself</i>
reliefcasevlossspouse	Numeric	N	Sec 384 – relief under Case V for losses for spouse (up to 10 numeric; 0 – 9999999999) <i>This value must equal casevlossspouse</i>
terminallossself	Numeric	N	Sec 385 – terminal loss for main taxpayer (up to 10 numeric; 0 – 9999999999)
terminallossspouse	Numeric	N	Sec 385 – terminal loss for spouse (up to 10 numeric; 0 – 9999999999)
investfilmself	Numeric	N	Sec. 481 – relief for investment in films for main taxpayer (up to 10 numeric; 0 – 9999999999)
investfilmspouse	Numeric	N	Sec. 481 – relief for investment in films for spouse (up to 10 numeric; 0 – 9999999999)
sigbuildingself	Numeric	N	Sec. 482 – relief for expenditure on significant buildings and gardens for main taxpayer (up to 10 numeric; 0 – 9999999999)
sigbuildingspouse	Numeric	N	Sec. 482 – relief for expenditure on significant buildings and gardens for spouse (up to 10 numeric; 0 – 9999999999)
carryfwdexcessrelself	Numeric	N	Sec. 485F – carry forward of excess relief for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
carryfwdexcessrelspouse	Numeric	N	Sec. 485F – carry forward of excess relief for spouse (up to 10 numeric; 0 – 9999999999)
besreliefself	Numeric	N	Sec. 489(3) – BES relief for main taxpayer (up to 10 numeric; 0 – 9999999999)
besreliefspouse	Numeric	N	Sec. 489(3) – BES relief for spouse (up to 10 numeric; 0 – 9999999999)
thirdlevelself	Numeric	N	Sec. 843 – capital allowances for buildings used for third level educational purposes for main taxpayer (up to 10 numeric; 0 – 9999999999)
thirdlevelspouse	Numeric	N	Sec. 843 – capital allowances for buildings used for third level educational purposes for spouse (up to 10 numeric; 0 – 9999999999)
childcareself	Numeric	N	Sec. 843A – capital allowances for buildings used for certain child-care puposes for main taxpayer (up to 10 numeric; 0 – 9999999999)
childcarespouse	Numeric	N	Sec. 843A – capital allowances for buildings used for certain child-care puposes for spouse (up to 10 numeric; 0 – 9999999999)
donatsportself	Numeric	N	Sec. 847A – donations to certain sports bodies for main taxpayer (up to 10 numeric; 0 – 9999999999)
donatsportspouse	Numeric	N	Sec. 847A – donations to certain sports bodies for spouse (up to 10 numeric; 0 – 9999999999)
donatapprovbodiesself	Numeric	N	Sec. 848A – donations to approved bodies for main taxpayer (up to 10 numeric; 0 – 9999999999)
donatapprovbodiesspouse	Numeric	N	Sec. 848A – donations to approved bodies for spouse (up to 10 numeric; 0 – 9999999999)
otherurbanrenewalsself	Numeric	N	Para. 11 of Sch. 32 – Urban Renewal Scheme, 1986: Capital allowances in relation to certain commercial premises in designated areas other the Customer House Docks Area for main taxpayer (up to 10 numeric; 0 – 9999999999)
otherurbanrenewalspouse	Numeric	N	Para. 11 of Sch. 32 – Urban Renewal Scheme, 1986: Capital allowances in relation to certain commercial premises in designated areas other the Customer House Docks Area for spouse (up to 10 numeric; 0 – 9999999999)
otherurbandblrentself	Numeric	N	Para. 13 of Sch. 32 – Urban Renewal Scheme, 1986: Double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area for main taxpayer (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/Validation
otherurbandblrentspouse	Numeric	N	Para. 13 of Sch. 32 – Urban Renewal Scheme, 1986: Double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area for spouse (up to 10 numeric; 0 – 9999999999)

