NOTES ON THE FORM 11 SCHEMA FOR THE TAX YEAR JANUARY 1ST 2012 – DECEMBER 31ST 2012

Version	Date	Change
DRAFT v0.1	01/08/2012	Document Created

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 v13 **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>
<OtherCodes>
<RequestShortNoa>
<Note>
```

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). *Must be equal to 01/01/2012*
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 31/12/2012*
currency	String – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to "13" 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. Also note that a Pre-populated Form 11 will contain "PRE-POPULATED FORM11" as the product value. This is also not an appropriate entry and will not be accepted during submission.

It consists of:

- One Personal element
- Up to three optional Trade elements
- Any of the following optional elements:
- Rental
- Invest
- Paye
- OtherIrish
- UkForeign
- Exempt
- CapitalAcquisitions
- 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). *Must be before the day of Upload and cannot precede 01/01/1900*
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 check characters**
additional notes	String	N	Additional Notes. *Up to and including 500 characters*
manintervention	Boolean	N	Indicator that a manual intervention is required. *Where this attribute is returned true the attribute notes (i.e. details above) must also be returned.*
dateofdeath	Date	N	If this return is being filed on behalf of a deceased individual, input the date of death here. (DD/MM/YYYY). *Must be between 01/01/2012 and 31/12/2012*

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 or 7 or 8 or 9 or 10	Y	Current Marital Status. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 7 for In a Civil Partnership - 8 for In a Civil Partnership but living apart - 9 for A former Civil Partner - 10 for A surviving Civil Partner *Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. **assessment**) must also be returned.*
newdate	Date	N	Date of change in marital circumstances within the tax year (DD/MM/YYYY). *Must be within the tax period that the return is being filed for. Must be after Date of Birth Self (ie. **dobself** above) The following attribute must be returned where this attribute is populated:* - *Previous Marital Status within the tax year (i.e. **prevstatus** below*
prevstatus	integer 0 or 1 or 2 or 3 or 4 or 5 or 7 or 8 or 9 or 10	N	Previous Marital Status within the tax year. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 7 for In a Civil Partnership - 8 for In a Civil Partnership but living apart - 9 for A former Civil Partner - 10 for A surviving Civil Partner
assessment	0 or 1 or 2 or 3	N	Assessment Type. - 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 of two check characters. *Cannot be same as PPSN for self (ie. **ppsnself** above)*
dobspouse	Date	N	Date of Birth of the spouse (DD/MM/YYYY).

Name	Type	Required Y/N	Description/*Validation*
			Must be before the day of Upload and cannot precede 01/01/1900
dateofdeath	Date	N	Date of death of the spouse (DD/MM/YYYY). *Must be before the day of Upload.* *Must be within 5 years of the beginning of the tax period*
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 Surname (up to and including 20 chars).
firstnamespouse	String	N	Spouses First Name (up to and including 20 chars).
highearner	boolean true or false	Y	Indicator for whether you are deemed to be assessed under Section 485E TCA 1997. This may apply where adjusted income is €125,000 and where specified reliefs are greater than €80,000. *If any of highIncomeSummary taxableincome2anotapplyself or recalculatedincomeself or taxableincome2anotapplyspouse or recalculatedincomespouse have values then yes needs to be selected here.* 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 true or false	N	Indicator that the main taxpayer is claiming an exemption from Health Contribution
exempthealthcontrspouse	Boolean true or false	N	Indicator that the spouse is claiming an exemption from Health Contribution
dirself	boolean	N	Indicator that the main taxpayer is a Proprietary

Name	Type	Required Y/N	Description/*Validation*
	true or false		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. *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.*
details	String	N	Details of uncertainty about the treatment of any item in the return *Up to and including 1000 characters*
prsiexemptreasonself	String	N	State reason why the self is exempt from PRSI. *Cannot be greater than 40 characters.*
prsiexemptreasonspouse	String	N	State reason why the spouse is exempt from PRSI. *Cannot be greater than 40 characters.*
healthexemptreasonself	String	N	State reason why the self is exempt from Health Contribution. *Cannot be greater than 40 characters.*
healthexemptreasonspouse	String	N	State reason why the spouse is exempt from Health Contribution. *Cannot be greater than 40 characters.*
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. *Note: This attribute is not used and will be removed from schema*
natureoftrade	String	N	Details of Nature of Primary Trade, Business or Activity. *Cannot be greater than 30 characters*
busaddress1	String	N	Primary Business Address line 1. *Cannot be greater than 35 characters*
busaddress2	String	N	Primary Business Address line 2. *Cannot be greater than 35 characters*
busaddress3	String	N	Primary Business Address line 3 *Cannot be greater than 35 characters*
busaddress4	String	N	Primary Business Address line 4. *Cannot be greater than 35 characters*
resaddress1	String	N	Main Residence line 1. *Cannot be greater than 35 characters*
resaddress2	String	N	Main Residence line 2.

Name	Type	Required Y/N	Description/*Validation*
			Cannot be greater than 35 characters
resaddress3	String	N	Main Residence line 3. *Cannot be greater than 35 characters*
resaddress4	String	N	Main Residence line 4 *Cannot be greater than 35 characters*
permincapself	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. Cannot be greater than 30 characters

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. *May not be longer than 30 characters*

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.
nonrestaxreg	String	N	Enter your Tax Identification Number, of that country
nonrestaxregspouse	String	N	Enter your Tax Identification Number, of that country
nonrescountry	Numeric	N	Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 2 for list of country codes.
nonrescountryspouse	Numeric	N	Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 2 for list of country codes.
nonresidentaddr	String	N	Enter your address in that country
nonresidentaddrspouse	String	N	Enter your address in that country
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).

Name	Type	Required Y/N	Description/*Validation*
			World Income cannot be less than entry at incomeireland.
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. *This must be set to true where either the non resident self or spouse tickboxes (@nonresident or @nonresidentspouse) are true and @assessment= 1 or @previousassessment = 1 and wereassessspouse boolean 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
- AdjProfitLess250
- AccScrnLess250

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.

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). *Where a value has been returned for the attribute* **profityear***, this attribute must be returned*
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). *Must be within the tax year that the return is being filed.*
rctacctperiodchange	boolean true or	N	Indicator that this trade is related to an RCT sub-contractor and have changed its accounting period in

Name	Type	Required Y/N	Description/*Validation*
	false		2012.
profityear	Numeric	N	Profit assessable for year of assessment 2012 (up to 8 numeric; 0 – 99999999). *Mandatory field*
balcharges	Numeric	N	Amount arising from capital allowances which were deductible in arriving at relevant income for USC (up to 8 numeric; 0 – 99999999).
balchargesnotrelusc	Numeric	N	Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric	N	Amount carried forward which are allowable as a deduction for USC; i.e. allowances under sections 284(1), 272(3), 658(2)(b), 659(2)(a) (up to 8 numeric; 0 – 99999999).
unusedcapnotded	Numeric	N	Amount carried forward which are not allowable as a deduction for USC; i.e. allowances under sections 284(1), 272(3), 658(2)(b), 659(2)(a) (up to 8 numeric; 0 – 99999999).
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999).
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric	N	Amount of unused capital allowances from a prior period (up to 8 numeric; 0 – 99999999).
adjustednetprofit	Numeric	N	Amount of adjusted net profit for accounting period (up to 8 numeric; 0 – 99999999). *adjustednetprofit cannot be returned with an entry in adjustednetloss and visa-versa*
adjustednetloss	Numeric	N	Amount of adjusted net loss for accounting period (up to 8 numeric; 0 – 99999999). *adjustednetloss cannot be returned with an entry in adjustednetprofit and visa-versa*
tradeno	Numeric	Y	This attribute will store the trade number. *This attribute can only store either 1-8; pertaining to the first, second , third ..etc. Details of primary trade must be returned with a tradeno="1".*
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.
moretradnoself	Numeric	N	Number of trades for which information is being included for the main taxpayer.(up to 2 numeric; 0 - 99). *This attribute can only be returned where tradeno=7 ot tradeno=8, either moretradnoself or moretradnospouse can be returned, not both.*
moretradnospouse	Numeric	N	Number of trades for which information is being included for the spouse. (up to 2 numeric; 0 - 99). *This attribute can only be returned where tradeno=7 or tradeno=8, either moretradnoself or moretradnospouse can be returned, not both.* *When populated, the incomeforspouse attribute should also be returned with a value of true for this trade.*
stallionfees	Numeric	N	Amount of the Trade income that refers to Stallion Fees. (up to 8 numeric; 0 – 99999999).
greyhoundfees	Numeric	N	Amount of the Trade income that refers to Greyhound Fees. (up to 8 numeric; 0 – 99999999).
rezoninggains	Numeric	N	Aoun for rezoning gains (up to 8 numeric; 0 – 99999999).

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)
farmnitrates	Numeric	N	Farm Nitrates (up to 8 numeric; 0 – 99999999).
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999).
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (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 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 31/12/2012 (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. *Where this attribute has a value of true, on upload the* **PropertyIncentive** *Element is a required element*

Losses

The Losses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
totalloss	Numeric	N	Total amount of loss for offset against other income. (up to 8 numeric; 0 – 99999999). *This value must be equal to the sum of addunused plus currentloss.*
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 2012 (up to 8 numeric; 0 – 99999999).
taxcredloss	Numeric	N	Amount of tax credit due in respect of residential development land losses in this trade period 2012 (up to 8 numeric; 0 – 99999999).
taxpayloss	Numeric	N	Amount of tax payable on profits or gains in respect of residential development land losses in this trade period 2012 (up to 8 numeric; 0 – 99999999).
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999).
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999).

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

Name	Type	Required Y/N	Description/*Validation*
			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 2006 (up to 8 numeric; 0 – 99999999).
profitsassessed	Numeric	N	Profits assessed in year of assessment 2006 (up to 8 numeric; 0 – 99999999).
cessationoftrade	Boolean	N	Indicator that a cessation of trade took place in 2012

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*
partnershipppsn	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 check characters.
nonactivepartner	Boolean	N	Non-active partner within the meaning of Section 409A TCA 1997
accountsfrom	Date	N	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). *Must be before the day of Upload.*
accountsto	Date	N	Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). *Must be before the day of Upload.* *Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e. accountsfrom above).*
accountsyear	Numeric	N	Income Tax Return with which the returns were submitted. *Must be a valid year between 2004 and 2010*
regfarmpartner	Boolean	N	Tick the box if you are a partner is a Registered Farm Partnership as defined by S 667C
wholeorpartsharefarm	Boolean	N	Tick the box if this trade relates in whole or in part to Share Farming
submitixblviaros	Boolean	N	Tick the box 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 Extract from Accounts section in the same way that the two questions re previously submitted accounts and partnership accounts.)*

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). *Either this attribute or at least one of the other following income attributes must be returned with a value:* *- 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). *Either this attribute or at least one of the other following income attributes must be returned with a value:* *- Sales or Receipts or Turnover (i.e. sales above)* *- Other Income (i.e. otherincome below)*

Name	Type	Required Y/N	Description/*Validation*
otherincome	Numeric	N	Other Income (up to 10 numeric; 0 – 9999999999). *Either this attribute or at least one of the other following income attributes must be returned with 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). *This is a mandatory attribute.*
subcontractors	Numeric	N	Sub-contractors (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
consproffees	Numeric	N	Consultancy, Professional fees (up to 10 numeric; 0 – 9999999999).
motortravelsubsist	Numeric	N	Motor, Travel and Subsistence (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
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). *Cannot have an entry at provisionbaddebts if there is an entry at provisionbaddebtsneg*
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). *This is a mandatory attribute.*
closingbalance	Numeric	N	Closing Capital Balance (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at closingbalance if there is an entry at closingbalanceneg*
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). *This is a mandatory attribute.*
bankcredit	Numeric	N	Bank or Loans or Overdraft (Credit) (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
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).

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

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). *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*
loss	Numeric	N	Net loss per accounts (up to 10 numeric; 0 – 9999999999). *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*

Adjustments

The Adjustments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
motorexpenseless250	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 – 999999999).
losssaleassets	Numeric	N	Other net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
stockrelief666	Numeric	N	Stock relief claimed under S 666 (up to 10 numeric; 0 – 9999999999).
stockrelief667B	Numeric	N	Stock relief claimed under S 667B (up to 10

			numeric; 0 – 9999999999).
stockrelief667C	Numeric	N	Stock relief claimed under S 667C(up to 10 numeric; 0 – 9999999999).

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. *The value of this attribute must be 'false' where a value is returned for Rent-a-Room Income (i.e.* **rentaroomincomeself** *)*
rentaroomspouse	boolean true or false	N	Indicator that the spouse does not wish to claim Rent-A-Room Relief. *The value of this attribute must be ''false' where a value is returned for Rent-a-Room Income (i.e.* **rentaroomincomespouse***)*
rentaroomincomeself	Numeric	N	Rent-a-Room Income for the main taxpayer (up to 5 numeric; 0 – €10000) *The sum of this attribute and the attribute* **rentaroomincomespouse** *must not exceed €10000.*
rentaroomincomespouse	Numeric	N	Rent-a-Room Income for the spouse (up to 5 numeric; 0 – €10000) *The sum of this attribute and the attribute* **rentaroomincomeself** *must not exceed €10000.*
rentself	Numeric	N	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999). *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:* - **lossself** - **repairsexpensesself** - **interestexpensesself** - **reliefexpensesself** - **otherexpensesself** - **farmretschemeself**

Name	Type	Required Y/N	Description/*Validation*
rentspouse	Numeric	N	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). *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:* - **lossspouse** - **repairsexpensesspouse** - **interestexpensesspouse** - **reliefexpensesspouse** - **otherexpensesspouse** - **farmretschemespouse**
netrentself	Numeric	N	Net rental income for the main tax payer (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. **rentself** above). *The value returned for this attribute must be equal to:* **rentself** minus (**repairsexpensesself + interestexpensesself + reliefexpensesself + otherexpensesself + farmretschemeself**)
netrentspouse	Numeric	N	Net rental income for the spouse (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. **rentspouse** above). *The value returned for this attribute must be equal to:* **rentspouse** minus (**repairsexpensesspouse + interestexpensesspouse + reliefexpensesspouse + otherexpensesspouse + farmretschemespouse)**
repairsexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairsexpensesspouse	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 2012 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 2012 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	Exempt income arising from Early Farm Retirement Scheme for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 20000*
farmretschemespouse	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 20000*
lossself	Numeric	N	Unused losses from a prior year for the main

Name	Type	Required Y/N	Description/*Validation*
			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).
lossspecreliefself	Numeric	N	Amount of loss arising from specified property relief within the meaning of S 531AAE. (up to 8 numeric; 0 – 99999999).
lossspecreliefspouse	Numeric	N	Amount of loss arising from specified property relief within the meaning of S 531AAE for the spouse (up to 8 numeric; 0 – 99999999).
