



# File Format Notes

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## CT1 Version 3

Document Version: 1.2 (Final)

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# 1. Version Control

Version	Date	Change
0.1 (Draft)	23/07/2002	Document Created.
0.2 (Draft)	10/09/2002	Accounts menus modified
0.3 (Draft)	19/11/2002	Complete list of validation rules added.
0.4 (Draft)	20/06/2002	<ul style="list-style-type: none"> <li>Corrected description of formversion attribute for Ct1 element. Must be equal to “2” for this version of the file format.</li> <li>OA2 element of CompanyDetails element must be later than 31/12/2001.</li> <li>Additional validation for cessationdate attribute of Indicate element. Date cannot be before the accounting period end date.</li> <li>The parentnumber attribute of the Indicate element is no longer required when groupmember or branch is true. Only relevant if one of these fields is set to true.</li> <li>CapitalAllowances and ShipCapitalAllowances elements are not sub-elements of TradeIncome. ManufacturingTradingLosses element should be listed as a sub-element of TradeIncome.</li> <li>In the validation of the ManufacturingTradingLosses element the OM6 attribute is allowed only if OA4 attribute in Indicate element is greater than 0.</li> <li>In the ManufacturingTradingLosses element the surrendermanucomprefNo1 attribute is no longer required when OM6&gt;0. Should be supplied if known.</li> <li>In the TradingResults element additional validation added for the OD1 attribute. This field is required if any other fields for non-manufacturing trade income are filled.</li> <li>In the TradingLosses element the surrendercomprefNo1 attribute is no longer required when OH7&gt;0. Should be supplied if known.</li> <li>The qualactivities attribute in the ShippingIncome element is incorrectly named qualshipactivities in the notes on the elements. Changed to qualactivities as per DTD and validation.</li> <li>The OBO attribute in the ShippingIncome element is incorrectly named OB2 in the notes on the elements. Changed to OBO as per DTD and validation.</li> <li>In the ShipTradingLosses element the surrendershipcomprefNo1 attribute is no longer required when OH7&gt;0. Should be supplied if known.</li> <li>Attribute UnallowedExpenditure added to ShipTradingLosses.</li> <li>Attribute OB2 in the LandAndProperty element missing from notes.</li> <li>Extra information added to the description of the acreage attribute of the AssetsDisposed element (CapitalGains). This attribute can be a decimal.</li> <li>The shares attribute of the AssetsDisposed element should be defined as ‘Numeric, Optional’. Values of this attribute should be 1, 2 or 3. Notes and validation changed to reflect this.</li> <li>The rateoftax attribute of the AssetsDisposed element was missing from Notes and Validation.</li> <li>Removing OR3 and OR5 attributes from ReliefsAdvanceCT element in Notes and Validation. Will be calculated on unload.</li> <li>Additional information provided for the attributes of the ReliefsAdvanceCT element.</li> <li>Extra information added to the description of the acreage attribute of the AssetsDisposed element (CapitalGainsOnLand). This attribute can be a decimal.</li> <li>Additional information provided for the netgain and chargeableatlower attributes of the Acquisitions element.</li> </ul>

		<ul style="list-style-type: none"> <li>Removed chargeable higher attribute from the Acquisitions sub-element of the CapitalGainsOnLand element.</li> <li>Attributes incorrectly named in AccTurnDetails element. The groupdtfrom and groupdtto attributes should be accdtfrom and accdtto respectively.</li> <li>Removed sub-element AccountPeriod from LtdCpyLess250 element – no longer required.</li> <li>Attribute incorrectly named directremun in expdeductless250 – changed to directors, as per example XML.</li> <li>Attribute incorrectly named cabalandebit in balcapless250 – changed to cabalan, as per example XML.</li> <li>Additional sub-element NoticeOfAssessment added to CalculationSummary element.</li> </ul>
0.5 (Draft)	21/05/2003	<ul style="list-style-type: none"> <li>Ct1 – the form version is changed to 3</li> <li>Indicate element <ul style="list-style-type: none"> <li>parentname - added the character limits (25)</li> <li>parentnumber – removed the line that it must be a valid revenue reference number</li> <li>surrenderref 1 to 5 - removed the line that it must be a valid revenue reference number</li> <li>surrender amt1 to 5 - added the character limits (8 numeric characters)</li> <li>repairpriorloan - added entry for new element</li> <li>amtofloanrepaid - added entry for new element</li> <li>amtorefunddue - added entry for new element</li> </ul> </li> <li>ExpressionOfDoubt element <ul style="list-style-type: none"> <li>expofdoubtdetails – added the line ‘Relevant only if expofdoubt is true’</li> </ul> </li> <li>CompanyDetails/RemunerationDetails element <ul style="list-style-type: none"> <li>description – its type and description</li> </ul> </li> <li>Added new sections to the TradeIncome Element for <ul style="list-style-type: none"> <li>MaunufacturingCapitalAllowances – its sub elements and their type and description</li> <li>NonMaunufacturingCapitalAllowances – its sub elements and their type and description</li> <li>ShipCapitalAllowances – its sub elements and their type and description</li> <li>Tonnage Tax – its sub elements and their type and description</li> </ul> </li> <li>Added sections to the CapitalGainsOnLand / Acquisitions Element that were omitted in the last version <ul style="list-style-type: none"> <li>currentuse – its type and description</li> <li>costlesscurruse - its type and description</li> </ul> </li> <li>Removed sections in the DeductionsReliefs/ Deductions Element that were no longer referenced <ul style="list-style-type: none"> <li>section485 – its type and description</li> <li>section486 - its type and description</li> <li>section87A - its type and description</li> </ul> </li> <li>Added sections to the DeductionsReliefs/ ReliefsAdvanceCT Element for <ul style="list-style-type: none"> <li>OR5 – its type and description</li> <li>asscomprelieffrom - its type and description</li> <li>asscompreliefto- its type and description</li> <li>OZ1 – its type and description</li> </ul> </li> <li>Added new sections to the DeductionsReliefs Element for <ul style="list-style-type: none"> <li>AssCompDetailsFrom – its sub elements and their type and description</li> <li>AssCompDetailsTo – its sub elements and their type and</li> </ul> </li> </ul>