Name	Type	Required Y/N	Description/ Validation
totalcapallusedself	Numeric	N	<p>Transfer to Panel A Line A3 of this form for main taxpayer (up to 10 numeric; 0 – 9999999999) The value here should equal the sum of stallionfeeusedself + greyhoundfeeusedself + woodlandfeeusedself + expatentusedself + exminingusedself + exminingusedsec143self + exbookusedself + explayusedself + exmusicalusedself + expaintingusedself + exsculptureusedself + exprofstallfeeusedself + exprofwoodlandusedself + exprofgreyhoundusedself + exincpatentusedself + relintpdaqcompself + relintpdaqcompextself + relintpdaqpshipself + wdahotelusedself + wdanursinghomeusedself + wdaresidunitusedself + wdaconvalhomeusedself + wdahospitalusedself + wdasportinjclinusedself + wdamentalcareusedself + wdaholidaycampusedself + wdaindbuildingusedself + bahotelusedself + banursinghomeusedself + baresidunitusedself + baconvalhomeusedself + bahospitalusedself + basportinjclinusedself + bamentalcareusedself + baholidaycampusedself + taxingtradeusedself + repaymenttaxusedself + custhsecapallself + custhsedblrentself + templebaraccapallself + templebarcapallself + templebardblrentself + urbrenewacccapallself + urbrenewcapallusedself + entareacapallself + carparkcapallself + urbrenewdblrentallself + qualresaccapallself + qualrescapallself + qualresdblrentallself + qualareasaccapallself + overshopcapallself + qualruralaccapallself + qualruralcapallself + parkridefacapallself + parkrideschcapallself + townrenewacccapallself + townrenewcapallself + midshannonacccapallself + midshannoncapallself + lessorsreliefself + clawbackreliefself + repaytaxreflosself + repaytaxreflossextself</p>

Name	Type	Required Y/N	Description/ Validation
totalcapallusedspouse	Numeric	N	Transfer to Panel A Line A3 of this form for spouse (up to 10 numeric; 0 – 999999999) This value should equal stallionfeeusedspouse + greyhoundfeeusedspouse + woodlandfeeusedspouse + expatentusedspouse + exminingusedspouse + exminingusedsec143spouse + exbookusedspouse + explayusedspouse + exmusicalusedspouse + expaintingusedspouse + exsculptureusedspouse + exprofstallfeeusedspouse + exprofwoodlandusedspouse + exprofgreyhoundusedspouse + exincpatentusedspouse + relintpdaqcompsspouse + relintpdaqcompextsspouse + relintpdaqpshipsspouse + wdahotelusedspouse + wdanursinghomeusedspouse + wdaresidunitusedspouse + wdaconvallhomeusedspouse + wdahospitalusedspouse + wdasportinjclinusedspouse + wdamentalcareusedspouse + wdaholidaycampusedspouse + wdaindbuildingusedspouse + bahotelusedspouse + banursinghomeusedspouse + baresidunitusedspouse + baconvallhomeusedspouse + bahospitalusedspouse + basportinjclinusedspouse + bamentalcareusedspouse + baholidaycampusedspouse + taxingtradeusedspouse + repaymenttaxusedspouse + custhsecapallsspouse + custhsedblrentsspouse + templebaraccapallsspouse + templebarcapallsspouse + templebardblrentsspouse + urbreaccapallsspouse + urbrenewcapallsspouse + entareacapallsspouse + carparkcapallsspouse + urbrenewdblrentallsspouse + qualresaccapallsspouse + qualrescapallsspouse + qualresdblrentallsspouse + qualareasaccapallsspouse + overshopcapallsspouse + qualruralaccapallsspouse + qualruralcapallsspouse + parkridefaccapallsspouse + parkrideschcapallsspouse + townrenewaccapallsspouse + townrenewcapallsspouse + midshannonaccapallsspouse + midshannoncapallsspouse + lessorsreliefsspouse + clawbackreliefsspouse + repaytaxreflossspouse + repaytaxreflossextsspouse + carryfwdlosssspouse

ChargeableAssets

The ChargeableAssets element consists of the following attributes.