properties	Numeric	N	Number of properties rented for main taxpayer (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* *- Gross Rents for the main taxpayer (i.e. **rentself** above)*
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.
propertiesspouse	Numeric	N	Number of properties rented spouse (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* *- Gross Rents for the spouse (i.e. **rentsspouse**)*
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. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element.*
claimpropertyspouse	boolean true or false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element*
capitalselfa	Numeric	N	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999)
specreliefcapselfA	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfA value for validation*
otherspecreliefcapselfA	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfA value for validation*
capitalspousea	Numeric	N	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 –

Name	Type	Required Y/N	Description/*Validation*
			99999999).
specreliefcapspouseA	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseA value for validation*
otherspecreliefcapspouseA	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseA value for validation*
capitalselfb	Numeric	N	Capital Allowances for the year 2012 for the main taxpayer (up to 8 numeric; 0 – 99999999).
specreliefcapselfB	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfB value for validation*
otherspecreliefcapselfB	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfB value for validation*
capitalspouseb	Numeric	N	Capital Allowances for the year 2012 for the (up to 8 numeric; 0 – 99999999)
specreliefcapspouseB	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseB value for validation*
otherspecreliefcapspouseB	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseB value for validation*
capallthisyearself	Numeric	N	Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* **netrentself** **(capitalselfA + capitalselfB)** *But* *Where **capitalselfA + capitalselfB** are both not populated, this attribute should also not be populated* *The above rule applies only where **netrentself** and at least one of **capitalselfA + capitalselfB** are populated*
capallthisyearspouse	Numeric	N	Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* **netrentspouse** **(capitalspouseA + capitalspouseB)** *But* *Where **capitalspouseA + capitalspouseB** are both not populated, this attribute should also not be populated* *The above rule applies only where **netrentspouse** and at least one of **capitalspouseA + capitalspouseB** are*

Name	Type	Required Y/N	Description/*Validation*
			populated
capallforwardself	Numeric	N	Capital Allowances carried forward for the main taxpayer (up to 8 numeric; 0 – 99999999) *Note: This attribute is not used and will be removed from schema*
capallforwardspouse	Numeric	N	Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999) *Note: This attribute is not used and will be removed from schema*
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) *This value must not exceed the lesser of:* • *31750* • **capitalselfb** *minus* **(netrentself – capitalselfa)*** **where (netrentself – capitalselfa) < 0 it is treated as 0.*
restrictionspecreliefcapself	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionself value for validation*
restrictionotherspecreliefcapself	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionself value for validation*
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) *Where this attribute is populated it must not exceed the lesser of:* • *31750* • **capitalspouseb** *minus* **(netrentspouse – capitalspousea)*** **where (netrentspouse – capitalspousea) < 0 it is treated as 0.*
restrictionspecreliefcapspouse	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionspouse value for validation*
restrictionotherspecreliefcapspouse	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionspouse value for validation*
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). *Where this attribute is populated it must not exceed:* **capitalselfb** *minus* **((netrentself – capitalselfa) – sectionrestrictionself)***

Name	Type	Required Y/N	Description/*Validation*
			*where **(netrentself – capitalselfa)** < 0 it is treated as 0*
norestrictionspecreliefcapself	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionself value for validation*
norestrictionotherspecreliefcapself	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionself value for validation*
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). *Where this attribute is populated it must not exceed:* **capitalspouseb** *minus* **((netrentspouse – capitalspousea) – sectionrestrictionspouse)*** *where **(netrentspouse – capitalspousea)** < 0 it is treated as 0*
norestrictionspecreliefcapspouse	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionspouse value for validation*
norestrictionotherspecreliefcapspouse	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionspouse value for validation*

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*
amount25self	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 25% for the main taxpayer (up to 8 numeric; 0 - 99999999).
amount25spouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 25% for the spouse (up to 8 numeric; 0 - 99999999).
amountself	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 28% for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountspouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 28% for the spouse (up to 8 numeric; 0 - 99999999).
amountnotdedself	Numeric	N	Gross Amount of Deposit Interest (where DIRT

Name	Type	Required Y/N	Description/*Validation*
			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 (where DIRT was deducted) at 25% for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts (where DIRT was deducted) at 25% 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 Tax wasnot 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).

Paye

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

- Employment
- Expenses
- ForeignEarningsDeduction
- BenefitInKind
- ShareOptions
- ElectionUnderSection128A
- PayeTax
- SocialWelfare
- Directorship
- ConvertibleSecurities
- LumpSumRelevantPension

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).
amtchargeabletaxself	Numeric	N	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
amtchargeabletaxspouse	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 empoyments for self (up to 8 numeric; 0 – 99999999).
foreignnotpayespouse	Numeric	N	Inome from foreign employments for spouse (up to 8 numeric; 0 – 99999999).
foreignnotpayeself	Numeric	N	Income from foreign empoyments for self (up to 8 numeric; 0 – 99999999).
foreignpayespouse	Numeric	N	Inome from foreign employments for spouse (up to 8 numeric; 0 – 99999999).
resnondom825bself	boolean true or false	N	If you (self) are resident and non-domiciled, and wish to apply to have tax computed in accordance with section 825B TCA 1997 include the amount on which you are liabile to tax in the foreignpayeself field. *Where this attribute has a value of true,* **foreignpayeself and reliefyearself** *are required attributes.*
resnondom825bspouse	boolean true or false	N	If you (spouse) are resident and non-domiciled, and wish to apply to have tax computed in accordance with section 825B TCA 1997 include the amount on which you are liabile to tax in the foreignpayespouse field. *Where this attribute has a value of true,* **foreignpayespouse and reliefyearspouse** *are required attributes*
publicofficeprsiself	Numeric	N	Gross amount of income from Public Sector employment where PRSI was paid under class B, C, or D Self (up to 8 numeric; 0 – 99999999).
publicofficeprsispouse	Numeric	N	Gross amount of income from Public Sector employment where PRSI was paid under class B, C, or D Spouse (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).
natureofpaymentself	String	N	Nature of Payment(s) for the main taxpayer. *Up to 20 Characters*

Name	Type	Required Y/N	Description/*Validation*
natureofpaymentspouse	String	N	Nature of Payment(s) for spouse. *Up to 20 Characters*
tsrclaimedself	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2012 for the main taxpayer (up to 8 numeric; 0 – 99999999).
tsrclaimedspouse	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2012 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).
dirsalaryself	Numeric	N	Directorship salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999). *If there is a value entered here then there must be a value set for the dirself attribute in the indicator element of the personal element.*
dirsalaryspouse	Numeric	N	Directorship salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999). *If there is a value entered here then there must be a value set for the dirspouse attribute in the indicator element of the personal element.*
empincforuscself	Numeric	N	Gross income for USC for the main taxpayer (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in uscdeductedself* *This value must be greater than or equal to the sum of: salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, payepensionself, annuitypensionself, distappretireself, distminretireself, distprsaretireself.*
distappretireself	Numeric	N	Distributions Approved Retirement for self (up to 8 numeric; 0 – 99999999).
distappretirespouse	Numeric	N	Distributions Approved Retirement for spouse (up to 8 numeric; 0 – 99999999).
distminretireself	Numeric	N	Distributions Approved Minimum Retirement for self (up to 8 numeric; 0 – 99999999).
distminretirespouse	Numeric	N	Distributions Approved Minimum Retirement for spouse (up to 8 numeric; 0 – 99999999).
distprsaretireself	Numeric	N	Distributions Approved PRSA for self (up to 8 numeric; 0 – 99999999).
distprsaretirespouse	Numeric	N	Distributions Approved PRSA for spouse (up to 8 numeric; 0 – 99999999).
empincforuscspouse	Numeric	N	Gross USC purposes for the spouse (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in uscdeductedspouse* *This value must be greater than or equal to the sum of: salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, payepensionspouse, annuitypensionspouse, distappretirespouse,*

Name	Type	Required Y/N	Description/*Validation*
			distminretirespouse, distprsaretirespouse.
uscdeductedself	Numeric	N	Amount of USC deducted; 01/01/2012 to 31/12/11 for the main taxpayer (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in empincforuscself*
uscdeductedspouse	Numeric	N	Amount of USC deducted; 01/01/2012 to 31/12/11 for the spouse (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in empincforuscspouse*
reliefyearself	Numeric	N	Enter the year in which you were first entitled to this relief (up to 4 numeric) *If a value is entered here the resnondom825bself needs to be ticked.* *The value entered here must be either 2009, 2010 or 2011*
reliefyearspouse	Numeric	N	Enter the year in which you were first entitled to this relief (up to 4 numeric) *If a value is entered here the resnondom825bspouse needs to be ticked.* *The value entered here must be either 2009, 2010 or 2011*
s825cincomeself	Numeric	N	If you are entitled to relief under S 825C please state : Gross income from the employment, less amounts contributed to pension and amounts not taxed in the State for the main taxpayer (up to 8 numeric; 0 – 99999999).
s825cincomespouse	Numeric	N	If you are entitled to relief under S 825C please state : Gross income from the employment, less amounts contributed to pension and amounts not taxed in the State for the spouse (up to 8 numeric; 0 – 99999999).
s825creliefself	Numeric	N	If you are entitled to relief under S 825C please state : Amount of income relieved for the main taxpayer (up to 8 numeric; 0 – 99999999
s825creliefspouse	Numeric	N	If you are entitled to relief under S 825C please state : Amount of income relieved for the spouse (up to 8 numeric; 0 – 99999999).
s825cindicatorself	boolean true or false	N	If you are entitled to relief under S 825C please state : If the relief referred to above has been granted through payroll by your employer tick the box for the main taxpayer
s825cindicatorspouse	boolean true or false	N	If you are entitled to relief under S 825C please state : If the relief referred to above has been granted through payroll by your employer tick the box for the spouse

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. *Up to 40 Characters*

Name	Type	Required Y/N	Description/*Validation*
natureofemploymentspouse	String	N	Nature of Employment(s) for which allowable deductions are being claimed for spouse. *Up to 40 Characters*
expensesself	Numeric	N	Expenses for the main taxpayer (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:* - **salarypayeself** - **nonpayeincomeself** - **publicofficeself** - **foreignpayeself** - **annuitypensionself**
expensesspouse	Numeric	N	Expenses for the spouse (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:* - **salarypayespouse** - **nonpayeincomespouse** - **publicofficespouse** - **foreignpayespouse** - **annuitypensionspouse**
allowancesself	Numeric	N	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancesspouse	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).
contributionsspouse	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)
totalempself	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for main taxpayer (up to 8 numeric; 0 - 99999999) *Note: Where a value is supplied here a value must also be supplied in the salarypayeself attribute in the Employment Element*
totalempspouse	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for spouse (up to 8 numeric; 0 - 99999999) *Note: Where a value is supplied here a value must also be supplied in the salarypayespouse attribute in the Employment Element*
totaldirself	Numeric	N	Total of Allowable Deductions incurred in directorhip Employment for main taxpayer (up to 8 numeric; 0 - 99999999) *Note: Where a value is supplied here a value must also be supplied in the dirsalaryself attribute in the Employment Element*

Name	Type	Required Y/N	Description/*Validation*
totaldirspouse	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for spouse (up to 8 numeric; 0 - 99999999) *Note: Where a value is supplied here a value must also be supplied in the dirsalaryspouse attribute in the Employment Element*
maxamreliefself	Numeric	N	Maximum amount of relief available (up to 8 numeric; 0 - 99999999) *Note: This field is populated from the calculation result of the Pension Relief section.*
maxamreliefspouse	Numeric	N	Maximum amount of relief available for spouse. (up to 8 numeric; 0 - 99999999) *Note: This field is populated from the calculation result of the Pension Relief section.*
contriballowableself	Numeric	N	Total Superannuation Contributions/AVS where not deducted by employer allowable *Note: This is the lower of :* - *maxamreliefself* - *contributionsself*
contriballowablespouse	Numeric	N	Total Superannuation Contributions/AVS where not deducted by employer allowable *Note: This is the lower of :* - *maxamreliefspouse* - *contributionsspouse*

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 **expensesspouse**, **allowancesspouse**, **contributionsspouse** in the Expenses Section.

Note2:

The sum of the values returned for the attributes *expensesself* , *allowancesself*, *contriballowableself* must be equal to the value returned for the attribute *totalself*.

The sum of the values returned for the attributes *expensesspouse* , *allowancesspouse*, *contriballowablespouse* must be equal to the value returned for the attribute *totalspouse*.

ForeignEarningsDeduction

The ForeignEarningsDeduction element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
brazildaysself	Numeric	N	Number of Qualifying Days spent in Brazil for self (up to 3 numberic; 0-365)
brazildaysspouse	Numeric	N	Number of Qualifying Days spent in Brazil for spouse (up to 3 numberic; 0-365)
russiadaysself	Numeric	N	Number of Qualifying Days spent in the Russia federation for self (up to 3 numberic; 0-365)
russiadaysspouse	Numeric	N	Number of Qualifying Days spent in the

Name	Type	Required Y/N	Description/*Validation*
			Russia federation for spouse (up to 3 numberic; 0-365)
indiadaysself	Numeric	N	Number of Qualifying Days spent in Republic of India for self (up to 3 numberic; 0-365)
indiadaysspouse	Numeric	N	Number of Qualifying Days spent in Republic of India for spouse (up to 3 numberic; 0-365)
chinadaysself	Numeric	N	Number of Qualifying Days spent in the People Republic of China for self (up to 3 numberic; 0-365)
chinadaysspouse	Numeric	N	Number of Qualifying Days spent in the People Republic of China for spouse (up to 3 numberic; 0-365)
safricadaysself	Numeric	N	Number of Qualifying Days spent in South Africa for self (up to 3 numberic; 0-365)
safricadaysspouse	Numeric	N	Number of Qualifying Days spent in South Africa for spouse (up to 3 numberic; 0-365)
fedclaimedself	Numeric	N	Amount of relief claimed for self (up to 8 numeric; 0 - 99999999)
fedclaimedspouse	Numeric	N	Amount of relief claimed for self (up to 8 numeric; 0 - 99999999)

BenefitInKind

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

The sum of the attributes retirementsavingsamtspouse 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).
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).
otherbiktypesspouse	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*

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 2012 (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 2012 (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 47% 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 47% of the amount entered at chargeablespouse.