		<p>description</p> <ul style="list-style-type: none"> <li>Added new sections to the Surcharges Element for <ul style="list-style-type: none"> <li>OV3 – its sub elements and their type and description</li> </ul> </li> </ul> <p>Validation rule changes:</p> <ul style="list-style-type: none"> <li>Added all new elements, as listed above in no. 1, with information for the field name, whether it's a required field, the minimum value/length, the maximum value/length and other for a brief description.</li> <li>Information Added to the 'Maximum Value/Length' in the validation rules table <ul style="list-style-type: none"> <li>Company Element / Indicate / surrenderamt1 - 5 : added 'Relevant only if groupmember or branch is true'</li> </ul> </li> <li>Information Added to the 'Other Column' in the validation rules table <ul style="list-style-type: none"> <li>TradingIncome Element / TradingResults / OD1 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / TradingResults / OB1 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / TradingLosses / OS6 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / TradingLosses / OH1 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / TradingLosses / OH6 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / TradingLosses / OH7 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ExceptedTrade / OD2 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShippingIncome / OD7 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShippingIncome / OB0 : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShipTradingLosses / OSE : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShipTradingLosses / OHA : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShipTradingLosses / OHB : changed '99999999' to '1269738078'</li> <li>TradingIncome Element / ShipTradingLosses / OHC : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / InterestInState / OD3 : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / InterestInState / OD6 : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / OtherIncome / OD8 : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / OtherIncome / OD4 : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / Foreign / OF5 : changed '99999999' to '1269738078'</li> <li>InvestmentIncome Element / ForeignAccounts / nameacct : changed '40' to '25' characters</li> <li>InvestmentIncome Element / ForeignAccounts / addressacct1 : changed '40' to '25' characters</li> <li>InvestmentIncome Element / ForeignAccounts / addressacct2 : changed '40' to '25' characters</li> <li>InvestmentIncome Element / ForeignAccounts / addressacct3 : changed '40' to '25' characters</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>○ InvestmentIncome Element / ForeignAccounts / nameintermediary : changed '40' to '25' characters</li> <li>○ InvestmentIncome Element / ForeignAccounts / addressintermediary1 : changed '40' to '25' characters</li> <li>○ InvestmentIncome Element / ForeignAccounts / addressintermediary2 : changed '40' to '25' characters</li> <li>○ InvestmentIncome Element / ForeignAccounts / addressintermediary3 : changed '40' to '25' characters</li> <li>○ DeductionsReliefs Element / Deductions / OH2 : changed '99999999' to '1269738078'</li> <li>○ DeductionsReliefs Element / Deductions / OH8 : changed '99999999' to '1269738078'</li> <li>○ DeductionsReliefs Element / Credits / OL1 - 6 : changed '99999999' to '1269738078'</li> <li>○ DeductionsReliefs Element / Credits / OR2 : changed '99999999' to '1269738078'</li> <li>○ DeductionsReliefs Element / Credits / OR9 : changed '99999999' to '1269738078'</li> <li>○ AdjustLess250 Element / AdjustProfComp / netprofacct : changed '99999999' to '13000000'</li> <li>○ AdjustLess250 Element / AdjustProfComp / lossordact : changed '99999999' to '13000000'</li> </ul>
1.0 (Final)	11/07/2003	Final document published.
1.1	24/03/2004	<p>Information Added to the 'Maximum Value/Length' in the validation rules table:</p> <ul style="list-style-type: none"> <li>• Indicate – parentnumber – increased max length from 9 to 20 characters</li> <li>• RemunerationDetails – ppsn – increased max length from 9 to 20 characters</li> <li>• DeductionsReliefs – Credits – OT5, OT6 changed max length from 99999999 to 1269738078</li> </ul> <p>Corrections to document for Validation rules made as follows:</p> <ul style="list-style-type: none"> <li>• OM4, OM5 – removed validation restriction in section 3 i.e. OA4 &gt; 0</li> <li>• OH1, OH6 - removed validation restriction in section 3 i.e. OA4 &gt; 0</li> <li>• cessationdate – added validation restriction in section 3 i.e. Must be before OA2.</li> <li>• OD3, OD8 – removed obsolete validation rule in section 3. 0% of (Sum of Gross Interest (OD3) and Other Income (OD8) under deduction of Irish Tax) + Euro 5 cannot be less than Other Income Tax</li> <li>• OR7, OZ1 – added validation rule in section 3 i.e. cannot be &gt; 0 if there are no associated companies (OA4) indicated in Company Details.</li> <li>• Indicate – surrenderref1 – validation added Required if surrenderamt1 is &gt; 0</li> <li>• Indicate – surrenderref2 – validation added Required if surrenderamt2 is &gt; 0</li> <li>• Indicate – surrenderref3 – validation added Required if surrenderamt3 is &gt; 0</li> <li>• Indicate – surrenderref4 – validation added Required if surrenderamt4 is &gt; 0</li> <li>• Indicate – surrenderref5 – validation added Required if surrenderamt5 is &gt; 0</li> <li>• Indicate – surrenderamt1 – validation added Required if surrenderref1 is entered</li> <li>• Indicate – surrenderamt2 – validation added Required if</li> </ul>