Where any of the following fields have a value:

Name	Type	Required Y/N	Description/Validation
sharesquoted	Numeric	N	Cost of acquisition of Shares (quoted and unquoted) for the main taxpayer (up to 8 numeric; 0 – 99999999)
sharesquotedspouse	Numeric	N	Cost of acquisition of Shares (quoted and unquoted) for the spouse (up to 8 numeric; 0 – 99999999)
resprem	Numeric	N	Cost of acquisition of Residential Premises for the main taxpayer (up to 8 numeric; 0 – 99999999)
respremspouse	Numeric	N	Cost of acquisition of Residential Premises for the spouse (up to 8 numeric; 0 – 99999999)
noresprem	Numeric	N	Number of assets acquired for Residential Premises for the main taxpayer (up to 3 numeric; 0 - 999)
norespremspouse	Numeric	N	Number of assets acquired for Residential Premises for the spouse (up to 3 numeric; 0 - 999)
commprem	Numeric	N	Cost of acquisition of Commercial Premises for the main taxpayer (up to 8 numeric; 0 – 99999999)
commpremspouse	Numeric	N	Cost of acquisition of Commercial Premises for the spouse (up to 8 numeric; 0 – 99999999)
nocommprem	Numeric	N	Number of assets acquired for Commercial Premises for the main taxpayer (up to 3 numeric; 0 - 999)
nocommpremspouse	Numeric	N	Number of assets acquired for Commercial Premises for the spouse (up to 3 numeric; 0 - 999)
aggland	Numeric	N	Cost of acquisition of Agricultural Land for the main taxpayer (up to 8 numeric; 0 – 99999999)
agglandspouse	Numeric	N	Cost of acquisition of Agricultural Land for the spouse (up to 8 numeric; 0 – 99999999)
noaggland	Numeric	N	Number of assets acquired for Agricultural Land for the main taxpayer (up to 3 numeric; 0 - 999)
noagglandspouse	Numeric	N	Number of assets acquired for Agricultural Land for the spouse (up to 3 numeric; 0 - 999)
devland	Numeric	N	Cost of acquisition of Development Land for the main taxpayer (up to 8 numeric; 0 – 99999999)

Name	Type	Required Y/N	Description/Validation
devlandspouse	Numeric	N	Cost of acquisition of Development Land for the spouse (up to 8 numeric; 0 – 99999999)
nodevland	Numeric	N	Number of assets acquired for Development Land for the main taxpayer (up to 3 numeric; 0 - 999)
nodevlandspouse	Numeric	N	Number of assets acquired for Development Land for the spouse (up to 3 numeric; 0 - 999)
business	Numeric	N	Cost of acquisition of Business Assets for the main taxpayer (up to 8 numeric; 0 – 99999999)
businessspouse	Numeric	N	Cost of acquisition of Business Assets for the spouse (up to 8 numeric; 0 – 99999999)
nobusiness	Numeric	N	Number of assets acquired for Business Assets for the main taxpayer (up to 3 numeric; 0 - 999)
nobusinessspouse	Numeric	N	Number of assets acquired for Business Assets for the spouse (up to 3 numeric; 0 - 999)
art	Numeric	N	Cost of acquisition of Antiques/works of art for the main taxpayer (up to 8 numeric; 0 – 99999999)
artspouse	Numeric	N	Cost of acquisition of Antiques/works of art for the spouse (up to 8 numeric; 0 – 99999999)
noart	Numeric	N	Number of assets acquired for Antiques/works of art for the main taxpayer (up to 3 numeric; 0 - 999)
noartspouse	Numeric	N	Number of assets acquired for Antiques/works of art for the spouse (up to 3 numeric; 0 - 999)
other	Numeric	N	Cost of other acquisitions by the main taxpayer (up to 8 numeric; 0 – 99999999)
otherspouse	Numeric	N	Cost of other acquisitions by the spouse (up to 8 numeric; 0 – 99999999)
numassother	Numeric	N	Number of other assets acquired by the main taxpayer (up to 3 numeric; 0 - 999)
numassotherspouse	Numeric	N	Number of other assets acquired by the spouse (up to 3 numeric; 0 - 999)