PayeTax

The PayeTax element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
paidself	Numeric	N	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). *The sum of the values returned for the attributes must be greater than or equal to the value returned for this attributes **salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself** and **distprsaretireself**. 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.* *If the resnondom825bself attribute is not set to true the value of this attribute should be no greater than 42% of the sum of the following attributes: **salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself** and **distprsaretireself**.*
paidspouse	Numeric	N	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). *The sum of the values returned for the attribute **salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, farmretirementpensionspouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse** and **distprsaretirespouse** must be greater than or equal to*

Name	Type	Required Y/N	Description/*Validation*
			the value returned for this attribute *The sum of the values returned for the attributes* **repaidspouse** *and* **underpaidspouse** *must be less than or equal to the value returned for this attribute.* *If the resnondom825bspouse attribute is not set to true the value of this attribute should be no greater than 42% of the sum of the following attributes:* ***salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, farmretirementpensionspouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse*** *and* ***distprsaretirespouse****.*
repaidself	Numeric	N	PAYE repaid after 31/12/2010(for the tax year 2010) 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). *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).*
repaidspouse	Numeric	N	PAYE repaid after 31/12/2010 (for the tax year 2010) 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). *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).*
underpaidself	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2010) 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). *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).*
underpaidspouse	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2010) 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). *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).*

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).
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).

Name	Type	Required Y/N	Description/*Validation*
incomeinlieuself	Numeric	N	Income in lieu of Social Welfare Payments. (Up to 5 numeric; 0-99,999).
incomeinlieuspouse	Numeric	N	Income in lieu of Social Welfare Payments. (Up to 5 numeric; 0-99,999).

Directorship

The Directorship element can occur up to thirty times and 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). Format is 7 numeric (including leading zeros) followed by **one character**
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.

ConvertibleSecurities

The ConvertibleSecurities element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtchargedself	Numeric	N	The total amount chargeable - Self (Up to 8 numeric; 0 – 99999999)
amtchargedspouse	Numeric	N	The total amount chargeable - Spouse (Up to 8 numeric; 0 – 99999999)

ElectionUnderSection128A

The ElectionUnderSection128A element can occur up to five times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
aggnetgainsself	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The aggregate of the net gain arising on the disposal of shares in 2012. Do not include losses in the aggregate net gain (up to 8 numeric; 0 - 99999999).
aggnetgainsspouse	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The aggregate of the net gain arising on the disposal of shares in 2012. Do not include losses in the aggregate net gain (Spouse) (up to 8 numeric; 0 - 99999999).
sharetaxbalanceself	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options*

Name	Type	Required Y/N	Description/*Validation*
			and have now disposed of any shares, state: The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made (up to 8 numeric; 0 - 99999999).
sharetaxbalancespouse	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made (Spouse) (up to 8 numeric; 0 - 99999999).

LumpSumRelevantPension

The LumpSumRelevantPension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountpaidinclusiveself	Numeric	N	(a) Amount of lump sum(s) paid between 7/12/ 2005 and 31/12/2011, inclusive (0 - 99,999,999)
amountpaidinclusivespouse	Numeric	N	(a) Amount of lump sum(s) paid between 7/12/ 2005 and 31/12/2011, inclusive (0 - 99,999,999)
amountpaidself	Numeric	N	(b)(i) Amount of lump sum(s) paid in 2012 (0 - 99,999,999).
amountpaidspouse	Numeric	N	(b)(i) Amount of lump sum(s) paid in 2012 (0 - 99,999,999).
amountpaidqoppself	Numeric	N	(b)(ii) Amount of lump sum paid in 2012 which was paid under the rules of a qualifying overseas pension plan (QOPP) (Section 790AA (17) TCA 1997 (0 - 99,999,999)
amountpaidqoppspouse	Numeric	N	(b)(ii) Amount of lump sum paid in 2012 which was paid under the rules of a qualifying overseas pension plan (QOPP) (Section 790AA (17) TCA 1997 (0 - 99,999,999)
taxfreeamountself	Numeric	N	(c) Tax free amount, if any, for 2012 (0 - 200,000)
taxfreeamountspouse	Numeric	N	(c) Tax free amount, if any, for 2012 (0 - 200,000)
amountexcessself	Numeric	N	(d) Amount of excess lump sum(s) for 2012.
amountexcessspouse	Numeric	N	(d) Amount of excess lump sum(s) for 2012.
portioncaseivself	Numeric	N	(e) Portion of amount at (d) chargeable under Case IV at the standard rate [Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 – 375,000)
portioncaseivspouse	Numeric	N	(e) Portion of amount at (d) chargeable under Case IV at the standard rate [Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 – 375,000)
portionscheduleeself	Numeric	N	(f) Portion of amount at (d) chargeable under Schedule E. [Note: this income should also be included with employment income subject to PAYE and Income liable to USC (0 - 99,999,999)
portionscheduleespouse	Numeric	N	(f) Portion of amount at (d) chargeable under Schedule E. [Note: this income should also be included with employment income subject to PAYE and Income liable to USC (0 - 99,999,999)

Name	Type	Required Y/N	Description/*Validation*
amountdcaseivstandardself	Numeric	N	(g)(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 - 99,999,999)
amountdcaseivstandardspouse	Numeric	N	(g)(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 - 99,999,999)
amountdcaseivratesself		N	(g)(ii)_Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with Section 790AA (3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii) TCA 1997 (0 - 99,999,999)
amountdcaseivratesspouse	Numeric	N	(g)(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with Section 790AA (3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii) TCA 1997 (0 - 99,999,999)

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). *Where this attribute is returned a value must also be returned in either of the following attributes:* *- 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). *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).*
amountspouse	Numeric	N	Amount of Fees, Commissions etc for the spouse (up to 8 numeric; 0 - 99999999). *Where this attribute is returned a value must also be returned in the attribute Description of Income for spouse (i.e.* **descriptionspouse***).*
descriptionspouse	String	N	Description of Income for spouse (up to 20 characters). *Where this attribute is returned a value must also be returned in either of the following attributes:* *- Amount of Fees, Commissions etc for spouse(i.e.* **amountspouse** *below).*

Untaxed

The sum of the attributes **govself**, **billsself**, **dividendsself** and **otherself** should not exceed 99999999.

The sum of the attributes **govspouse**, **billsspouse**, **dividendsspouse** 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).
billsself	Numeric	N	Untaxed Income from Exchequer Bills for the main taxpayer (up to 8 numeric; 0 - 99999999).
billsspouse	Numeric	N	Untaxed Income from Exchequer Bills for the spouse (up to 8 numeric; 0 - 99999999).
dividendsself	Numeric	N	Untaxed Income from Credit Union Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
dividendsspouse	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).

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 sourcesfor 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).
exemptnotdedself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer where tax was not deducted (up to 8 numeric; 0 - 99999999).
exemptnotdedspouse	Numeric	N	Income from Non-Exempt Patents for the

Name	Type	Required Y/N	Description/*Validation*
			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	*Note: This attribute is not used and will be removed from schema*
annuityspouse	Numeric	N	*Note: This attribute is not used and will be removed from schema*
annuitytaxdeductedself	boolean,true or false	N	*Note: This attribute is not used and will be removed from schema*
annuitytaxdeductedspouse	boolean,true or false	N	*Note: This attribute is not used and will be removed from schema*

InvestmentUndertakings

The InvestmentUndertakings element can occur up to ten times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
gaindisposallowerself	Numeric	N	Gain on deemed disposal taxable at 28% Self (up to 8 numeric; 0 - 99999999).
gaindisposallowerspouse	Numeric	N	Gain on deemed disposal taxable at 28% Spouse (up to 8 numeric; 0 - 99999999).
gaindisposalhigherself	Numeric	N	Gain (personal portfolio) on deemed disposal taxable at 48% Self (up to 8 numeric; 0 - 99999999).
gaindisposalhigherspouse	Numeric	N	Gain (personal portfolio) on deemed disposal taxable at 48% Spouse (up to 8 numeric; 0 - 99999999).
nameaddressself	String	N	Name and address of Investment Undertaking Self (Up to and including 170 characters) *Where an amount is input into either of the following an entry must be returned at this attribute:* *gaindisposallowerself,* *gaindisposalhigherself*
nameaddressspouse	String	N	Name and address of Investment Undertaking Spouse (Up to and including 170 characters) *Where an amount is input into either of the following an entry must be returned at this attribute:* *gaindisposallowerspouse,* *gaindisposalhigherspouse*

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). *If there is an entry here, there must be an entry at **descriptionself***
amountspouse	Numeric	N	Gross amount of income not shown elsewhere for spouse (up to 8 numeric; 0 - 99999999).

			If there is an entry here, there must be an entry at **descriptionspouse**
descriptionself	String	N	Description of income source(s) for amount declared in amountself. *Up to 20 characters.* *If there is an entry here, there must be an entry at* **amountself**
descriptionspouse	String	N	Description of income source(s) for amount declared in amountspouse. *Up to 20 characters.* *If there is an entry here, there must be an entry at* **amountspouse**
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). *If there is an entry here, there must be an entry at* **amountself**
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). *If there is an entry here, there must be an entry at* **amountspouse**

OtherCodes

This element is for internal use only.

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
- AdditionalDTR

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*
statepensionself	Numeric	N	Amount of State Welfare pensions Self(up to 8 numeric; 0 - 99999999).
statepensionspouse	Numeric	N	Amount of State Welfare pensions Spouse (up to 8 numeric; 0 - 99999999).
otherpensionself	Numeric	N	Amount of all other pensions Self (up to 8 numeric; 0 - 99999999).
otherpensionspouse	Numeric	N	Amount of all other pensions 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 for the period 8/4/2012 – 31/12/2012 (up to 8 numeric; 0 - 99999999).
eudirtamtspouse	Numeric	N	Gross amount of EU Deposit Interest for the spouse for the period 8/4/2012 – 31/12/2012 (up to 8 numeric; 0 - 99999999).
eudirtwhtaxself	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for the main taxpayer for the period 8/4/2012 – 31/12/2012 (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 for the period 8/4/2012 – 31/12/2012 (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 for the period 8/4/2012 – 31/12/2012 (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). *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).*
eudirttaxspouse	Numeric	N	Foreign tax deducted on EU Deposit Interest other than **eudirtwhtaxspouse** above for the spouse for the period 8/4/2012 – 31/12/2012 (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). *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).*
euotherinterestamtself	Numeric	N	EU 'other' Intesest amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinterestamtspouse	Numeric	N	EU 'other' Intesest 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

Name	Type	Required Y/N	Description/*Validation*
			the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
euotherinterestwhtax spouse	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).
euotherinteresttaxsel f	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) .
euotherinteresttaxsp ouse	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).
noneudirtearlyamtsel f	Numeric	N	Non-EU Deposit Intesest amount for the main taxpayer for the period 1st Jan to 7th Feb (up to 8 numeric; 0 - 99999999).
noneudirtearlyamtsp ouse	Numeric	N	Non-EU Deposit Intesest amount for the spouse for the period 1st Jan to 7th Feb (up to 8 numeric; 0 - 99999999).
noneuearlyforeigntax self	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the main taxpayer for the period 1st Jan to 7th Feb (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).
noneuearlyforeigntax spouse	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the spouse for the period 1st Jan to 7th Feb (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).
noneudirtlateamtself	Numeric	N	Non-EU Deposit Intesest amount for the main taxpayer for the period on or after 8th Feb (up to 8 numeric; 0 - 99999999).
noneudirtlateamtspo use	Numeric	N	Non-EU Deposit Intesest amount for the spouse for the period on or after 8th Feb (up to 8 numeric; 0 - 99999999).
noneulateforeigntaxs elf	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the main taxpayer for the period on or after 8th Feb (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).
noneulateforeigntaxs pouse	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the spouse for the period on or after 8th Feb (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

Name	Type	Required Y/N	Description/*Validation*
			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). *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).*
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). *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).*
transborderself	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:* - *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).*
transborderspouse	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:* - *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*
subusdividendsself	Numeric	N	Gross amount of US Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
subusdividendsspouse	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*
subcandivsamtself	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 99999999).
subcandivsamtspouse	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the spouse(up to 8

Name	Type	Required Y/N	Description/*Validation*
			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).
rentsexpensesself	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *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*
rentsexpensesspouse	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the*

Name	Type	Required Y/N	Description/*Validation*
			*attribute Gross amount of Foreign Rents for the spouse (i.e. **rentgrossspouse** above*
rentsinterestself	Numeric	N	Interest on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *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*
rentsinterestspouse	Numeric	N	Interest on this income for the spouse (up to 8 numeric; 0 - 99999999). *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*
netprofitrentself	Numeric	N	Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossself** *minus (* **rentsexpensesself** *plus* **rentsinterestself** *)*
netprofitrentspouse	Numeric	N	Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossspouse** *minus (* **rentsexpensesspouse** *plus* **rentsinterestspouse** *)*
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) *Value at here must be equal to or less than the value of (**netprofitrentself**) – ((**rentallowancesself**) + (**rentslossesself**)).*
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) *Value at here must be equal to or less than the value of (**netprofitrentspouse**) – ((**rentallowancesspouse**) + (**rentslossesspouse**)).*
rentallowancesself	Numeric	N	Rent allowance main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. **rentgrossself**) above*
rentallowancesspouse	Numeric	N	Rent allowance for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the spouse (i.e. **rentgrossspouse**) above*

Name	Type	Required Y/N	Description/Validation
rentslossesself	Numeric	N	Rent losses main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **rentgrossself**) *above*
rentslossesspouse	Numeric	N	Rent losses for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **rentgrossspouse**) *above*
noforpropsletself	Numeric	N	Number of Foreign Properties Let by the main taxpayer (up to 5 numeric; 0 – 99999).
noforpropsletspouse	Numeric	N	Number of Foreign Properties Let by the main taxpayer (up to 5 numeric; 0 – 99999).
rentsthisyearslossesself	Numeric	N	This years rent losses main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there cannot be an entry in netprofitrentself*
rentsthisyearslossesspouse	Numeric	N	This years rent losses for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there cannot be an entry in netprofitrentspouse*
rentslossescarriedforwardself	Numeric	N	Rent losses carried forward to the next year by the main taxpayer (up to 8 numeric; 0 - 99999999). *Where there is an entry in rentsthisyearslossesself, the entry here must equal sum of rentslossesself and rentsthisyearslossesself.*
rentslossescarriedforwardspouse	Numeric	N	Rent losses carried forward to the next year by the spouse (up to 8 numeric; 0 - 99999999). *Where there is an entry in rentsthisyearslossesspouse, the entry here must equal sum of rentslossesspouse and rentsthisyearslossesspouse.*

IntRoyaltiesAnnuities

The IntRoyaltiesAnnuities element has the following attributes:

Name	Type	Required Y/N	Description/Validation
intgrossnotaxdedself	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 (up to 8 numeric; 0 - 99999999).
intgrossnotaxdedspouse	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 for spouse (up to 8 numeric; 0 - 99999999).
intgrossothernotaxdedself	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends, etc. on which no foreign tax deducted main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossothernotaxdedspouse	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends, etc. on which no foreign tax deducted for spouse (up to 8 numeric; 0 - 99999999).
intgrosstaxdedself	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 on which foreign tax was deducted main taxpayer(up to 8

Name	Type	Required Y/N	Description/*Validation*
			numeric; 0 - 99999999).
intgrosstaxdedspouse	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 on which foreign tax was deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedself	Numeric	N	Amount of foreign tax deducted 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).
intaxdedspouse	Numeric	N	Amount of foreign tax deducted 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).
intgrossothertaxdedself	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends etc. on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossothertaxdedspouse	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends etc. on which foreign tax deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedotherself	Numeric	N	Amount of foreign tax deducted 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).
intaxdedotherspouse	Numeric	N	Amount of foreign tax deducted 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)..

