

**NOTES ON THE FORM 1 (FIRMS) DOCUMENT TYPE DEFINITION FOR THE TAX YEAR  
JANUARY 1<sup>ST</sup> 2020 – DECEMBER 31<sup>ST</sup> 2020**

|  |          |
|--|----------|
| <b>NOTES ON ELEMENTS</b>                         | <b>3</b> |
| FORM1FIRMS                                       | 3        |
| PARTNERSHIP                                      | 3        |
| Details  | 4        |
| PartnershipParticulars                           | 4        |
| IrishResidentPartner                             | 4        |
| NonResidentPartner                               | 5        |
| TRADE  | 5        |
| TradeItem  | 6        |
| TradeProfits                                     | 6        |
| TradeAccounts                                    | 6        |
| AccountSubmitted                                 | 7        |
| TradingIncome                                    | 7        |
| TradeAccountsItems                               | 8        |
| ExpensesAndDeductions                            | 8        |
| TradeCapitalAccountsAndBalanceSheetItems         | 9        |
| ExtractsAdjustedProfitComputation                | 10       |
| profitAssessable                                 | 11       |
| TradeCapitalAllowances                           | 11       |
| EXEMPT   | 12       |
| RENTAL   | 12       |
| OTHERIRISH                                       | 13       |
| OTHERINCOME                                      | 14       |
| CHARGESDEDUCTIONS                                | 14       |
| UNALLOCATED                                      | 14       |
| CHARGEABLEASSETS                                 | 15       |
| CAPITALGAINS                                     | 16       |
| CapitalGainsAccrued                              | 16       |
| DistributionParticulars                          | 17       |
| CGIrishResidentPartner                           | 17       |
| CGNonResidentPartner                             | 18       |
| FOREIGNINCOME                                    | 18       |
| ForeignIncomeSummaryDetails                      | 18       |
| ForeignAccountDetails                            | 18       |
| ForeignAccounts                                  | 19       |
| LifePolicies                                     | 19       |
| OffshoreFunds                                    | 20       |
| OtherOffshoreProducts                            | 20       |
| ERROR  | 22       |
| APPENDIX 1 – CHANGES TO SCHEMA FOR TAX YEAR 2020 | 22       |

| Version | Date       | Change  |
|---------|------------|---|
| 0.1     | 12/10/2017 | Amendments & Updates  |
| 0.2     | 17/10/2018 | Amendments & Updates  |
| 0.3     | 16/01/2020 | Amendments & Updates  |
| 0.4     | 20/11/2020 | <p>Extract from Accounts changes:</p> <p><b>Form1Firms/Trade/TradeItem/TradeAccounts/ExpensesAndDeductions</b><br/> <u>New Attributes:</u><br/>           @additionalCosts<br/>           @othersubcontractors<br/>           @rentpayable<br/>           @expensesothernegative</p> <p><b>Form1Firms/Trade/TradeItem/TradeAccounts/ExtractsAdjustedProfitComputation</b><br/> <u>New Attributes:</u></p> |

|            |            |  |
|------------|------------|--|
|            |            | <p>@norequiredajusttoprofit<br/> @deductionforincreasecarbontax<br/> @otheraddbacks<br/> @otherdeductions</p> <p><u>New Element:</u><br/> <b>Form1Firms/Trade/TradeItem/TradeAccounts/profitAssessable</b></p> <p><u>Added following attributes:</u><br/> @amtadjustnetprofit<br/> @amtadjustnetloss</p> |
| <b>0.5</b> | 29/01/2021 | <p>Amendments &amp; Updates:</p> <p>Change to the following Attributes:<br/> <b>Trade/TradeItem/TradeAccounts/TradeAccountsItems:</b><br/> @gross trading profits</p>  |

## NOTES ON ELEMENTS

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

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

This document should be used as an aid to form 1 firms v21 **schema-2020.xsd**. It details the data types and defaults for the fields on the form.