APPENDIX 1 CHANGES TO SCHEMA FOR TAX YEAR 2007

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements in bold	Attributes
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Element	SubElement/SubElement New elements in bold	Attributes
Personal	Indicators	permincapsself permincapspouse telephone
Personal	NonResidentDetails	eucitizenspouse claimmarriedtaxcredit
Personal	Details	additionalnotes
Personal	Marital	highearner
Trade	TradeInfo	incomeforself section657B utifabstract40 moretradnoself moretradnosspouse
Trade	Review	cessationoftrade
Trade	AccScrnLess250/AccScrnLess250Info	provisionbaddebtsneg closingbalanceneg assetsneg
Rental	Land	propertyesspouse noaceragespouse
Invest	SSIAClawback	amountself amountspouse
Invest	GrossDistributions	amountnotdeductedself amountnotdeductedspouse
Invest	RetentionTax	amountnotdedself amountnotdedspouse
Paye	Expenses	totalself totalspouse
Paye	BenefitInKind	otherbiktypespouse
Paye	ShareOptions	notdisposedself notdisposedspouse amtchargeincomeself amtchargeincomespouse amttaxdueself amttaxduespouse
Paye	Employment	nonpayepensionincomeself nonpayepensionincomespouse
Paye	Directorship	directorshipregistration directorshippercent directorshipspouse
OtherIrish	Fees	descriptionspouse
OtherIrish	Untaxed	totalself totalspouse
OtherIrish	NotShownElsewhere	descriptionspouse taxdedself taxdedspouse
OtherIrish	Other	typepay typepayspouse exemptnotdedself exemptnotdedspouse
UkForeign	ForeignAccountDetails/OffshoreFunds	relevanttaxable nonrelevanttaxable gainhitaxable
Exempt	OtherExempt	stallionlosses stallionlossesspouse woodlandslosses woodlandslossesspouse greyhoundlosses greyhoundlossesspouse
Allowances	HomeLoans	loandatespouse firsthomeloanspouse
Allowances	RentAllowance	rentpaidspouse rentpaid55 rentpaid55spouse
Allowance	HomeAllowance	lookback
Allowance	BlindAllowance	dogallowself dogallowspouse
Allowances	IncapacitatedChildAllow	incapchildallowamt
Allowances	YearOfMarriage	yomrelief
Allowances	PersonalTaxCredit	amount
Allowances	WidowedParentCredit	amount
Allowances	AgeTaxCredit	amount

Element	SubElement/SubElement New elements in bold	Attributes
Allowances		spousedead
Allowances	RetirementAnnuityRelief	racnonpenself racnonpenspouse racpaidcuryearself racpaidcuryearspouse onceoffpaymentsself onceoffpaymentspouse racpaidnextyrself racpaidnextyrspouse racpaidpriorself racpaidpriorspouse