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 can occur up to forty times and 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). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **dateacct** - **amountdeposited**
dateacct	Date	N	Date the account was opened (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **bankname** - **amountdeposited**
amountdeposited	Numeric	N	Amount deposited on opening the account (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **bankname** - **dateacct**
nameintermediary	String	N	Name and address of Intermediary through whom the account was opened (up to and including 170 characters).
fbanum	Numeric	Y	This attribute will store the foreign bank account number. This attribute can only store either 0-9. One 0-9 sequence will store the bank account number for the primary tax payer. Another 0-9 sequence will store the bank account number for the spouse. The numbers pertain to the first, second , third bank account for either the self or spouse..etc. The xml will have to be ordered by this number.

LifePolicies

The LifePolicies element can occur up to forty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator whether this set of Life Policy Details relate to the spouse.
namecommencer	String	N	Name and address of person who commenced the life policy (up to and including 170 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **policyterms** - **premiumspay** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
policyterms	String	N	Terms of the policy (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **premiumspay** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable**

Name	Type	Required Y/N	Description/*Validation*
			- **gaintaxable**
premiumspay	Numeric	N	Annual premiums payable (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** *in addition a value must be returned for at least one of the following attributes* - **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 25% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999).
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 28% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999).
nonrelevanttaxablegainrt	Numeric	N	Non-Relevant payment taxable at 48% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999).
gaintaxablegainrt	Numeric	N	Gain taxable at 48% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 99999999).
gaintaxable	Numeric	N	Gain taxable @ 28% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999).
flnum	Numeric	Y	This attribute will store the Foreign Life Policies number. This attribute can only store either 0-9. One 0-9 sequence will store the Foreign Life Policies number for the primary tax payer. Another 0-9 sequence will store the Foreign Life Policies number for the spouse. The numbers pertain to the first, second , third bank account for either the self or spouse..etc. The xml will have to be ordered by this number.

OffshoreFunds

The OffshoreFunds element can occur up to forty times and 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). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **datefund** - **amountacquired** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**

Name	Type	Required Y/N	Description/*Validation*
datefund	Date, optional		Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **amountacquired** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund** *in addition a value must be returned for at least one of the following attributes* - **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 25% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999).
relevanthitaxable	Numeric	N	Relevant payment (personal portfolio) taxable @48% (Section 747D(a)(i)(i)) (up to 8 numeric; 0 - 99999999).
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 28% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999).
nonrelevanthitaxable	Numeric	N	Non-Relevant payment (personal portfolio) taxable @48% (Section 747D(a)(i)(i)) (up to 8 numeric; 0 - 99999999).
gaintaxable	Numeric	N	Gain taxable @ 28% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999).
gainhitaxable	Numeric	N	Gain taxable @48% (Section 747E(a)(i)(i)) (up to 8 numeric; 0 - 99999999).
ofanum	Numeric	Y	This attribute will store the Offshore Fund number. This attribute can only store either 0-9. One 0-9 sequence will store the Offshore Fund number for the primary tax payer. Another 0-9 sequence will store the Offshore Fund number for the spouse. The numbers pertain to the first, second , third Offshore Fund for either the self or spouse..etc. The xml will have to be ordered by this number.

OtherOffshoreFunds

The OtherOffshoreFunds element can occur up to twenty times and 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). *If a value is returned for this attribute a value must also be returned for each of the following attributes*

Name	Type	Required Y/N	Description/*Validation*
			- **datefund** - **amountacquired**
datefund	Date	N	Date the material interest was acquired (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **amountacquired**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund**
nameintermediary	String	N	Name of Intermediary through whom the material interest was acquired (up to and including 170 characters).
oonum	Numeric	Y	This attribute will store the Other Offshore Product number. This attribute can only store either 0-9. One 0-9 sequence will store the Other Offshore Product number for the primary tax payer. Another 0-9 sequence will store the Other Offshore Product number for the spouse. The numbers pertain to the first, second , third Other Offshore Product for either the self or spouse..etc. The xml will have to be ordered by this number.

AdditionalDTR

The AdditionalDTR element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
additionaldtrself	Numeric	N	Amount of Additional Double Taxation Relief claimed by the main taxpayer (up to 8 numeric; 0 – 99999999.99). *Where this attribute is returned a value must also be returned in the following attribute:* - Details of income sources on which Double Taxation Relief due self*(i.e. **detailsourcedtrself** below).*
additionaldtrspouse	Numeric	N	Amount of Additional Double Taxation Relief claimed by the spouse(up to 8 numeric; 0 – 99999999.99). *Where this attribute is returned a value must also be returned in the following attribute:* Details of income sources on which Double Taxation Relief due spouse*(i.e. **detailsourcedtrspouse** below).*
detailsourcedtrself	String	N	Details of income sources on which

			Double Taxation Relief due Self(up to 40 characters). *Where this attribute is returned a value must also be returned in the following attribute:* Amount of Additional Double Taxation Relief self*(i.e. **additionaldtrself** above).*
detailsourcedtrspouse	String	N	Details of income sources on which Double Taxation Relief due Spouse(up to 40 characters). *Where this attribute is returned a value must also be returned in the following attribute:* Amount of Additional Double Taxation Relief spouse*(i.e. **additionaldtrspouse** above).*

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 disregarded by virtue of Artists Exemption for the taxpayer (up to 8 numeric; 0 – 99999999).
artincomespouse	Numeric	N	Profit disregarded by virtue of 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*
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).
woodlandslosses	Numeric	N	Loss from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandslossesspouse	Numeric	N	Loss from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
woodlandsdistributions	Numeric	N	Distributions out of exempt profit or gains from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandsdistributionsspouse	Numeric	N	Distributions out of exempt profit or gains from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
otherExemptIncome	Numeric	N	Other Exempt Income – Self

Name	Type	Required Y/N	Description/*Validation*
Self			(up to 8 numeric; 0 – 99999999).
otherExemptIncome Spouse	Numeric	N	Other Exempt Income – Spouse (up to 8 numeric; 0 – 99999999).
otherexemptIncome DetailSelf	String	N	Details of other exempt income – Self (up to and including 40 characters)
otherexemptIncome DetailSpouse	String	N	Details of other exempt income – Self (up to and including 40 characters)
exemptincome	Numeric	N	Income not chargeable to tax but which is part of total income (up to 8 numeric; 0 – 99999999).

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).

CapitalAcquisitions

The CapitalAcquisitions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
giftinheritanceself	boolean	N	Indicator if a gift or an inheritance was received in 2012
giftinheritancespouse	boolean	N	Indicator if a gift or an inheritance was received in 2012 for the spouse

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).

Name	Type	Required Y/N	Description/Validation
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
deedincapself	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).

RentsPayable

The RentsPayable element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentpayself	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

Name	Type	Required Y/N	Description/*Validation*
payment	Numeric	N	Clawback of Employers' Tax Relief at Source (TRS). If you are an employer and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit), 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 and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit), 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	pouse true or false	N	Indicator to claim Retirement Relief for Certain Sportspersons the main taxpayer.
IsSportpersonspouse	pouse 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 2012 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 Buldings and Gardens Allowance for the main taxpayer (Up to 8 numeric; 0 – 99999999). *Must be present if passiveinvestmentself is true.*
Significantbuildingspouse	Numeric	N	Significant Buldings and Gardens Allowance for spouse (Up to 8 numeric; 0 – 99999999). *Must be present if passiveinvestmentspouse is true.*
passiveinvestmentself	pouse true or false	N	Place tick in the box to confirm qualifying expenditure was incurred under a passive investment scheme for the main taxpayer. (Tickbox ; true or false)
passiveinvestmentspouse	pouse true or false	N	Place tick in the box to confirm qualifying expenditure was incurred under a passive investment scheme for the spouse. (Tickbox ; true or false)

Allowances

The Allowances element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spousedeath	pouse 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
- SeaAllowance
- 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	Amout of medical Insurance being claimed for self (up to 8 numeric; 0 – 99999999). *(Must contain a value if amtmedagetaxself or amtmedcontribself are populated)*
amtmedinsurancespouse	Numeric	N	Amout of medical Insurance being claimed for spouse (up to 8 numeric; 0 – 99999999). *(Must contain a value if amtmedagetaxspouse or amtmedcontribspouse are populated)*
amtmedagetaxself	Numeric	N	Amout of age-related tax credit in respect of premium for self (up to 8 numeric; 0 – 99999999).
amtmedagetaxspouse	Numeric	N	Amout of age-related tax credit in respect of premium for spouse (up to 8 numeric; 0 – 99999999).
amtmedcontribself	Numeric	N	Amount of any contribution made by self. (up to 8 numeric; 0 – 99999999).
amtmedcontribspouse	Numeric	N	Amount of any contribution made by spouse. (up to 8 numeric; 0 – 99999999).

OneParent

The OneParent element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claim	pouse 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	pouse , true or false	N	Indicator to claim PAYE Allowance for the main taxpayer.
Payespouse	pouse 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*
notsecuredhomeloanself	pouse true or false	N	Place tick in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) for the main taxpayer. (Tickbox ; true or false)
notsecuredhomeloanspouse	pouse true or false	N	Place tick in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) for the spouse. (Tickbox ; true or false)
receivedtrsforotherloanself	Numeric	N	If you received TRS in respect of another loan in 2012, state the amount of TRS relief granted for the main taxpayer *(up to 8 numeric; 0 – 99999999)*.
receivedtrsforotherloanspouse	Numeric	N	If you received TRS in respect of another loan in 2012, state the amount of TRS relief granted for the spouse *(up to 8 numeric; 0 – 99999999)*.
firsthomeloan	pouse true or false	N	Indicate if this is your first ever home loan for the main taxpayer. (Tickbox ; true or false)
firsthomeloanspouse	pouse true or false	N	Indicate if this is your first ever home loan for the spouse. (Tickbox ; true or false)
homeloanintpaidself	Numeric	N	Amount of interest paid in 2012 for the main taxpayer. (up to 8 numeric; 0 – 99999999).
homeloanintpaidspouse	Numeric	N	Amount of interest paid in the period 1/5/2012 to 31/12/2012 for the spouse. (up to 8 numeric; 0 – 99999999).
loandateself	Date	Y	Date loan taken out for the main taxpayer (DD/MM/YYYY). *Must be present if notsecuredhomeloanself or receivedtrsforotherloanself or firsthomeloan or homeloanintpaidself is true.*

Name	Type	Required Y/N	Description/_Validation_
loandatespouse	Date	Y	Date loan taken out for the spouse (DD/MM/YYYY). _Must be present if notsecuredhomeloanspouse or receivedtrsforotherloanspouse or firsthomeloanspouse or homeloanintpaidspouse is true._
interestpaidresidenceself	Boolean	N	Tick if the interest at (e) above paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your: First qualifying residence, or Subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004. (Tickbox ; true or false)
interestpaidresidencespouse	Boolean	N	Tick if the interest at (e) above paid on a loan taken out by your spouse between 1/1/2004 and 31/12/2008 to purchase your: First qualifying residence, or Subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004. (Tickbox ; true or false)

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 Maximum of 40 characters
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 _Maximum of 40 characters_
retmtamtself	Numeric	N	Total RAC/PRSA/QOPP allowable in year 2012 by the main tax payer (up to 8 numeric; 0 – 99999999). _Note: This field will contain the lower of the following fields:_ - _retmtamtclaimedself_ - _retmtmaxamtreliefself_
retmtamtspouse	Numeric	N	Total RAC/PRSA/QOPP allowable in year 2012 by the spouse (up to 8 numeric; 0 – 99999999). _Note: This field will contain the lower of the following fields:_ - _retmtamtclaimedspouse_ - _retmtmaxamtreliefspouse_
Eupensionamtself	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2012 by the main tax payer (up to 8 numeric; 0 – 99999999).
racpaidcuryearself	Numeric	N	Amount of RACs paid in current year

			(for which relief has not been granted in prev year) (up to 8 numeric; 0 – 99999999)
racpaidcuryearspouse	Numeric	N	Amount of RACs paid in current year (for which relief has not been granted in prev year) (up to 8 numeric; 0 – 99999999)
onceoffpaymentself	boolean	N	Once off payment Value: true or false
onceoffpaymentspouse	boolean	N	Once off payment Value: true or false
racpaidnextyrself	Numeric	N	Amount paid in future years for which relief has not already been granted and for which relief is being claimed. (up to 8 numeric; 0 – 99999999)
racpaidnextyrspouse	Numeric	N	Amount paid in future years for which relief has not already been granted and for which relief is being claimed. (up to 8 numeric; 0 – 99999999)
racpaidpriorself	Numeric	N	Amount paid in a prior year, for which relief has not been obtained. (up to 8 numeric; 0 – 99999999)
racpaidpriorspouse	Numeric	N	Amount paid in a prior year, for which relief has not been obtained. (up to 8 numeric; 0 – 99999999)
retmtmaxamtreliefself	Numeric	N	Maximum amount of relief available. (up to 8 numeric; 0 – 99999999) Note: Populated from the result of the Pension Relief mini-calc panel.
retmtmaxamtreliefspouse	Numeric	N	Maximum amount of relief available for spouse. (up to 8 numeric; 0 – 99999999) Note: Populated from the result of the Pension Relief mini-calc panel.
retmtamtclaimedself	Numeric	N	Total amount of Retirement Annuity Contribution/PRSA/QOPP relief claimed in current year. (up to 8 numeric; 0 – 99999999) *Note: Field auto-populated: This is the sum of the following fields:* - ***racpaidcuryearself*** - ***racpaidnextyrself*** - ***racpaidpriorself*** - ***prsaconmadeemp*** - ***prsaconprsaprov*** - ***amtprsapaidnext*** - ***amtprsapaidprior*** - ***amteupensionpaid*** - ***amteupensionpaidnext*** - ***amteupensioncarryforward***
retmtamtclaimedspouse	Numeric	N	Total amount of Retirement Annuity Contribution/PRSA/QOPP relief claimed in current year. (up to 8 numeric; 0 – 99999999) *Note: Field auto-populated: This is the sum of the following fields:* - ***racpaidcuryearself*** - ***racpaidnextyrself*** - ***racpaidpriorself*** - ***prsaconmadeemp*** - ***prsaconprsaprov*** - ***amtprsapaidnext*** - ***amtprsapaidprior*** - ***amteupensionpaid*** - ***amteupensionpaidnext*** - ***amteupensioncarryforward***

The RetirementAnnuityRelief element then consists of up to two optional RetiremnetReliefDtls 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	pouse 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
- MaxReliefOccupationalIncome
- 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). *The value returned at this attribute must be equal to the sum of the following attributes:* - **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). *The value returned at this attribute must be equal to the following:* - **relevantearning** *minus* *the sum of the following attributes:* - **capitalallowances** - **tradecharges** - **deedcovenants** - **maintenancepay** - **otherdeductions** - **losses** *unless* **netearnings** *exceeds 254000 in which case it is set to 25400*
capitalallowances	Numeric	N	Capital Allowances and Losses brought forward for the main taxpayer/spouse

.