### Please Note:

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

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

### Form1Firms

The Form1Firm element has the following attributes:

| Name        | Type              | Required Y/N | Description/Validation  |
|-------------|-------------------|--------------|---|
| periodstart | Date              | Y            | The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY).<br><i>Must be equal to 01/01/2020</i>   |
| periodend   | Date              | Y            | The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY).<br><i>Must be must be equal to 31/12/2020</i>   |
| currency    | String – always E | Y            | The currency through which the return is being filed:<br>- E for Euro   |
| formversion | Numeric           | Y            | Must be equal to “20” for this version of the file format.<br>Will change with each new edition of the form.  |
| language    | String<br>E or G  | Y            | Language through which the return is being filed:<br>- E for English, or<br>- G for Irish   |
| product     | String            | N            | The name of the software/software company used to submit the form 1 firms should be entered here, e.g. “DUMMY LTD”. Note ‘ROS launcher/ROS on line’ is not an appropriate entry here. |

It consists of:

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

### Partnership

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

- Details
- PartnershipParticulars

## Details

The Details element has the following attributes.

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

## PartnershipParticulars

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

- Up to 100 IrishResidentPartners
- Up to 20 NonResidentPartners

### IrishResidentPartner

The IrishResidentPartners element has the following attributes:

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

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

### NonResidentPartner

The NonResidentPartner has the following attributes

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

### Trade

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

- TradeItem

## TradeItem

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

- TradeProfits
- TradeAccounts
- TradeCapitalAllowences

## TradeProfits

The TradeProfits element has the following attributes:

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

## TradeAccounts

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

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

## AccountSubmitted

The AccountSubmitted element has the following attributes:

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

## TradingIncome

The TradingIncome element has the following attributes:

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

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

#### TradeAccountsItems

The TradeAccountsItems element has the following attributes:

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

#### ExpensesAndDeductions

The ExpensesAndDeductions element has the following attributes:

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



| Name                  | Type    | Required Y/N | Description/Validation  |
|-----------------------|---------|--------------|---|
| provisionbaddebtsneg  | Numeric | N            | Provisions including Bad Debts Negative. (Up to 8 numeric; 0 – 99999999)<br><i>If there is an entry at provisionbaddebtspos there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i> |
| otherexpenses         | Numeric | N            | Total Other Expenses. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| additionalCosts       | Numeric | N            | Additional Staff Costs. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| othersubcontractors   | Numeric | N            | Sub- Contractors (Other). (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| rentpayable           | Numeric | N            | Rental Expenses. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>   |
| expensesothernegative | Numeric | N            | Other Expenses – negative/credit entries. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |

#### TradeCapitalAccountsAndBalanceSheetItems

The TradeCapitalAccountsAndBalanceSheetItems element has the following attributes:

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

| Name                     | Type    | Required Y/N | Description/Validation  |
|--------------------------|---------|--------------|---|
| bankloanoverdraft credit | Numeric | N            | Bank or Loans or Overdraft (Credit). (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i><br><i>If there is a value returned at accountfrom then this is required.</i>  |
| clientaccountdebit       | Numeric | N            | Client Account Balances for a debit value. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>   |
| clientaccountcredit      | Numeric | N            | Client Account Balances for a credit value. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| creditorsaccruals        | Numeric | N            | Creditors and Accruals. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| taxcreditors             | Numeric | N            | Tax creditors (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| netassetspos             | Numeric | N            | Net Assets Positive. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netassetsneg there cannot be a value returned here</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| netassetsneg             | Numeric | N            | Net Assets Negative. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netassetspos there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i> |
| cashcapitalintroduced    | Numeric | N            | Cash or Capital Introduced. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |

#### ExtractsAdjustedProfitComputation

The ExtractsAdjustedProfitComputation element has the following attributes:

| Name                 | Type    | Required Y/N | Description/Validation   |
|----------------------|---------|--------------|--|
| netprofitperaccounts | Numeric | N            | Net profit per accounts. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netlossperaccounts there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i><br><i>If there is a value returned at accountfrom then this is required.</i> |
| netlossperaccounts   | Numeric | N            | Net loss per accounts. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netprofitperaccounts there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i><br><i>If there is a value returned at accountfrom then this is required.</i> |
| motorexenses         | Numeric | N            | Motor expenses. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here..</i>  |
| donations            | Numeric | N            | Donations (political and charitable) or entertainment. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |

| Name                          | Type                  | Required Y/N | Description/Validation  |
|-------------------------------|-----------------------|--------------|---|
| lightheatphone                | Numeric               | N            | Light heat and phone. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i>  |
| netgainfixedassets            | Numeric               | N            | Other net gain on sale of fixed assets. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netlossfixedassets there cannot be a value returned here</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i> |
| netlossfixedassets            | Numeric               | N            | Other net loss on sale of fixed assets. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at netgainfixedassets there cannot be a value returned here</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i> |
| additionaldtls                | String                | N            | Additional Notes (Up to 500 Characters)   |
| stockrelief666                | Numeric               | N            | Stock relief claimed under S 666<br>(Up to 10 numeric; 0 – 9999999999)  |
| stockrelief667B               | Numeric               | N            | Stock relief claimed under S 667B<br>(Up to 10 numeric; 0 – 9999999999)   |
| stockrelief667C               | Numeric               | N            | Stock relief claimed under S 667C<br>(Up to 10 numeric; 0 – 9999999999)<br><i>If there is a value in this field then there must be a value of true in the 'regfarmpartnership' attribute of the 'AccountSubmitted' element</i>  |
| norequiredajustto profit      | Boolean true or false | N            | There are no adjustments required to the profit / loss per accounts.  |
| deductionforincreasecarbontax | Numeric               | N            | Deduction for increase in carbon tax under section 664A<br>(Up to 10 numeric; 0 – 9999999999)   |
| otheraddbacks                 | Numeric               | N            | Other Addbacks<br>(Up to 10 numeric; 0 – 9999999999)  |
| otherdeductions               | Numeric               | N            | Other Deductions<br>(Up to 10 numeric; 0 – 9999999999)  |

#### profitAssessable

The profitAssessable element has the following attributes:

| Name               | Type    | Required Y/N | Description/Validation  |
|--------------------|---------|--------------|---|
| amtadjustnetprofit | Numeric | N            | Calculated Adjusted Net Profit for Accounting Period .<br>(Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at amtadjustnetloss there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i><br><i>If there is a value returned at accountfrom then this is required.</i> |
| amtadjustnetloss   | Numeric | N            | Calculated of Adjusted Net Loss for Accounting Period. (Up to 8 numeric; 0 – 99999999)<br><i>If there is a value returned at amtadjustnetprofit there cannot be a value returned here.</i><br><i>If there is a value returned at accountreturn there cannot be a value returned here.</i><br><i>If there is a value returned at accountfrom then this is required.</i>  |

#### TradeCapitalAllowances

The TradeCapitalAllowances element has the following attributes:

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

**\*Accounts Fields:**

- turnover
- govtreceipts
- otherincome
- grosstradingprofits
- salarycosts
- subcontractorcosts
- motortravelsubsistence
- drawings
- cashbankdebit
- bankloanoverdraftcredit
- purchases
- consultancycosts
- repairsrenewals
- depreciationgoodwillwriteoff
- provisionsbaddebtspos
- provisionsbaddebtsneg
- otherexpenses
- cashcapitalintroduced
- closingcapitalbalancepos
- closingcapitalbalanceneg
- stockwipfinishedgoods
- debtorsandprepayments
- clientaccountcredit
- clientaccountdebit
- creditorsaccruals
- taxcreditors
- netassetspos
- netassetsneg
- netprofitperaccounts
- netlossperaccounts
- motorexenses
- donations
- lightheadphone
- netgainfixedassets
- netlossfixassets