Allowances	RetirementAnnuityRelief/RetirementReliefDtls/PRSAPaid	prsacondedemp prsaconmadeemp prsaconprsaprov
Allowances	RelativeAllowance	relativeallowspouse norelativespouse
Allowances	IncapacitatedPersonAllow	incappersonallowspouse
PropertyIncentives	Industrial	psychospownerself psychospownerspouse psychospinvestorself psychospinvestorspouse psyccentownerself psyccentownerspouse psyccentinvestorself psyccentinvestorspouse
CapitalGains	Reliefs	otherspecifyspouse
HighIncome	HighIncomeSummary	taxableincome2anotapplyself taxableincome2anotapplyspouse recalculatedincomeself recalculatedincomespouse
HighIncome	HighIncomeStatement	jointtaxableinc taxableincomeself taxableincomespouse aggspecifiedreliefself aggspecifiedreliefspouse ringfenceincomeself ringfenceincomespouse adjustedincomeself adjustedincomespouse thresholdamtnoringfenceself thresholdamtnoringfencespouse thresholdamtringfenceself thresholdamtringfencespouse maxreliefallowself maxreliefallowspouse tcomputationself tcomputationspouse scomputationself scomputationspouse ycomputationself ycomputationspouse recalc taxableincomeself recalc taxableincomespouse taxliabsect485self taxliabsect485spouse tradespecreliefself tradespecreliefspouse othertradespecreliefself othertradespecreliefspouse tradinglossfwdself tradinglossfwdspouse othertradinglossfwdself othertradinglossfwdspouse casevcapallself casevcapallspouse othercasevcapallself othercasevcapspouse casevlossself casevlossspouse stallionfeeusedself stallionfeeusedspouse greyhoundfeeusedself greyhoundfeeusedspouse woodlandfeeusedself woodlandfeeusedspouse expatentusedself expatentusedspouse exminingusedself exminingusedspouse exbookusedself exbookusedspouse explayusedself explayusedspouse exmusicalusedself exmusicalusedspouse expaintingusedself expaintingusedspouse

		exsculptureusedself exsculptureusedspouse exprofstallfeeusedself exprofstallfeeusedspouse exprofwoodlandusedself exprofwoodlandusedspouse exprofgreyhoundusedself exprofgreyhoundusedspouse exincpatentusedself exincpatentusedspouse relintpdaqcompself relintpdaqcompself relintpdaqcompextself relintpdaqcompextspouse relintpdaqpshipself relintpdaqpshipspouse wdahotelusedself wdahotelusedspouse wdanursinghomeusedself wdanursinghomeusedspouse wdaresidunitusedself wdaresidunitusedspouse wdaconvalhomeusedself wdaconvalhomeusedspouse wdahospitalusedself wdahospitalusedspouse wdasportinjclinusedself wdasportinjclinusedspouse wdamentalcareusedself wdamentalcareusedspouse wdaholidaycampusedself wdaholidaycampusedspouse wdaindbuildingusedself wdaindbuildingusedspouse bahotelusedself bahotelusedspouse banursinghomeusedself banursinghomeusedspouse baresidunitusedself baresidunitusedspouse baconvalhomeusedself baconvalhomeusedspouse bahospitalusedself bahospitalusedspouse basportinjclinusedself basportinjclinusedspouse bamentalcareusedself bamentalcareusedspouse baholidaycampusedself baholidaycampusedspouse taxingtradeusedself taxingtradeusedspouse repaymenttaxusedself repaymenttaxusedspouse cuthsecapallself cuthsecapallspouse cuthsedblrentself cuthsedblrentspouse templebaraccapallself templebaraccapallspouse templebarcapallself templebarcapallspouse templebardblrentself templebardblrentspouse urbrenewaccapallself urbrenewaccapallspouse urbrenewcapallusedself urbrenewcapallspouse entareacapallself entareacapallspouse carparkcapallself carparkcapallspouse urbrenewdblrentallself urbrenewdblrentallspouse qualresaccapallself qualresaccapallspouse qualrescapallself qualrescapallspouse qualresdblrentallself
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		othercasevlossself othercasevlossself
ChargesDeductions	MaintPayments	mainttaxnotdedself mainttaxnotdedspouse
ChargesDeductions	TaxRelief	paymentspouse
Form11	ChargeableAssets	sharesquoted sharesquotedspouse resprem respremspouse noresprem norespremspouse commprem commpremspouse nocommprem nocommpremspouse aggland agglandspouse noaggland noagglandspouse devland devlandspouse nodevland nodevlandspouse business businessspouse nobusiness nobusinessspouse art artspouse noart noartspouse other otherspouse numassother numassotherspouse