MaximumRelief

The MaximumRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
percentmaxrelief	Numeric	N	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.- 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% For percentage of Earnings for specified individuals – Sportpersons Schedule 23A are – Age % of Earnings Under 55 years of age 30% 55 – 59 years of age 35% 60 years and over 40% *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***) Likewise for spouse, this field is populated via the spouse Date of Birth (***dobspouse***)*
specified	pouse , true or false	N	Indicator that the main taxpayer/spouse is a specified individual
maxrelief	Numeric	N	Maximum Relief due for year ended 31 December

| | | | 2012 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). *The value returned for this attribute must be equal to:* **netearnings** X **percentmaxrelief** |
| | | | $$\frac{\text{netearnings} \times \text{percentmaxrelief}}{100}$$ |

MaxReliefOccupationalIncome

The MaxReliefOccupationalIncome element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossemploymentincome	Numeric	N	Gross employment income (regrossed salary figure to account for pension/AVC deduction under net pay arrangement) (Include BIK if related to this Income and deduct PAYE Expenses) (up to 8 numeric; 0 – 99999999).
agepercent	Numeric	N	Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum relief currently allowable is based on age and percentage of net relevant earnings.- 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% Unknown age 15%
maxreliefdue	Numeric	N	Maximum relief due is age % limit of lower of re-grossed salary and the earnings limit (up to 8 numeric; 0 – 99999999).
pensioncontributions	Numeric	N	Pension contributions including contribution to QOPPs which are relieved under sections 774 and 776 via the net pay arrangement (no further relief due on this amount) *The value returned for this attribute must be the lesser of the following options:* *a) Grossemploymentincome * agepercent* *Or* *b) 115000 * agepercent* (up to 8 numeric; 0 – 99999999).
maxadditionalreliefdue	Numeric	N	Maximum additional relief due *The value returned for this attribute must be equal to (*maxreliefdue – pensioncontributions).
balanceofearnings	Numeric	N	Balance of earnings limit of 115,000 available to calculate relief in repect of self-employed income/non pensionable salary. *The value returned for this attributed is autopopulated: (115,000 – grossemploymentincome)*

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 1/1/2012 to 31/12/2012 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Amtprsapaidnext	Numeric	N	PRSA amount paid between 1st January 2012 and 31st October 2012 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
Amtprsapaidprior	Numeric	N	PRSA amount paid in a prior year for 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 2012 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
amteupensionpaidnext	Numeric	N	EU Pension Contributions paid between 1st January 2012 and 31st October 2012 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).

NursingExpenses

The NursingExpenses element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
amtnursingexpenses	Numeric	N	Net Amount of Approved Nursing Home expenses on which tax relief is claimed Expenses (up to 8 numeric; 0 – 99999999).

NursingExpensesDtls

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

- NursingHomeExpenses
- Deductions

NursingHomeExpenses

The NursingHomeExpenses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
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 170 chars)

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).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 – 99999999).

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).
otherespensesdesc	String	N	Description of other qualifying expenses (up to 40 characters)

The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

MedicalExpensesDtls

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

- MedExpenses
- Deductions

MedExpenses

The MedExpenses element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
totalexpenses	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).
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 consists of the following optional elements:

- BESCert.
- EIICert
- FilmCert

BESCert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	String	N	Enter all relevant RICT3/RICT5 certificate numbers or the appropriate date of issue for the main taxpayer. (upto and including eight alpha-numeric characters)
spouse	String	N	Enter all relevant RICT3/RICT5 certificate numbers or the appropriate date of issue for the spouse. (upto and including eight alpha-numeric characters)

EIICert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	String	N	Enter relevant EII3 certificate number, or, if appropriate, the Designated Fund's reference number
spouse	String	N	Enter relevant EII3 certificate number, or, if appropriate, the Designated Fund's reference number for the spouse.

FilmCert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	Numeric	N	Enter all relevant Film3 certificates numbers by the main taxpayer. (up to 6 numeric; 0-999999)
spouse	Numeric	N	Enter all relevant Film3 certificates numbers by the spouse. (up to 6 numeric; 0-999999)

The BESFilmRelief element consists of 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 2012

Name	Type	Required Y/N	Description/*Validation*
			for the main taxpayer (up to 8 numeric; 0 – 99999999).
Seedcapitalspouse	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2012 for spouse (up to 8 numeric; 0 – 99999999).
eiiamtself	Numeric	N	Employment and Investment Incentive - Amount subscribed for eligible shares in 2012
eiiamtspouse	Numeric	N	Employment and Investment Incentive - Amount subscribed for eligible shares in 2012 for spouse

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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*
rentconfirmationself	Boolean	N	I confirm that I was paying rent under a tenancy on the 7 December 2010
rentconfirmationspouse	Boolean	N	I confirm that I was paying rent under a tenancy on the 7 December 2010 – Spouse
rentpaid	Numeric	N	Amount of Rent paid if under 55 years for main taxpayer (up to 8 numeric; 0 – 99999999). *An entry can only be populated at rentpaid or rentpaids55*
rentpaidspouse	Numeric	N	Amount of Rent paid if under 55 years for the spouse (up to 8 numeric; 0 – 99999999). *An entry can only be populated at rentpaidspouse or rentpaid55spouse*
rentpaids55	Numeric	N	Amount of Rent paid if 55 years or over for main taxpayer (up to 8 numeric; 0 – 99999999). *An entry can only be populated at rentpaid or rentpaids55*
rentpaid55spouse	Numeric	N	Amount of Rent paid if 55 years or over for the spouse (up to 8 numeric; 0 – 99999999). *An entry can only be populated at rentpaidspouse or rentpaid55spouse*
rentaddress1	String	N	Line 1 of Address of Rented Property (up to and including 25 characters). *There must be an entry here if there is an entry at any of the following:* **rentpaid, rentpaidspouse, rentpaid55, or rentpaid55spouse.**
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). *There must be an entry here if there is an entry at any of the following:* **rentpaid, rentpaidspouse, rentpaid55, or**

				rentpaid55spouse.
Lordaddress 1	String	N	Line 1 of Address of Landlord (up to and including 25 characters).	
Lordaddress 2	String	N	Line 2 of Address of Landlord (up to and including 25 characters).	
Landlordpps n	String	N	The PPSN number of the landlord (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two check characters.	

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). *If attribute **lookback** is true this field must be populated*
lookback	pouse , 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	pouse , true or false	N	Indicator that Blind Person's Tac Credit is due for the main taxpayer
blindallowspouse	pouse , true or false	N	Indicator that Blind Person's Tac Credit is due for the spouse
dogallowself	pouse , true or false	N	Indicator that the main taxpayer has a Guide Dog *Note: If this value is true, blindallowself must also be true*
dogallowspouse	pouse , true or false	N	Indicator that the main taxpayer has a Guide Dog *Note: If this value is true, blindallowself must also be true*

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).

SeaAllowance

The SeaAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
seanodaysself	Numeric	N	Number of days absent from state for the main taxpayer (3 numeric; 0 – 365).

Name	Type	Required Y/N	Description/*Validation*
			Where this attribute is returned the following attributes must also be returned: • *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). *Where this attribute is returned the following attributes must also be returned:* • *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). *Where this attribute is returned the following attributes must also be returned:* • *Number of days absent from the state for the main taxpayer (i.e.* **seanodaysself** *above).* • *Amount of Seafarers Claim for this Employment for the main taxpayer (i.e.* **seaclaimself** *below).* *Where this attribute is returned the following attributes must not be returned:* • *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)).*
Seasalaryspouse	Numeric	N	Amount of Salary for this Employment for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* *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).* *Where this attribute is returned the following attributes must not be returned:* • *Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e.* **transborderspouse** *in the* **Employment** *element (sub element of the* **Uk** *element)).*

Name	Type	Required Y/N	Description/*Validation*
Seaclaimself	Numeric	N	Amount of Seafarers Claim for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* • *Number of days absent from the state for the main taxpayer (i.e.* **seanodaysself** *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)).* *Where this attribute is returned the following attributes must not be returned:* • *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)).* *Where this attribute is returned, it's value cannot exceed the value of the attribute* ***seasalaryself***
seaclaimspouse	Numeric, optional		Amount of Seafarers Claim for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* • *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)).* *Where this attribute is returned the following attributes must not be returned:* • *Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e.* **transborderspouse** *in the* **Employment** *element (sub element of the* **Uk** *element)).* *Where this attribute is returned, it's value cannot exceed the value of the attribute* ***seasalaryspouse***

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).
approvedcharities	Numeric	N	Donations to Approved Charities made by the main taxpayer (up to 8 numeric; 0 – 99999999).
approvedcharitiesspouse	Numeric	N	Donations to Approved Charities 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:

TuitionFeesDtl

Name	Type	Required Y/N	Description/Validation
nameofstudent	String	N	Enter name of student. 9Up to 40 characters long)
amountpercourse	Numeric	N	Amount paid for course. (0 – 999,999)
parttimecourse	Tick box	N	Tick box , True, false
trainingcourse	Tick box	N	Tick box , True, false

OccupierRelief

The OccupierRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
indicatepropincentive self	pouse true/false	N	Main taxpayer indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the* **PropertyIncentive** *Element is a required element.*
Indicatepropincentive spouse	pouse true/false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the* **PropertyIncentive** *Element is a required element.*
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). |

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). *The value returned by this attribute must not exceed that returned by the attribute* **nochildren** *in the* **Marital Element (subelement of the** **Personal** *element*
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).

LoanInterestPartnership

The LoanInterestPartnership element has the following attributes:

intpaidself	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in partnerships 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 partnerships 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 2012 (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	pouse 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*
tenantppsnself	String	N	State PPS number of tenent for the main taxpayer.
Tenantppsnspouse	String	N	State PPS number of tenent spouse.
Amttaxwithheld self	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). *The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresident) for the main taxpayer must be true when an amount is returned at this attribute*
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). *The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresidentspouse) for the spouse must be true when an amount is returned at this attribute*

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*

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 – 999999999).
Resurbanrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
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 – 999999999).
Reslivingovershopinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
Residentialotherpropertyincentiveself	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.
Residentialotherpropertyincentivespouse			Amount of relief due associated with **residentialotherpropertyincentiveself** for the main taxpayer (up to 10 numeric; 0 – 999999999).
Residentialotherpropertyinvestorself			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.
Residentialotherpropertyinvestorspouse			Amount of relief due associated with **residentialotherpropertyincentivespouse** for the spouse (up to 10 numeric; 0 – 999999999).

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 – 999999999).
Indurbanrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the

Name	Type	Req Y/N	Description/*Validation*
			spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indurbanrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indtownrenewalownerself	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indtownrenewalownerspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indtownrenewalinvestorself	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indtownrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indseasideownerself	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indseasideownerspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indseasideinvestorself	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indseasideinvestorspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indruralrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indruralrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999)
indmultistoreycarownerspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999)
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 – 999999999)
indmultistoreycarinvestorspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999)
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 – 999999999).
Indlivingovershopownerspouse	Numeric	N	Amount of relief being claimed under Living over

Name	Type	Req Y/N	Description/*Validation*
			the Shop for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indlivingovershopinvestorspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indenterpriseareaownerself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indenterpriseareaownerspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indenterpriseareainvestorself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indenterpriseareainvestorspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indparkrideownerself	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indparkrideownerspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indparkrideinvestorself	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indparkrideinvestorspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indhotelownerself	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhotelownerspouse	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indhotelinvestorself	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhotelinvestorspouse	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indholidaycottageownerself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidaycottageownerspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indholidaycottageinvestorself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidaycottageinvestorspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indholidayhostelownerself	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidayhostelownerspouse	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indholidayhostelinvestorself	Numeric	N	Amount of relief being claimed under Guest

Name	Type	Req Y/N	Description/*Validation*
			Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidayhostelinvestorspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indguesthomeownerself	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indguesthomeownerspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indguesthomeinvestorself	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indguesthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indnursinghomeownerself	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indnursinghomeownerspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indnursinghomeinvestorself	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indnursinghomeinvestorspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indhousingelderlyownerspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indhousingelderlyinvestorspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeownerself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeownerspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeinvestorself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indprivatehospitalownerself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indprivatehospitalownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indprivatehospitalinvestorself	Numeric	N	Amount of relief being claimed under Qualifying

Name	Type	Req Y/N	Description/*Validation*
			Private Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indprivatehospitalinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indsportsinjuryclinicownerself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indsportsinjuryclinicownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Indsportsinjuryclinicinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
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 – 999999999).
Industrialotherpropertyinvestorspouse	Numeric	N	Amount of relief due associated with **industrialotherpropertyincentivespouse** for spouse (up to 10 numeric; 0 – 999999999).
Psychospownerself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psychospownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Psychiatric Care Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Psychospinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Investor/Lessor for

Name	Type	Req Y/N	Description/*Validation*
			the main taxpayer (up to 10 numeric; 0 – 999999999).
Psychospinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Psyccentownerself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psyccentownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
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 – 999999999).
Psyccentinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indbscaravaninvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indbscaravaninvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indbscaravanownerself	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indbscaravanownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for the spouse (up to 10 numeric; 0 – 999999999).
Indspecialpallcuownerself	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indspecialpallcuownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the spouse (up to 10 numeric; 0 – 999999999).
Indspecialpallcuinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indspecialpallcuinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrOwnerSelf	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Owner Scheme for the main taxpayer (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrOwnerSpouse	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Owner Scheme for the spouse (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrInvestorSelf	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Investment Scheme for the main taxpayer (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrInvestorSpouse	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Investment Scheme for the spouse (up to 10

Name	Type	Req Y/N	Description/*Validation*
			numeric; 0 – 999999999).