## Exempt

The Exempt element has the following attributes:

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

## Rental

The Rental element has the following attributes:

| Name  | Type                  | Required Y/N | Description/Validation   |
|---|-----------------------|--------------|--|
| rescompliance                                       | Boolean true or false | N            | Indicator that all residential premises comply with Part 7 of the Residential Tenancies Act.   |
| numproperties                                       | Numeric               | N            | Number of properties rented. (Up to 4 numeric; 0 – 99999)<br><i>Where a value is returned here there must be a value returned at grossreceived</i>   |
| areahectares  | Numeric               | N            | Area in Hectares if applicable. (Up to 8 numeric; 0.00 – 999999.99)  |
| grossreceived                                       | Numeric               | N            | Gross Rents Receivable. (Up to 8 numeric; 0 – 99999999)<br><i>Where there is a value returned here there must be a value returned at numproperties</i>                                       |
| repairs   | Numeric               | N            | Repairs. (Up to 10 numeric; 0 – 99999999)  |
| interest  | Numeric               | N            | Interest. (Up to 10 numeric; 0 – 99999999)   |
| section23relief                                     | Numeric               | N            | Expenses for “Section 23” type relief if 2019 is your first year of claim. (Up to 8 numeric; 0 – 99999999)   |
| otherexpenses                                       | Numeric               | N            | Other Expenses. (Up to 8 numeric; 0 – 99999999)  |
| incomelessexpensesbeforecapitalallocances           | Numeric               | N            | Amount of income after expenses but before Capital Allowances and Losses. (Up to 10 numeric; -999999999 – 999999999)   |
| numpropertiescommercial                             | Numeric               | N            | Number of properties let. (Up to 4 numeric; 0 – 99999)<br><i>Where a value is returned here there must be a value returned at grossreceivedcommercial</i>                                    |
| areahectarescommercial                              | Numeric               | N            | Area in Hectares if applicable. (Up to 8 numeric; 0.00 – 999999.99)  |
| grossreceivedcommercial                             | Numeric               | N            | Gross Rents Receivable. (Up to 10 numeric; 0 – 99999999)<br><i>Where there is a value returned here there must be a value returned at numpropertiescommercial</i>                            |
| repairscommercial                                   | Numeric               | N            | Repairs. (Up to 10 numeric; 0 – 99999999)  |
| interestcommercial                                  | Numeric               | N            | Allowable Interest. (Up to 10 numeric; 0 – 99999999)   |
| otherexpensescommercial                             | Numeric               | N            | Other. (Up to 10 numeric; 0 – 99999999)  |
| incomelessexpensesbeforecapitalallocancescommercial | Numeric               | N            | Amount of <b>chargeable income</b> after expenses <b>but</b> before Capital Allowances (Up to 10 numeric; -999999999 – 999999999)  |
| incomelessexpensesall                               | Numeric               | N            | Amount of chargeable income from all sources, net of expenses but before capital allowances and losses. (Up to 10 numeric; 0 – 99999999)   |
| capitalallowances                                   | Numeric               | N            | Total Capital Allowances available for 2018 (Up to 10 numeric; 0 – 99999999)   |
| lossescurrentyear                                   | Numeric               | N            | Amount of losses in this year (Up to 8 numeric; 0 – 99999999)<br><i>Where this is a value returned here there must not be a value returned in incomelessexpensesbeforecapitalallocances.</i> |