The elements/subelements or attributes have been removed

Element	SubElement/SubElement	Attributes
Form11	AllowancesInterim	Removed the element and all its attributes.
Personal	Marital	stanceschange
Personal	NonResidentDetails	section1032
Trade	TradeInfo	moretradno
Trade	AccountChoices/ AccountChoice	accounts accountssubmittedfrom accountssubmittedto
Trade	AccScrnLess250/ AccScrnLess250Info	accperiodbfrom accperiodbto
Trade	TradeCapital	expplantmachinery
Trade	Review	additionalincome additionalincometax
Rental	Land	expensesself expensespouse
Rental	RentalCapital	offsetself offsetspouse
Invest	RetentionTax	noaccountself noaccountspouse
Invest	SavingAccounts	dirtrefund
Paye	Employment	employersalarypayeself employersalarypayepouse employerforeignpayeself employerforeignpayespouse employerpublicofficeself employerpublicofficespouse employerpayepensionself employerpayepensionspouse employernonpayeincomeself employernonpayeincomespouse employerannuitypensionself employerannuitypensionspouse
Paye	Expenses	employernameself employernamespouse

Element	SubElement/SubElement	Attributes
Paye	SocialWelfare	descwelfareincomeself descwelfareincomespouse
OtherIrish	Other	maintself maintspouse mainttaxdeductself mainttaxdeductspouse exempttaxdeductself exempttaxdeductspouse settlementself settlementspouse settlementtaxdeductself settlementtaxdeductspouse othertaxdeductself othertaxdeductspouse
UkForeign	ForeignAccountDetails	foreignaccself foreignaccspouse lifepolicieself lifepoliciespouse offshoresect747dself offshoresect747dspouse otheroffshoreself otheroffshorespouse
UkForeign	ForeignAccountDetails /ForeignAccounts	address1 address2 address3 addressintermediary1 addressintermediary2 addressintermediary3
UkForeign	ForeignAccountDetails/LifePolicies	address1 address2 address3 addressintermediary1 addressintermediary2 addressintermediary3
UkForeign	ForeignAccountDetails/OffshoreFunds	address1 address2 address3 addressintermediary1 addressintermediary2 addressintermediary3
UkForeign	ForeignAccountDetails /OtherOffshoreFunds	addressfund1 addressfund2 addressfund3 addressintermediary1 addressintermediary2 addressintermediary3
ChargesDeductions	MaintPayments	mainttaxdeductedself mainttaxdeductedspouse maintfirstclaim
ChargesDeductions	Annuity	annuitypaytype annuityfirstclaim
ChargesDeductions	TaxRelief	insurer
Allowances	IncapacitatedPersonAllow	indicateincaprelative indicateincapself indicateincapspouse amtincapperson
Allowances	JobAssistance	jobsalaryself jobsalaryspouse jobyearself jobyearspouse jobnochild
Allowances	MedicalExpenses	otherresponsesdesc
Allowances	HomeAllowance	over65 permanentlyincap dependentchild
Allowances	MedInsurance	insurer
Allowances	RetirementAnnuityRelief\RetirementR eliefDtls\EUPension	totaleupensionallowable
Allowances	RetirementAnnuityRelief/RetirementR eliefDtls\PRSAPaid	totalprsaallowable provider
Allowances	RetirementAnnuityRelief	retmtprsaamtself retmtprsaamtspouse
Allowances	MedicalExpenses/MedicalExpensesDt	dependentname1