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, disposalconnectpartiesspouse, orgacqspouse, mktacqspouse
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, lossspouse

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) *Where a value is returned for this attribute, values must be returned for **agriaggconsid** and **agriculturalacreage***
agriaggconsid	Numeric	N	Aggregate Consideration – Agricultural Land / Buildings (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for **agricultural** and **agriculturalacreage***
agriculturalacreage	Numeric	N	Aggregate Hectares – Agricultural Land / Buildings (up to 8 numeric 0 – 999999.99) *Where a value is returned for this attribute, values must be returned for **agricultural** and **agriaggconsid***
developmentland	Numeric	N	No of disposals – Development Land (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for **devaggconsid** and **developmentlandacreage***
devaggconsid	Numeric	N	Aggregate Consideration – Development Land (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for **developmentland** and **developmentlandacreage***
developmentlandacreage	Numeric	N	Aggregate Hectares – Development Land (up to 8 numeric 0 – 999999.99)

Name	Type	Required Y/N	Description/*Validation*
			Where a value is returned for this attribute, values must be returned for **developmentland** *and* **devaggconsid**
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) *Where a value is returned for this attribute, a value must be returned for* **commercialaggconsid**
commercialaggconsid	Numeric	N	Aggregate Consideration – Commercial Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **commercial**
residential	Numeric	N	No of disposals – Residential Premises (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **residentialaggconsid**
residentialaggconsid	Numeric	N	Aggregate Consideration – Residential Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **residential**
sharesexchanged	Numeric	N	No of disposals – Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **sharesexchangedaggconsid**
sharesexchangedaggconsid	Numeric	N	Aggregate Consideration – Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **sharesexchanged**
foreignlife	Numeric	N	No of disposals – Foreign Life Policies (Chargeable @ 40%) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **foreignlifeaggconsid** *and* **foreignlifehighrt** *or* **foreignlifehighrtspouse**
foreignlifeaggconsid	Numeric	N	Aggregate Consideration – Foreign Life Policies (Chargeable @ 40%) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **foreignlife**
offshorefundshighrt	Numeric	N	No of disposals – Offshore Funds (Section 747A TCA 1997) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **offshorefundshighrtaggconsid**
offshorefundshighrtaggconsid	Numeric	N	Aggregate Consideration – Offshore Funds (Section 747A TCA 1997) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **Offshorefundshighrt**
venturefuncapaggconsid	Numeric	N	Aggregate Consideration – Venture Fund

Name	Type	Required Y/N	Description/*Validation*
			Gains (up to 5 numeric 0 – 99999)
otherassets	Numeric	N	No of disposals – Other Assets (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **otherassetsaggconsid***
otherassetsaggconsid	Numeric	N	Aggregate Consideration – Other Assets (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **otherassets***
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*
gainself	Numeric	N	Amount of Chargeable Gain (up to 8 numeric 0 – 99999999) Main taxpayer *Where the value of the attribute **lossself** is greater than 0, this attribute must have a value of 0.*
gainspouse	Numeric	N	Amount of Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse *Where the value of the attribute **lossspouse** is greater than 0, this*

Name	Type	Req Y/N	Description/*Validation*
			attribute must have a value of 0.
previousgainsrolledoverself	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Main taxpayer
previousgainsrolledoverspouse	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Spouse
lossself	Numeric	N	Amount of Net Loss in 2012 (up to 8 numeric 0 – 99999999) Main taxpayer *Where the value of the attribute **gainself** is greater than 0, this attribute must have a value of 0.*
lossspouse	Numeric	N	Amount of Net Loss in 2012 (up to 8 numeric 0 – 99999999) Spouse *Where the value of the attribute **gainspouse** is greater than 0, this attribute must have a value of 0.*
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 2012 for Self (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossself.*
losscarriedforwardspouse	Numeric	N	Unused loss/es for carry forward to 2012 for Spouse (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossspouse.*
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. *This value must equals the sum of chargegainalowrtself + chargegainamidrtself + chargegainahighrtself + chargegainblowrtself + chargegainbmidrtself + chargegainbhighrtself + chargeacpoself + chargearezoneself + chargebcpoself + chargebrezoneself*
chargeablegainspouse	Numeric	N	Net Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse. *This value must equals the sum of chargegainalowrtspouse + chargegainamidrtspouse + chargegainahighrtspouse + chargegainblowrtspouse + chargegainbmidrtspouse + chargegainbhighrtspouse + chargeacpospouse + chargearezonespouse + chargebcpospouse +*

Name	Type	Req Y/N	Description/*Validation*
			chargebrezonespouse
foreignlifehighrt	Numeric	N	Chargeable Gain on Foreign Life Policies for main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value must be equal to foreignlifeaself foreignlifebself.*
foreignlifehighrtspouse	Numeric	N	Chargeable Gain on Foreign Life Policies for spouse (up to 8 numeric 0 – 99999999) *This value must be equal to foreignlifeaspouse foreignlifebspouse.*
chargegainamidrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at 25% for the main taxpayer.
chargegainamidrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at 25% for the spouse.
chargegainahighrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at (a) 01/01/2012 to 30/11/2012 40% for the main taxpayer.
chargegainahighrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at (a) 01/01/2012 to 30/11/2012 40% for the spouse.
chargegainalowrtself	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (a) 01/01/207 to 30/11/2012 15% for the main taxpayer. *Where a value is returned for this attribute, values must be returned for* **venturefuncapaggconsid**
chargegainalowrtspouse	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (a) 01/01/2012 to 30/11/2012 15% for the spouse. *Where a value is returned for this attribute, values must be returned for* **venturefuncapaggconsid**
foreignlifeaself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2012 to 30/11/2012 for main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifebself must be equal to foreighlifehighrt*
foreignlifeaspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2012 to 30/11/2012 for the spouse (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifebspouse must be equal to foreighlifehighrtspouse*
chargeacpoself	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/01/2012 to 30/11/2012 for main taxpayer (up to 8 numeric 0 – 99999999)
chargeacpospouse	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/01/2012 to 30/11/2012 for the spouse (up to 8 numeric 0 – 99999999)
chargeacpodatedisposalself	Date	N	CPO Date of Disposal that arose at (a) 01/01/2012 to 30/11/2012 for main

Name	Type	Req Y/N	Description/*Validation*
			taxpayer (DD/MM/YYYY). *Cannot be greater than the date of upload*
chargeacpodatedisposalspouse	Date	N	CPO Date of Disposal that arose at (a) 01/01/2012 to 30/11/2012 for the spouse (DD/MM/YYYY). *Cannot be greater than the date of upload*
chargearezoneself	Numeric	N	Net gain under rezoning that arose at (a) 01/01/2012 to 30/11/2012 for main taxpayer (up to 8 numeric 0 – 99999999)
chargearezonespouse	Numeric	N	Net gain under rezoning that arose at (a) 01/01/2012 to 30/11/2012 for the spouse (up to 8 numeric 0 – 99999999)
chargegainbmidrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2012 to 06/12/2012 30% for the main taxpayer.
chargegainbmidrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2012 to 06/12/2012 30% for the spouse.
chargegainbhighrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2012 to 31/12/2012 40% for the main taxpayer.
chargegainbhighrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2012 to 31/12/2012 40% for the spouse.
chargegainblowrtself	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (b) 01/12/2012 to 31/12/2012 15% for the main taxpayer. *Where a value is returned for this attribute, values must be returned for **foreignlife** and **foreignlifeaggconsid***
chargegainblowrtspouse	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (b) 01/10/2012 to 31/12/2012 15% for the spouse. *Where a value is returned for this attribute, values must be returned for **foreignlife** and **foreignlifeaggconsid***
foreignlifebself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/12/2012 to 31/12/2012 for the main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifeaself must be equal to foreighlifehighrt*
foreignlifebspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/12/2012 to 31/12/2012 for the spouse (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifeaspouse must be equal to foreighlifehighrtspouse*
chargebcpoself	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/12/2012 to 31/12/2012 for main taxpayer (up to 8 numeric 0 – 99999999)
chargebcpospouse	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/12/2012 to 31/12/2012 for the spouse (up to 8 numeric 0 – 99999999)

Name	Type	Req Y/N	Description/*Validation*
chargebcpodatedisposalself	Date	N	CPO Date of Disposal that arose at (a) 01/12/2012 to 31/12/2012 for main taxpayer (DD/MM/YYYY). *Cannot be greater than the date of upload*
chargebcpodatedisposalspouse	Date	N	CPO Date of Disposal that arose at (a) 01/12/2012 to 31/12/2012 for the spouse (DD/MM/YYYY). *Cannot be greater than the date of upload*
chargebrezoneself	Numeric	N	Net gain under rezoning that arose at (a) 01/12/2012 to 31/12/2012 for main taxpayer (up to 8 numeric 0 – 99999999)
chargebrezonespouse	Numeric	N	Net gain under rezoning that arose at (a) 01/12/2012 to 31/12/2012 for the spouse (up to 8 numeric 0 – 99999999)

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 *(up to 8 numeric; 0 – 99999999)*
residentreliefspouse	Numeric	N	Disposal of Principal private Residence – Amount of consideration spouse *(up to 8 numeric; 0 – 99999999)*
retirementrelieffamilyamount	Numeric	N	Within the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementrelieffamilyamountspouse	Numeric	N	Within the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramount	Numeric	N	Outside the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramountspouse	Numeric	N	Outside the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 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* *Where a value is entered here there must be a value at recalculatedincomeself, taxableincome2anotapplyspouse and recalculatedincomespouse.*
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* *Where a value is entered here there must be a value at recalculatedincomespouse, taxableincome2anotapplyself and recalculatedincomeself.*
recalculatedincomeself	Numeric	N	Recalculated Taxable Income for 2012 for the main taxpayer *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at taxableincome2anotapplyself, taxableincome2anotapplyspouse and recalculatedincomespouse.*
recalculatedincomespouse	Numeric	N	Recalculated Taxable Income for 2012 for the spouse *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at taxableincome2anotapplyspouse, taxableincome2anotapplyself and recalculatedincomeself.*
excessreliefself	Numeric	N	Excess Relief Carried Forward from 2010 – Self *(up to 9 numeric; 0 – 999999999)*
excessreliefspouse	Numeric	N	Excess Relief Carried Forward from 2010 – Spouse *(up to 9 numeric; 0 – 999999999)*

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 2012 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* *If there is a value at jointtaxableinc, taxableincomespouse, aggspecifiedreliefself, aggspecifiedreliefspouse, ringfenceincomeself, ringfenceincomespouse, adjustedincomeself, adjustedincomespouse, thresholdamtnoringfenceself, thresholdamtnoringfencespouse, thresholdamtringfenceself, thresholdamtringfencespouse, maxreliefallowself, maxreliefallowspouse, tcomputationself, tcomputationspouse, scomputationself, scomputationspouse, ycomputationself, ycomputationspouse, recalctaxableincomeself or recalctaxableincomespouse there **must** be a value here*
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 2012 From 11 Pay and File Income Tax Return at Panel J, Line 601) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal that value supplied at taxableincome2anotapplyspouse* *If there is a value at jointtaxableinc, taxableincomeself, aggspecifiedreliefself, aggspecifiedreliefspouse, ringfenceincomeself, ringfenceincomespouse, adjustedincomeself, adjustedincomespouse, thresholdamtnoringfenceself, thresholdamtnoringfencespouse, thresholdamtringfenceself, thresholdamtringfencespouse, maxreliefallowself, maxreliefallowspouse, tcomputationself, tcomputationspouse, scomputationself, scomputationspouse, ycomputationself, ycomputationspouse, recalctaxableincomeself or recalctaxableincomespouse there **must** be a value here*
aggspecifiedreliefself	Numeric	N	Computation of Adjusted Income – Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2012 listed in Panel H for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalcapallusedself*

Name	Type	Required Y/N	Description/*Validation*
aggspecifiedreliefspouse	Numeric	N	Computation of Adjusted Income – Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2012 listed in Panel H for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalcapallusedspouse*
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)* *This value must equal the value at totalringfencespouse*
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)* *This value must equal the value at totalringfencespouse*
adjustedincomeself	Numeric	N	Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must be equal to the the sum of (taxableincomeself + aggspecifiedreliefself) – ringfenceincomeself*
adjustedincomespouse	Numeric	N	Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must be equal to the the sum of (taxableincomespouse + aggspecifiedreliefspouse) – ringfenceincomespouse*
thresholdamtnoringfenceself	Numeric	N	Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for main taxpayer *If ringfenceincomeself not populated then this value must equal €125,000.* *Should not be returned with thresholdamtringfenceself*
thresholdamtnoringfencepouse	Numeric	N	Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for spouse *If ringfenceincomespouse not populated then this value must equal €125,000.* *Should not be returned with thresholdamtringfencespouse*

Name	Type	Required Y/N	Description/*Validation*
thresholdamtringfence self	Numeric	N	Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by ∈125,000 X Line A5 (Line A2 + Line A3) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *The value returned here must equal* *€125000X adjustedincomeself* *taxableincomeself + aggspecifiedreliefself* .