## OtherIrish

The OtherIrish element has the following attributes:

| Name               | Type    | Required Y/N | Description/Validation                                 |
|--------------------|---------|--------------|--|
| nontaxableinterest | Numeric | N            | Non taxable interest. (Up to 8 numeric; 0 – 99999999)  |
| taxableinterest    | Numeric | N            | Taxable interest. (Up to 8 numeric; 0 – 99999999)      |
| otherincome        | Numeric | N            | Other Income. (Up to 8 numeric; 0 – 99999999)          |
| grossdistribution  | Numeric | N            | Gross distributions (Up to 10 numeric; 0 – 99999999)   |
| preexemptpatenti   | Numeric | N            | Gross amount of Irish Patent Royalty income previously |

| Name                               | Type    | Required Y/N | Description/Validation  |
|------------------------------------|---------|--------------|---|
| income                             |         |              | exempted under Sec. 234 (UP TO 8 NUMERIC; 0 – 99999999)                           |
| patentincome                       | Numeric | N            | Gross amount of other Irish Patent Royalty income (UP TO 8 NUMERIC; 0 – 99999999) |
| dividendswithouttaxondistributions | Numeric | N            | Dividends without tax on distributions (Up to 8 numeric; 0 – 99999999)            |

## OtherIncome

The OtherIncome element has the following attributes:

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

## ChargesDeductions

The ChargesDeductions element has the following attributes:

| Name                         | Type    | Required Y/N | Description/Validation  |
|------------------------------|---------|--------------|---|
| grossrentpayablenonresidents | Numeric | N            | Gross amount of Rents etc. payable to non Residents in 2019. (Up to 8 numeric; 0 – 99999999)  |
| clawback                     | Numeric | N            | Clawback of Employers Tax Relief at Source (TRS). If you are an employer enter gross amount of Medical Insurance Premiums paid, if any, on behalf of employees. (Up to 8 numeric; 0 – 99999999) |
| grossamtpaymentchargestaxed  | Numeric | N            | Gross amount of payment of Charges/Annuities, incl. Patent Royalties where tax was deducted (Up to 8 numeric; 0 – 99999999)   |
| typeofpayment                | String  | N            | Type of payment. (Up to 140 Characters)<br><i>If there is a value at grossamtpaymentchargestaxed then this is required</i>  |
| intnmortgageorloan           | Numeric | N            | Interest on mortgage or loan including bank overdraft interest. (Up to 8 numeric; 0 – 99999999)   |
| amtoddonationsapportbodies   | Numeric | N            | Amount of Donations paid to Approved Sports Bodies. (Up to 8 numeric; 0 – 99999999)   |

## Unallocated

The Unallocated element has the following attributes:

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

## ChargeableAssets

The ChargeableAssets element has the following attributes:

| Name           | Type    | Required Y/N | Description/Validation   |
|----------------|---------|--------------|--|
| shares         | Numeric | N            | Shares, quoted and unquoted (Up to 8 numeric; 0 – 9999999999).   |
| respremises    | Numeric | N            | Residential Premises Cost of acquisition. (Up to 8 numeric; 0 – 999999999).<br><i>If there is a value returned at respremnumass then this is a required field.</i> |
| respremnumass  | Numeric | N            | Residential Premises Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at respremises then this is a required field.</i>            |
| commprem       | Numeric | N            | Commercial Premises Cost of acquisition. (Up to 8 numeric; 0 – 999999999)<br><i>If there is a value returned at commpremnumass then this is required</i>           |
| commpremnumass | Numeric | N            | Commercial Premises Number of Assets. (Up to 4 numeric; 0 – 9999).<br><i>If there is a value returned at commprem then this is required.</i>                       |
| agglan         | Numeric | N            | Agricultural Land Cost of acquisition (Up to 8 numeric; 0 – 999999999).<br><i>If there is a value returned at agglanumass then this is required</i>                |
| agglanumass    | Numeric | N            | Agricultural Land Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at agglan then this is required</i>                             |
| devland        | Numeric | N            | Development Land Cost of acquisition. (Up to 8 numeric; 0 – 999999999)<br><i>If there is a value returned at devlandumass then this is required.</i>               |
| devlandumass   | Numeric | N            | Development Land Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at devland then this is required.</i>                            |
| busass         | Numeric | N            | Business Assets Cost of acquisition. (Up to 8 numeric; 0 – 999999999).<br><i>If there is a value returned at busassnumass then this is required.</i>               |
| busassnumass   | Numeric | N            | Business Assets Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at busass then this is required.</i>                              |
| antiques       | Numeric | N            | Antiques/Works of art Cost of acquisition. (Up to 8 numeric; 0 – 999999999)<br><i>If there is a value returned at antiquumass then this is required</i>            |
| antiquumass    | Numeric | N            | Antiques/Works of art Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at antiques then this is required.</i>                      |
| othershares    | Numeric | N            | Other Cost of acquisition. (Up to 8 numeric; 0 – 999999999)<br><i>If there is a value returned at otherumass then this is required.</i>                            |
| otherumass     | Numeric | N            | Other Number of Assets. (Up to 4 numeric; 0 – 9999)<br><i>If there is a value returned at othershares then this is required.</i>                                   |