Element	SubElement/SubElement	Attributes
	Is/MedExpenses	dependentname2 dependentname3 dependentname4 dependentsurname1 dependentsurname2 dependentsurname3 dependentsurname4 dependentrelationship1 dependentrelationship2 dependentrelationship3 dependentrelationship4 nursinghome2 nursinghome3 nursinghome4 addressnursinghome1 addressnursinghome2 addressnursinghome3 addressnursinghome4 dependentppsn1 dependentppsn2 dependentppsn3 dependentppsn4 dependentdob1 dependentdob2 dependentdob3 dependentdob4
Allowances	MedicalExpenses/MedicalExpensesDt Is/Deductions	medicalrelief
Allowances	HealthInsurance	healthinsurer
Allowances	RentAllowance	lordaddress3
Allowances	TuitionFees	approvedtrainself approvedtrainspouse
Allowances	IncapacitatedChildAllow	incapchildallow
Allowances	LoanInterest	amtloanself amtloanspouse
CapitalGains	AcquisitionDetails	chargelowrtself chargelowrtspouse chargehighrtself chargehighrtspouse
CapitalGains	AssetDecription	sharesquoted sharesunquoted

The elements/subelements or attributes have been modified/renamed/moved

Element	SubElement/SubElement	Attributes
Multiple Elements		All attributes in the schema of type ros:alphaXX to use ros:stringXX type where XX is the number of characters the attribute is allowed to store
Form11		formversion – updated to 8 for this version of the form.
Personal	Details	ppsnself – updated from ros:registration to xsd:string
Personal	Marital	ppsnspouse – updated from ros:registration to xsd:string status - Removed enumeration type 6 as Separated is no longer an Marital Status option prevstatus - Removed enumeration type 6 as Separated is no longer an Marital Status option
Personal	Agent	agenttain – updated from ros:registration to xsd:string
Personal	Indicators	prsiexemptreasonself from type ros:alpha20 to ros:string40 prsiexemptreasonspouse from type ros:alpha20 to ros:string40 healthexemptreasonself from type ros:alpha20 to ros:string40 healthexemptreasonspouse from type ros:alpha20 to ros:string40
Personal	NonResidentDetails	incomeireland - changed type from required to optional incomeworld - changed type from required to optional
Trade	TradeInfo	tradedes profityear - updated from type of required to optional
Trade	AccScrnLess250/AccScrnLess250I nfo	staffcosts subcontractors motortravelssubst

		drawings bankdebit bankcredit - updated from type of required to optional
Trade	TradeCapital	addunused – updated from ros:Boolean to ros:positive8
Trade	AccountChoices/AccountChoice	accountyear – updated from xsd:integer to ros:positive4 partnershippsn – updated from ros:registration to xsd:string
OtherIrish	Other	covenanttaxdeductself covenanttaxdeductspouse -- updated from ros:Boolean to ros:positive8.
UkForeign	ForeignAccountDetails/ForeignAccounts	bankname - to ros:string170 nameintermediary - to ros:string170
UkForeign	/ForeignAccountDetails/LifePolicies	namecommencer - to ros:string170 nameintermediary - to ros:string170
UkForeign	ForeignAccountDetails/OffshoreFunds	fundname - to ros:string170 nameintermediary - to ros:string170
UkForeign	ForeignAccountDetails/OtherOffshoreFunds	fundname - to ros:string170 nameintermediary - to ros:string170
Allowances	RentAllowance	landlordpsn - updated from ros:registration to xsd:string
Allowances	HomeAllowance	claim – updated from ros:Boolean to ros:positive8
Allowances	BlindAllowance	blindallowself blindallowspouse – updated from ros:positive8 to ros:boolean
Allowances	TradeUnion	tradeunionsubself tradeunionssubspouse – updated from ros:positive8 to ros:Boolean
Allowances	NonResidentLandlord	tenantppsnself tenantppsnspouse – update from ros:registration to xsd:string
Allowances	RelativeAllowance	relativeallow - update from xsd:decimal to ros:positive4
Allowances	RetirementAnnuityRelief/RetirementReliefDtls/PRSAPaid	amtprsapaid – the Description of this field has changed
Allowances	RetirementAnnuityRelief/RetirementReliefDtls/MaximumRelief	percentmaxrelief – added enumerations 35 and 40