		<p>surrenderref2 is entered</p> <ul style="list-style-type: none"> <li>• Indicate – surrenderamt3– validation added Required if surrenderref3 is entered</li> <li>• Indicate – surrenderamt4– validation added Required if surrenderref4 is entered</li> <li>• Indicate – surrenderamt5– validation added Required if surrenderref5 is entered</li> <li>• TradeIncome – ManufacturingCapitalAllowances – removed validation restriction (OM7 + OM8 + OM9 cannot exceed 1269738078)</li> <li>• TradeIncome – NonManufacturingCapitalAllowances – removed validation restriction (OS1 + OS2 + OS3 cannot exceed 1269738078)</li> <li>• TradeIncome – ShipCapitalAllowances – removed validation restriction (OSA + OSB + OSC + OSD cannot exceed 1269738078)</li> <li>• RentalIncome – CapitalAllowances – prioryear – added validation rule (Sum of Capital Allowances at (A) (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2))</li> <li>• RentalIncome – LandAndProperty – unusedlosses – added validation rule (Sum of Capital Allowances at (A) (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2))</li> <li>• DeductionsReliefs – ReliefsAdvanceCT – OR3 – added validation rule (if OR3 &gt; 0 then OM1 + OM2 must be &gt; 0)</li> <li>• AccountDetails – ptofgrp – added validation rule (Required if alrsubmit, greatertenm and lessquarterm is false.)</li> <li>• AccountDetails – alrsubmit – added validation rule (Required if ptofgrp, greatertenm and lessquarterm is false.)</li> <li>• AccountDetails – greatertenm – added validation rule (Required if ptofgrp, greatertenm and lessquarterm is false.)</li> <li>• AccountDetails – lessquarterm – added validation rule (Required if alrsubmit, greatertenm and ptofgrp is false.)</li> </ul>
1.2 (Final)	01/04/2005	Changed the spelling of amofrefunddue to amtorefunddue as in schema.
1.3	20/07/2012	<p>Updated the following fields to allow them to support the new format registration numbers. The update involves a change to the regular expression used to determine if a number is valid.</p> <p><b>Change Details:</b></p> <p><b>Before:</b> “[0-9]{7,8}[A-Wa-w][TWXtwx]?”</p> <p><b>After:</b> “[0-9]{7,8}[A-Wa-w][<b>A-I</b>TWX<b>Za-itwxz</b>]?”</p> <p><b>Sample Numbers:</b></p> <p><b>Existing Format:</b> 1234567T</p> <p><b>New Format:</b> 1234567FA</p>



		Section	Field
		2.3 – CompanyDetails	referencenumber
		2.10 – ManufacturingTradingLosses	surrendermanucomprefNo1 surrendermanucomprefNo2 surrendermanucomprefNo3 surrendermanucomprefNo4 surrendermanucomprefNo5
		2.13 – TradingLosses	surrendercomprefNo1 surrendercomprefNo2 surrendercomprefNo3 surrendercomprefNo4 surrendercomprefNo5
		2.17 – ShipTradingLosses	surrendershipcomprefNo1 surrendershipcomprefNo2 surrendershipcomprefNo3 surrendershipcomprefNo4 surrendershipcomprefNo5
		2.44 – AssCompDetailsFrom	asscompno
		2.45 – AssCompDetailsTo	asscompno
		2.51 – AccTurnDetails	parentnumber

## 2. Notes on Elements

The file will consist of a root Ct1 element.