## CapitalGains

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

- CapitalGainsAccrued
- DistributionParticulars

### CapitalGainsAccrued

The CapitalGainsAccrued element has the following attributes:

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



| Name                                     | Type                   | Required Y/N | Description/Validation   |
|--|------------------------|--------------|--|
| residentialnum                           | Numeric                | N            | Residential Premises No. of Disposals. (Up to 2 numeric; 0 – 99)<br><i>If there is a value returned at residentialconsid then this is required.</i>  |
| residentialdisposalconnectedmrkr         | Boolean, true or false | N            | Residential Premises Disposals between connected persons   |
| residentialconsid                        | Numeric                | N            | Residential Premises Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)<br><i>If there is a value at residentialnum then this is required</i>   |
| venturefundcapitalconnectedmrkr          | Boolean, true or false | N            | Venture Fund Capital Disposals between connected persons   |
| venturefundcapitalaggregateconsideration | Numeric                | N            | Venture Fund Capital Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)   |
| othernum                                 | Numeric                | N            | Other Assets No. of Disposals (Up to 2 numeric; 0 – 99)<br><i>If there is a value returned at otherconsid then this is required.</i>   |
| otherdisposalconnectedmrkr               | Boolean, true or false | N            | Other Assets Disposals between connected persons   |
| otherconsid                              | Numeric                | N            | Other Assets Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)<br><i>If there is a value return at othernum then this is required.</i>   |
| totalconsid                              | Numeric                | N            | Total Consideration on Disposals Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)<br><i>The value returned here should equal the sum of the following;</i> <ul style="list-style-type: none"> <li>▪ <i>sharesquotedaggconsid</i></li> <li>▪ <i>sharesunquotedaggconsid</i></li> <li>▪ <i>agriclandbuildingsconsid</i></li> <li>▪ <i>devlandconsid</i></li> <li>▪ <i>commercialconsid</i></li> <li>▪ <i>residentialconsid</i></li> <li>▪ <i>otherconsid</i></li> </ul> |
| incidentalcostsdisposals                 | Numeric                | N            | Incidental cost(s) of disposal(s) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)  |
| aggregatenetconsiderations               | Numeric                | N            | Aggregate net consideration (after incidental costs of disposals) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)  |
| costofacquisition                        | Numeric                | N            | Cost of acquisition (if assets acquired prior to 6/4/1974 or acquired otherwise not at arms length substitute market value for cost) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)   |
| notatarmslengthmrkr                      | Boolean, true or false | N            | Indicate if not at arms length   |
| amountofenhancementexpenditureclaimed    | Numeric                | N            | Amount of enhancement expenditure claimed (indexed where appropriate) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)  |
| amountofchargeablegain/s                 | Numeric                | N            | Amount of Chargeable Gain/s Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)  |
| gainrelieved                             | Numeric                | N            | Amount of gain relieved under S 604A (Up to 10 numeric; 0 – 9999999999)  |