thresholdamtringfence spouse	Numeric	N	Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by ∈125,000 X Line A5 (Line A2 + Line A3) for spouse *(up to 10 numeric; 0 – 9999999999)* *The value returned here must equal* *€125,000X adjustedincomespouse* *taxableincomespouse+* *aggspecifiedreliefspouse*
maxreliefallowself	Numeric	N	Computation of Unrestricted Amount of Specified Reliefs – The greater of the Relief Threshold Amount of €80,000 and 20 per cent of the Adjusted Income for the main taxpayer *up to 10 numeric; 0 – 9999999999)* *The value returned here must equal the greater of* • *80,000* • *adjustedincomeself * 0.2*
maxreliefallowspouse	Numeric	N	Computation of Unrestricted Amount of Specified Reliefs – The greater of the Relief Threshold Amount of €80,000 and 20 per cent of the Adjusted Income for the spouse *up to 10 numeric; 0 – 9999999999)* *The value returned here must equal the greater of* • *80,000* • *adjustedincomespouse * 0.2*
tcomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] T (from line A2) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal taxableincomeself*
tcomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] T (from line A2) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal taxableincomespouse*
scomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] S (from line A3) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal aggspecifiedreliefself*

Name	Type	Required Y/N	Description/*Validation*
scomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] S (from line A3) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal aggspecifiedreliefspouse*
ycomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] Y (from line C1) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal maxreliefallowself*
ycomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] Y (from line C1) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal maxreliefallowspouse*
recalctaxableincomeself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] – Recalculated Taxable Income (transfer this amount to your 2012 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the greater of 0 or (tcomputationself – (scomputationself + ycomputationself)* *This number should be equal to recalculatedincomeself*
recalctaxableincomespouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S - Y)$[8] – Recalculated Taxable Income (transfer this amount to your 2012 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal the greater of 0 or (tcomputationspouse – (scomputationspouse + ycomputationspouse)* *This number should be equal to recalculatedincomeself*
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)*
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)*

Name	Type	Required Y/N	Description/*Validation*
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)*
rfflppayttax20slef	Numeric	N	Foreign Life Policy payment taxed @ 23%/25% (Sec. 730J(1)(a)(i)(I)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax20spouse	Numeric	N	Foreign Life Policy payment taxed @ 23%/25% (Sec. 730J(1)(a)(i)(I)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax23self	Numeric	N	Foreign Life Policy payment taxed @ 26%/28% (Sec. 730J(a)(i)(II)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax23spouse	Numeric	N	Foreign Life Policy payment taxed @ 26%/28% (Sec. 730J(a)(i)(II)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfflpgaintax23self	Numeric	N	Foreign Life Policy gain taxed @26%/28% (Sec. 730K(1)(b)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfflpgaintax23spouse	Numeric	N	Foreign Life Policy gain taxed @26%/28% (Sec. 730K(1)(b)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax20self	Numeric	N	Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax20spouse	Numeric	N	Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax23self	Numeric	N	Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax23spouse	Numeric	N	Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshoregaintax23self	Numeric	N	Offshore Fund gain taxed @ 26%/28% (Sec. 747E(1)(b)(ii)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshoregaintax23spouse	Numeric	N	Offshore Fund gain taxed @ 26%/28% (Sec. 747E(1)(b)(ii)) for spouse *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
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* *+ rfflppayttax20slef* *+ rfflppayttax23self* *+ rfflpgaintax23self* *+ rfoffshorepayttax20self* *+ rfoffshorepayttax23self* *+ rfoffshoregaintax23self* *+ ringfencedirtsec256self*
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* *+ rfflppayttax20spouse* *+ rfflppayttax23spouse* *+ rfflpgaintax23spouse* *+ rfoffshorepayttax20spouse* *+ rfoffshorepayttax23spouse* *+ rfoffshoregaintax23spouse* *+ ringfencedirtsec256spouse*
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)*
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)*

Name	Type	Required Y/N	Description/*Validation*
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 compsers 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 compsers 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 compsers 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 compsers from – Plays for spouse *(up to 10 numeric; 0 – 9999999999)*
exmusicalusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Musical compositions for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exmusicalusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers 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 compsers 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 compsers 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 compsers 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 compsers from – Sculptures 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)*

Name	Type	Required Y/N	Description/*Validation*
exprofwoodlandusedspouse	Numeric	N	Sec. 232 – exempt profits from occupation of woodlands 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)*
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)*

Name	Type	Required Y/N	Description/*Validation*
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: – Covalescent 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: – Covalescent Homes (Sec. 268(1)(i)) for spouse *(up to 10 numeric; 0 – 9999999999)*
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)*
wdasportinjclinusedself	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)*
wdasportinjclinusedspouse	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)*

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

Name	Type	Required Y/N	Description/*Validation*
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)(I)) 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)(I)) 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)*
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)* *This value should equal tradespecreliefself*
taxingtradeusedspouse	Numeric	N	Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradespecreliefspouse*
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)* *This value must equal casevcapallself*
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)* *This value must equal casevcapallspouse*
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)*

Name	Type	Required Y/N	Description/*Validation*
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)*
templebaracccapallself	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)*
templebaracccapallspouse	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)*
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)*
urbrenewacccapallself	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Shceme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
urbreacccapallspouse	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Shceme: 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 Shceme: 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 Shceme: capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*

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

Name	Type	Required Y/N	Description/*Validation*
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)*
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)*
qualruralacccapallself	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)*
qualruralacccapallspouse	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)*

Name	Type	Required Y/N	Description/*Validation*
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 spoue *(up to 10 numeric; 0 – 9999999999)*
townrenewacccapallself	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)*
townrenewacccapallspouse	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)*
midshannonacccapallself	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)*
midshannonacccapallspouse	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 ta xpayer *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
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)*
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 augumenting 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 augumenting 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)* *This value should equal tradinglossfwdself*
carryfwdlossspouse	Numeric	N	Sec. 382 – right to carry forward losses to future years for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradinglossfwdspouse*
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)* *This value must equal casevlossself*
reliefcasevlossspouse	Numeric	N	Sec 384 – relief under Case V for losses for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal casevlossspouse*
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)*

Name	Type	Required Y/N	Description/*Validation*
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 buldings and gardens for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
sigbuildingspouse	Numeric	N	Sec. 482 – relief for expenditure on significant buldings 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)*
carryfwdexcessrelspouse	Numeric	N	Sec. 485F – carry forward of excess relief for spouse *(up to 10 numeric; 0 – 9999999999)*
empinvestrelself	Numeric	N	Sec.489(2)(a) - Employment and Investment Incentive Scheme for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
empinvestrelspouse	Numeric	N	Sec.489(2)(a) - Employment and Investment Incentive Scheme for spouse *(up to 10 numeric; 0 – 9999999999)*
s823aforeignstateself	Numeric	N	Section 823A (deduction for income earned in certain foreign states). *(up to 10 numeric; 0 – 9999999999)*
s823aforeignstatespouse	Numeric	N	Section 823A (deduction for income earned in certain foreign states) 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)*

Name	Type	Required Y/N	Description/*Validation*
donatapprovbodiesspouse	Numeric	N	Sec. 848A – donations to approved bodies for spouse *(up to 10 numeric; 0 – 9999999999)*
otherurbanrenewalself	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)*
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)*
totalcapallusedself	Numeric	N	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* *+ exmininingusedself* *+ exmininingusedsec143self* *+ exbookusedself* *+ explayusedself* *+ exmusicalusedself* *+ expaintingusedself* *+ exsculptureusedself* *+ exprofwoodlandusedself* *+ exincpatentusedself* *+ relintpdaqcompself* *+ relintpdaqcompextself* *+ relintpdaqpshipself* *+ wdahotelusedself* *+ wdanursinghomeusedself* *+ wdaresidunitusedself* *+ wdaconvalhomeusedself* *+ wdahospitalusedself* *+ wdasportinjclinusedself* *+ wdamentalcareusedself* *+ wdaholidaycampusedself* *+ wdaindbuildingusedself* *+ bahotelusedself* *+ banursinghomeusedself* *+ baresidunitusedself* *+ baconvalhomeusedself*

Name	Type	Required Y/N	Description/*Validation*
			+ *bahospitalusedself*
			+ *basportinjclinusedself*
			+ *bamentalcareusedself*
			+ *baholidaycampusedself*
			+ *taxingtradeusedself*
			+ *repaymenttaxusedself*
			+ *custhsecapallself*
			+ *custhsedblrentself*
			+ *templebaracccapallself*
			+ *templebarcapallself*
			+ *templebardblrentself*
			+ *urbrenewacccapallself*
			+ *urbrenewcapallusedself*
			+ *entareacapallself*
			+ *carparkcapallself*
			+ *urbrenewdblrentallself*
			+ *qualresacccapallself*
			+ *qualrescapallself*
			+ *qualresdblrentallself*
			+ *qualareasacccapallself*
			+ *overshopcapallself*
			+ *qualruralacccapallself*
			+ *qualruralcapallself*
			+ *parkridefaccapallself*
			+ *parkrideschcapallself*
			+ *townrenewacccapallself*
			+ *townrenewcapallself*
			+ *midshannonacccapallself*
			+ *midshannoncapallself*
			+ *lessorsreliefself*
			+ *clawbackreliefself*
			+ *repaytaxreflossself*
			+ *repaytaxreflossextself*
			+ *carryfwdlossself*
			+ *reliefcaseivlossself*
			+ *reliefcasevlossself*
			+ *investfilmself*
			+ *terminallossssself*
			+ *sigbuildingself*
			+ *carryfwdexcessrelself*
			+ *besreliefself*
			+ *thirdlevelself*
			+ *childcareself*
			+ *donatsportself*
			+ *donatapprovbodiesself*
			+ *otherurbanrenewalself*
			+ *otherurbandblrentself*
			+ *wdaspecialpallself*
			+ *baspecialpallself*
totalcapallusedspouse	Numeric	N	Transfer to Panel A Line A3 of this form for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal stallionfeeusedspouse* + *greyhoundfeeusedspouse* + *woodlandfeeusedspouse* + *expatentusedspouse* + *exminingusedspouse* + *exminingusedsec143spouse* + *exbookusedspouse* + *explayusedspouse* + *exmusicalusedspouse* + *expaintingusedspouse* + *exsculptureusedspouse* + *exprofwoodlandusedspouse*

Name	Type	Required Y/N	Description/*Validation*
			+ *exincpatentusedspouse*
			+ *relintpdaqcompspouse*
			+ *relintpdaqcompextspouse*
			+ *relintpdaqpshipspouse*
			+ *wdahotelusedspouse*
			+ *wdanursinghomeusedspouse*
			+ *wdaresidunitusedspouse*
			+ *wdaconvalhomeusedspouse*
			+ *wdahospitalusedspouse*
			+ *wdasportinjclinusedspouse*
			+ *wdamentalcareusedspouse*
			+ *wdaholidaycampusedspouse*
			+ *wdaindbuildingusedspouse*
			+ *bahotelusedspouse*
			+ *banursinghomeusedspouse*
			+ *baresidunitusedspouse*
			+ *baconvalhomeusedspouse*
			+ *bahospitalusedspouse*
			+ *basportinjclinusedspouse*
			+ *bamentalcareusedspouse*
			+ *baholidaycampusedspouse*
			+ *taxingtradeusedspouse*
			+ *repaymenttaxusedspouse*
			+ *custhsecapallspouse*
			+ *custhsedblrentspouse*
			+ *templebaracccapallspouse*
			+ *templebarcapallspouse*
			+ *templebardblrentspouse*
			+ *urbreacccapallspouse*
			+ *urbrenewcapallspouse*
			+ *entareacapallspouse*
			+ *carparkcapallspouse*
			+ *urbrenewdblrentallspouse*
			+ *qualresacccapallspouse*
			+ *qualrescapallspouse*
			+ *qualresdblrentallspouse*
			+ *qualareasacccapallspouse*
			+ *overshopcapallspouse*
			+ *qualruralacccapallspouse*
			+ *qualruralcapallspouse*
			+ *parkridefaccapallspouse*
			+ *parkrideschcapallspouse*
			+ *townrenewacccapallspouse*
			+ *townrenewcapallspouse*
			+ *midshannonacccapallspouse*
			+ *midshannoncapallspouse*
			+ *lessorsreliefspouse*
			+ *clawbackreliefspouse*
			+ *repaytaxreflossspouse*
			+ *repaytaxreflossextspouse*
			+ *carryfwdlossspouse*
			+ *reliefcaseivlossspouse*
			+ *reliefcasevlossspouse*
			+ *terminallossspouse*
			+ *investfilmspouse*
			+ *sigbuildingspouse*
			+ *carryfwdexcessrelspouse*
			+ *besreliefspouse*
			+ *thirdlevelspouse*
			+ *childcarespouse*
			+ *donatsportspouse*
			+ *donatapprovbodiesspouse*
			+ *otherurbanrenewalspouse*
			+ *otherurbandblrentspouse*

Name	Type	Required Y/N	Description/*Validation*
			+ *wdaspecialpallspouse* + *baspecialpallspouse*
ringfencedirtsec256self	Numeric	N	Gross deposit interest received where a declaration was made under Sec. 256(1A) or Sec. 256(1B) relating to exemption or repayment (Sec. 261B) for the main taxpayer (up to 10 numeric; 0 – 9999999999)
ringfencedirtsec256spouse	Numeric	N	Gross deposit interest received where a declaration was made under Sec. 256(1A) or Sec. 256(1B) relating to exemption or repayment (Sec. 261B) for spouse (up to 10 numeric; 0 – 9999999999)
wdaspecialpallself	Numeric	N	Writing down Allowances in respect of capital expenditure on Specialist Palliative Care Units for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaspecialpallspouse	Numeric	N	Writing down Allowances in respect of capital expenditure on Specialist Palliative Care Units for spouse *(up to 10 numeric; 0 – 9999999999)*
baspecialpallself	Numeric	N	Balancing Allowances in respect of capital expenditure on Specialist Palliative Care Units for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baspecialpallspouse	Numeric	N	Balancing Allowances in respect of capital expenditure on Specialist Palliative Care Units for spouse *(up to 10 numeric; 0 – 9999999999)*

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 pouse (up to 3 numeric; 0 – 999)
commprem	Numeric	N	Cost of acquisition of Commercial Premises for the main taxpayer (up to 8 numeric;

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

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

Note

This element is for internal use only.

Prepopulation

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

- Prepopulated
- PAYEDetails
- DSPDetails

The Prepopulation element will be present when a prepopulated new Form11 return is dowloaded.

If the Prepopulation element is present when a Form11 is being submitted, it will have no effect and will be ignored.

Please Note: A Pre-populated Form 11 contains the following value in the "product" attribute: PRE-POPULATED FORM11. This should be overwritten with the software/software company name as returns containing this value will not be accepted. This is also included in the Form 11 element description above.

Prepopulated

The Prepopulated element has no attributes. It consists of one or more PrepopulatedPanel elements.

The Prepopulated element will be present when a pre-populated new Form11 return is dowloaded.
It will contain a PrepopulatedPanel child element for every panel in the Form11, where each PrepopulatedPanel element indicates if the associated panel contains pre-populated data from the previous year's return.

In the case of the TradeIncome panel, which can contain up to 8 Trades, it will have an associated PrepopulatedPanel with panelname="TradeIncome" as an overall indicator of whether it contains any pre-populated Trades. Each Trades element contained within TradeIncome will have an associated PrepopulatedPanel with panelname="Trades-n", where n can be 1 to 8, indicating whether it was pre-populated.

If the Prepopulated element is present when a Form11 is being submitted, it will have no effect and will be ignored.

PrepopulatedPanel

The PrepopulatedPanel element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
panelname	String	Y	The name of the panel
populated	boolean	Y	Whether this panel contains prepopulated data from the previous year's return.

PAYEDetails

The PAYEDetails element has no attributes. It consists zero up to two instances of the EmploymentSet elements, one for self (EmploymentSetSelf) and the other for spouse (EmploymentSetSpouse).

The EmploymentSet element for self will be present when PAYE employment information for the assessable year is available from Revenue systems for the assessable spouse (self).
E.g. when a new pre-populated 2012 Form11 is returned, the employment information for 2012 for the assessable spouse is returned.

The EmploymentSet element for spouse will be present when PAYE employment information for the assessable year is available from Revenue systems for the non-assessable spouse (spouse).
E.g. when a new pre-populated 2012 Form11 is returned, the employment information for 2012 for the non-assessable spouse is returned.

If the either the self or spouse EmploymentSet element is present when a Form11 is being submitted, it will have no effect and will be ignored.

EmploymentSet

The EmploymentSet element has no attributes. It consists of zero or more Employment elements.
There will be an Employment element for every registered PAYE employment the party has on file on the Revenue systems.

Employment

The Employment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
employerName	String	Y	The name of the employer
directorshipType	int	N	If the party is a director or related to a director within the company, this will specify the type of directorship/relationship. 1=Proprietary 2=Non Proprietary 3=Spouse of Director 4=Child of Director
payeSalary	decimal	N	PAYE salary for the year from this employment
incomeLevyPay	decimal	N	Amount of annual salary subject to Income Levy
payeTaxDeducted	decimal	N	How much PAYE tax was paid for the year
incomeLevyDeducted	decimal	N	How much Income Levy was paid for the year

DSPDetails

The DSPDetails element has no attributes. It consists zero up to two instances of the DSPPensionSet elements, one for self (DSPPensionSelf) and the other for spouse (DSPPensionSpouse); zero up to two instances of the

DSFAPymtsSet elements, one for self (DSFAPymtsSelf) and the other for spouse (DSFAPymtsSpouse); zero up to two DSPIngredientsSet elements, one for self (DSPIngredientsSelf) and the other for spouse (DSPIngredientsSpouse).

The DSPPensionSet element for self will be present when DSP pension information for the assessable year is available from Revenue systems for the assessable spouse (self).
E.g. when a new pre-populated 2011 Form11 is returned, the dsp pension information for 2011 for the assessable spouse is returned.

The DSPPensionSet element for spouse will be present when DSP pension information for the assessable year is available from Revenue systems for the non-assessable spouse (spouse).
E.g. when a new pre-populated 2011 Form11 is returned, the dsp pension information for 2011 for the non-assessable spouse is returned.

If the either the self or spouse DSPPensionSet element is present when a Form11 is being submitted, it will have no effect and will be ignored.

DSPPensionSet

The DSPPensionSet element has no attributes. It consists of zero or more DSPPension elements.
There will be an DSPPension element for every registered DSP pension the party has on file on the Revenue systems.

DSPPension

The DSPPension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
typePension	String	N	Type of pension
amPensionWeekly	decimal	N	The weekly amount the customer receives
dtCommencement	String	N	Pension's date of commencement (e.g: 03/05/1957)
dtCessation	String	N	Pension's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'typePension' attribute:

Pension Type	Description
SPC	State Pension (Contributory)
SPNC	State Pension (Non-contributory)
SPT	State Pension (Transitional)
WCP	Widow's/Widower's or Surviving Civil Partner's pension
INVP	Invalidity Pension

DSFAPymtsSet

The DSFAPymtsSet element has no attributes. It consists of zero or more DSFAPymts elements.
There will be an DSFAPymts element for every type of benefit with the calculated total amount that the customer has received for the period requested. Multiple payments for the same benefit type will be added together.

DSFAPymts

The DSFAPymts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
cdBenefitType	int	N	Type of benefit
amTotal	decimal	N	The total amount the customer receives for the period requested.
dtCommencement	String	N	Benefit's date of commencement (e.g: 03/05/1957)
dtCessation	String	N	Benefit's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'cdBenefitType' attribute:

Benefit Type	Description
1	Job-seekers Benefit
2	Illness Benefit
3	One Parent Family Payment

DSPIngredientsSet

The DSPIngredientsSet element has no attributes. It consists of zero or more DSPIngredient elements.
There will be an DSPIngredient element for every 'Department Social Protection Income' or 'Carers Income' the party has on file on the Revenue systems.

DSPIngredient

The DSPIngredient element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
CdTypeIngred	Int	N	Type of benefit
AmTotal	decimal	N	The annual amount the customer receives
dtCommencement	String	N	Benefit's date of commencement (e.g: 03/05/1957)
DtCessation	String	N	Benefit's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'cdTypeIngred' attribute:

Type Ingredient	Description
115	Carers Income
116	Department of Social Protection Income*

* Note that the amount entered here may be a duplicate of other welfare payments listed above; remember it is your responsibility to enter the correct amount in the appropriate field below.

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements in bold	Attributes
Form11/UkForeign	EUDepositInterest	@noneudirtearlyamtspouse @noneudirtearlyamtspouse @noneuearlyforeigntaxself @noneuearlyforeigntaxspouse @noneudirtlateamtself @noneudirtlateamtspouse @noneulateforeigntaxself @noneulateforeigntaxspouse
Form11/UkForeign	ForeignRents	@rentsthisyearslossesself @rentsthisyearslossesspouse @rentslossescarriedforwardself @rentslossescarriedforwardspouse
Form11/Allowances/RetirementAnnuityRelief	NetRelevantEarnings	@capitalallowances
Form11/Allowances	RetirementAnnuityRelief	@retmtmaxamtreliefself @retmtmaxamtreliefspouse @retmtamtclaimedself @retmtamtclaimedspouse
Form11/Allowances	RentAllowance	@rentconfirmationself @rentconfirmationspouse
Form11/Personal	NonResidentDetails	@nonrestaxreg @nonrestaxregspouse @nonrescountry @nonrescountryspouse @nonresidentaddr @nonresidentaddrspouse
Form11/PAYE	**ForeignEarningsDeduction**	@brazildaysself @brazildaysspouse @russiadaysself @russiadaysspouse @chinadaysself @chinadaysspouse @safricadaysself @safricadaysspouse @fedclaimedself @fedclaimedspouse
Form11/Trade/AccountChoices	AccountChoice	@regfarmpartner @wholeorpartsharefarm
Form11/AdjProfitLess250	Adjustments	@stockrelief666 @stockrelief667B @stockrelief667C
Form11/Allowances	HomeLoans	@loandateself @loandatespouse @ interestpaidresidenceself @ interestpaidresidencespouse
Form11/Paye/Employments		@reliefyearself @reliefyearspouse @s825cincomeself @s825cincomespouse @s825creliefself @s825creliefspouse @s825cindicatorself @s825cindicatorspouse
Form11/HighIncome	HighIncomeStatement	@s823aforeignstateself @s823aforeignstatespouse
Form11/PAYE	ElectionUnderSection128A	@sharetaxbalanceself @sharetaxbalancespouse
Form11/Trade/AccountChoices	AccountChoice	@submitixblviaros
Form11/Allowances/RetirementAnnuityRelief	**MaxReliefOccupationalIncome**	@ grossemploymentincome @ agepercent @ maxreliefdue @ pensioncontributions @ maxadditionalreliefdue @ balanceofearnings

Element	SubElement/SubElement New elements in bold	Attributes
/Form11/Paye	Expenses	@ maxamreliefself @ maxamreliefspouse @ contriballowableself @ contriballowablespouse
Form11/Trade/	TradeInfo	@balchargesnotrelusc @specreliefcap @otherspecreliefcap
Form11/Trade/	TradeCapital	@specreliefcap @otherspecreliefcap
Form11/Trade/	Losses	@specreliefcap @otherspecreliefcap
Form11/Rental/	Land	@lossspecreliefself @lossspecreliefspouse
Form11/Rental/	RentalCapital	@specreliefcapselfA @specreliefcapspouseA @otherspecreliefcapselfA @otherspecreliefcapspouseA @specreliefcapselfB @specreliefcapspouseB @otherspecreliefcapselfB @otherspecreliefcapspouseB @restrictionspecreliefcapself @restrictionspecreliefcapspouse @restrictionotherspecreliefcapself @restrictionotherspecreliefcapspouse @norestrictionspecreliefcapself @norestrictionspecreliefcapspouse @norestrictionotherspecreliefcapself @norestrictionotherspecreliefcapspouse

The elements/subelements or attributes have been removed

Element	SubElement/SubElement	Attributes
Form11/Allowances		ServiceCharges element and its' attributes
Form11/Allowances		SharePurchase element and its' attributes
Form11//Trade		@section657B
Form11/PAYE/	BenefitInKind	@amtsharesbikself @amtsharesbikspouse
Form11/PAYE/ /	ConvertibleSecurities	@amttaxedself @amttaxedspouse
Form11/PAYE/	ElectionUnderSection128A	@dateexcercisedself @dateexcercisedspouse @datesaleself @datesalespouse @mvsharesperiodbself @mvsharesperiodbspouse @sevenyrsharemvself @sevenyrsharemvspouse
Form11/Allowances/RetirementAnnuityRelief	RACPaid	RACPaid element and its attributes
Form11/Allowances/RetirementAnnuityRelief	PRSAPaid	@totalprsaclaimed
Form11/Allowances/RetirementAnnuityRelief/RetirementReliefDtls	EUPension	@ totaleupensionrclaimed
/Form11/Allowances/RetirementAnnuityRelief/	NetRelevantEarnings	@ incomeexcess @ netrelearningsdue
/Form11/CapitalGains	AcquisitionDetails	@ chargegainbmediumrtself @ chargegainbmediumrtspouse

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

Element	SubElement/SubElement	Attributes
Form11/OtherCodes		@ exemptincome

		MOVED TO - Form11/Exempt/OtherExempt
Form11/Allowances/	RetirementAnnuityRelief	@racpaidcuryearself @racpaidcuryearspouse @onceoffpaymentself @onceoffpaymentspouse @racpaidnextyrself @racpaidnextyrspouse @racpaidpriorself @racpaidpriorspouse Not for internal use anymore, these fields will contain all the Retirement Annuity Contracts (RAC) information.

APPENDIX 2 COUNTRY TYPES

Input	Value
Afghanistan	1
Aland Islands	2
Albania	3
Alderney	4
Algeria	5
American Samoa	6
Andorra	7
Angola	8
Anguilla	9
Antarctica	10
Antigua and Barbuda	11
Argentina	12
Armenia	13
Aruba	14
Australia	15
Austria	16
Azerbiajan	17
Bahamas	18
Bahrain	19
Bangladesh	20
Barbados	21
Belarus	22
Belguim	23
Belize	24
Benin	25
Bermuda	26
Bhutan	27
Bolivia	28
Bosnia and Herzegowina	29
Botswana	30
Bouvet Island	31
Brazil	32
British Indian Ocean Territory	33
Brunei Darussalam	34
Buesingen	35
Bulgaria	36
Burkina Faso	37
Burundi	38
Cambodia	39
Cameroon	40
Campione D'Italia	41
Canada	42
Cape Verde	43
Cayman Islands	44
Central African Republic	45
Ceuta And Melilla	46
Chad	47
Chile	48
China	49
Christmas Island	50
Cocos (Keeling) Islands	51

Input	Value
Colombia	52
Comoros	53
Congo, Democratic Republic of (was Zaire)	54
Congo, Peoples Republic of	55
Cook Islands	56
Costa Rica	57
Cote D'Ivoire	58
Croatia (local name: Hrvatska)	59
Cuba	60
Cyprus	61
Czech Republic	62
Denmark	63
Djibouti	64
Dominica	65
Dominican Republic	66
East Timor	67
Ecuador	68
Egypt	69
El Salvador	70
Equatorial Guinea	71
Eritrea	72
Estonia	73
Ethiopia	74
Falkland Islands (Malvinas)	75
Faroe Islands	76
Fiji	77
Finland	78
France	79
France Metropolitan	80
French Guiana	81
French Polynesia	82
French Southern Territories	83
Gabon	84
Gambia	85
Georgia	86
Germany	87
Ghana	88
Gibraltar	89
Greece	90
Greenland	91
Grenada	92
Guadeloupe	93
Guam	94
Guatemala	95
Guernsey	96
Guinea	97
Guinea-Bissau	98
Guyana	99
Haiti	100
Heard and Mc Donald Islands	101
Heliogoland	102
Honduras	103
Hong Kong	104
Hungary	105

Input	Value
Iceland	106
India	107
Indonesia	108
Iran (Islamic Republic of)	109
Iraq	110
Ireland	111
Israel	112
Italy	113
Jamaica	114
Japan	115
Jersey	116
Jordan	117
Kazakhstan	118
Kenya	119
Kiribati	120
Korea, Democratic Peoples Republic of	121
Korea, Republic of	122
Kuwait	123
Kyrgyzstan	124
Lake Lugano	125
Lao Peoples Democratic Republic	126
Latvia	127
Lebanon	128
Lesotho	129
Liberia	130
Libyan Arab Jamahiriya	131
Liechtenstein	132
Lithuania	133
Livigno	134
Luxembourg	135
Macau	136
Macedonia, The Former Yugoslav Republic of	137
Madagascar	138
Malawi	139
Malaysia	140
Maldives	141
Mali	142
Malta	143
Marshall Islands	144
Martinique	145
Mauritania	146
Mauritius	147
Mayotte	148
Mexico	149
Micronesia, Federated States of	150
Moldova, Republic of	151
Monaco	152
Mongolia	153
Montserrat	154
Morocco	155
Mozambique	156
Mt Athos	157
Myanmar	158
Namibia	159

Input	Value
Nauru	160
Nepal	161
Netherlands	162
Netherlands Antilles	163
New Caledonia	164
New Zealand	165
Nicaragua	166
Niger	167
Nigeria	168
Niue	169
Norfolk Island	170
Northern Ireland	171
Northern Mariana Islands	172
Norway	173
Oman	174
Pakistan	175
Palau	176
Palestinian Territory, Occupied	177
Panama	178
Papua New Guinea	179
Paraguay	180
Peru	181
Philippines	182
Pitcairn	183
Poland	184
Portugal	185
Puerto Rico	186
Qatar	187
Reunion	188
Romania	189
Russian Federation	190
Rwanda	191
Saint Kitts and Nevis	192
Saint Lucia	193
Saint Vincent and the Grenadines	194
Samoa	195
San Marino	196
Sao Tome and Principe	197
Sark	198
Saudia Arabia	199
Senegal	200
Seychelles	201
Sierra Leone	202
Singapore	203
Slovakia (Slovak Republic)	204
Slovenia	205
Solomon Islands	206
Somalia	207
South Africa	208
South Georgia and the South Sandwich Islands	209
Spain	210
Sri Lanka	211
St. Helena	212
St. Pierre and Miquelon	213

Input	Value
Sudan	214
Suriname	215
Svalbard and Jan Mayen Islands	216
Swaziland	217
Sweden	218
Switzerland	219
Syrian Arab Republic	220
Taiwan	221
Tajikistan	222
Tanzania, United Republic of	223
Thailand	224
The Canary Islands	225
Togo	226
Tokelau	227
Tonga	228
Trinidad and Tobago	229
Tunisia	230
Turkey	231
Turkmenistan	232
Turks and Caicos Islands	233
Tuvalu	234
Uganda	235
Ukraine	236
United Arab Emirates	237
United Kingdom	238
United States	239
United States Minor Outlying Islands	240
Uruguay	241
Uzbekistan	242
Vanuatu	243
Vatican City State (Holy See)	244
Venezuela	245
Vietnam	246
Virgin Islands (British)	247
Virgin Islands (U.S.)	248
Wallis and Futuna Islands	249
Western Sahara	250
Yemen	251
Yugoslavia	252
Zambia	253
Zimbabwe	254