## DistributionParticulars

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

- Up to 100 CGIrishResidentPartner
- Up to 20 CGNonResidentPartner

### CGIrishResidentPartner

The CGIrishResidentPartner element has the following attributes:

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

### CGNonResidentPartner

The CGNonResidentPartner element has the following attributes:

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

### ForeignIncome

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

- ForeignIncomeSummaryDetails
- ForeignAccountDetails

### ForeignIncomeSummaryDetails

The ForeignIncomeSummaryDetails element has the following attributes;

| Name              | Type    | Required Y/N | Description/Validation   |
|-------------------|---------|--------------|--|
| amntincomeoutside | Numeric | N            | Amount of income form outside the state.<br>(Up to 8 numeric; 0 – 999999999) |

### ForeignAccountDetails

The ForeignAccountsDetails element consists of the following elements

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

It has the following attributes;

| Name              | Type                     | Required Y/N | Description/Validation   |
|-------------------|--------------------------|--------------|--|
| foreignaccmrkr    | Boolean<br>true or false | N            | Indicator as to whether there is a Foreign Account associated with this return     |
| lifepolicymrkr    | Boolean<br>true or false | N            | Indicator as to whether there is a Foreign Life Policy associated with this return |
| offshorefundsmrkr | Boolean<br>true or false | N            | Indicator as to whether there is an Offshore Fund associated with this return      |

| Name              | Type                     | Required Y/N | Description/Validation   |
|-------------------|--------------------------|--------------|--|
| otheroffshoremrkr | Boolean<br>true or false | N            | Indicator as to whether there is an Other Offshore Account associated with this return |

### ForeignAccounts

The ForeignAccounts element has the following attributes;

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

### LifePolicies

The LifePolicies element has the following attributes;

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

| Name                 | Type   | Required Y/N | Description/Validation                                |
|----------------------|--------|--------------|---|
| ary1                 |        |              |   |
| addressintermediary2 | String | N            | Address line 2 of Intermediary. (Up to 40 Characters) |
| addressintermediary3 | String | N            | Address line 3 of Intermediary. (Up to 40 Characters) |

### OffshoreFunds

The OffshoreFunds element has the following attributes;

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

### OtherOffshoreProducts

The OthrOffshoreProducts element has the following attributes;

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

| Name                 | Type   | Required<br>Y/N | Description/ <i>Validation</i>                        |
|----------------------|--------|-----------------|---|
| ary2                 |        |                 |   |
| addressintermediary3 | String | N               | Address line 3 of Intermediary. (Up to 40 Characters) |

## Error

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

The Error element consists of the following attributes;

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

## APPENDIX 1 – Changes to Schema for Tax Year 2020

The following are new elements/sub elements/attributes

| Element                                   | SubElement/SubElement<br>New elements in bold | Attributes   |
|---|---|--|
| Form1Firms/Trade/TradeItem/TradeAccounts/ | ExpensesAndDeductions                         | @additionalCosts<br>@othersubcontractors<br>@rentpayable<br>@expensesothernegative               |
| Form1Firms/Trade/TradeItem/TradeAccounts/ | ExtractsAdjustedProfitComputation             | @norequiredajusttoprofit<br>@deductionforincreasecarbontax<br>@otheraddbacks<br>@otherdeductions |
| Form1Firms/Trade/TradeItem/TradeAccounts/ | <b>profitAssessable</b>                       | @amtadjustnetprofit<br>@amtadjustnetloss   |

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

| Element                         | SubElement/SubElement     | Attributes           |
|---------------------------------|---------------------------|----------------------|
| Trade/TradeItems/TradeAccounts/ | <b>TradeAccountsItems</b> | @grosstradingprofits |
|                                 |                           |                      |

The following elements/sub elements/attributes have been removed

| Element | SubElement/SubElement | Attributes |
|---------|-----------------------|------------|
|         |                       |            |