### 2.1 Ct1

The Ct1 element has the following attributes:

currency	E or P, required	E for Euro, P for Pounds
formversion	Numeric, required	Must be equal to “3” for this version of the file format. Will change with each new edition of the form.
language	E or G, required	E for English, G for Irish

It then consists of one Company element and any or all of the following elements, TradeIncome, RentalIncome, InvestmentIncome, CapitalGains, CapitalGainsOnLand, DeductionsReliefs, Surcharges, AccountDetails, LtdCpyLess250, AdjustLess250, AccountNotes, CalculationSummary.

### 2.2 Company

The Company element is required, and has no attributes. It consists of the following sub-elements - CompanyDetails, Indicate, ExpressionOfDoubt and RemunerationDetails.

### 2.3 CompanyDetails

CompanyDetails is the only required element on CT1. It consists of the following attributes:

referencenumber	Alpha, required	The Company Reference Number (max length 10). Must be a valid revenue reference number.
companyname	Alpha, required	The name of the company (up to 40 chars)
OA1	Date, required	The starting date for the accounting period, which is covered by the return (DD/MM/YYYY).
OA2	Date, required	The end date for the accounting period, which is covered by the return (DD/MM/YYYY).

### 2.4 Indicate

The Indicate element is optional and consists of the following attributes:

ceasedtrade	true or false, optional	Indicator of whether the company has ceased to trade in this accounting period
cessationdate	Date, optional	The date on which the company ceased to trade in this accounting period. Becomes required if ceasedtrade is true, (DD/MM/YYYY).
periodchanged	true or false, optional	Indicator of whether the accounting period has changed since the last accounting period.
euroselection	true or false, optional	Indicator of whether the filer has previously elected to file in Punts or Euros.
closecompany	true or false, optional	Indicator of whether the company in question is a close company.
groupmember	true or false, optional	Indicator of whether the return is being filed for a company that is a member of a group.
branch	true or false, optional	Indicator of whether the return is being filed for a company that is trading through a branch or agency.
parentname	Alpha, optional	The name of the parent company. Required if groupmember or branch is true. (up to 25 chars)
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 20). Relevant only if groupmember or branch is true.
parentcountry	Alpha, optional	The country in which the parent company is

		registered. Required if group or branch is true. . (up to 25 chars)
OA4	Numeric, optional	The number of associated companies in the group. Required if groupmember is true. ) (up to 3 numeric characters with no decimal places)
surrenderref1	Alpha, optional	The 1 <sup>st</sup> Surrendering of losses Company Reference Number (max length 20). Relevant only if groupmember or branch is true.
surrenderref2	Alpha, optional	The 2 <sup>nd</sup> Surrendering of losses Company Reference Number (max length 20). Relevant only if groupmember or branch is true.
surrenderref3	Alpha, optional	The 3 <sup>rd</sup> Surrendering of losses Company Reference Number (max length 20). Relevant only if groupmember or branch is true
surrenderref4	Alpha, optional	The 4 <sup>th</sup> Surrendering of losses Company Reference Number (max length 20). Relevant only if groupmember or branch is true.
surrenderref5	Alpha, optional	The 5 <sup>th</sup> Surrendering of losses Company Reference Number (max length 20). Relevant only if groupmember or branch is true
surrenderamt1	Numeric, optional	The 1 <sup>st</sup> Amount of Loss Surrendered relating to the 1 <sup>st</sup> Surrendering of losses company reference number (surrenderref1). Up to 8 numeric characters. Relevant only if groupmember or branch is true.
surrenderamt2	Numeric, optional	The 2 <sup>nd</sup> Amount of Loss Surrendered relating to the 2 <sup>nd</sup> Surrendering of losses company reference number (surrenderref2). Up to 8 numeric characters. Relevant only if groupmember or branch is true.
surrenderamt3	Numeric, optional	The 3 <sup>rd</sup> Amount of Loss Surrendered relating to the 3 <sup>rd</sup> Surrendering of losses company reference number (surrenderref3). Up to 8 numeric characters. Relevant only if groupmember or branch is true.
surrenderamt4	Numeric, optional	The 4 <sup>th</sup> Amount of Loss Surrendered relating to the 4 <sup>th</sup> Surrendering of losses company reference number (surrenderref4). Up to 8 numeric characters. Relevant only if groupmember or branch is true.
surrenderamt5	Numeric, optional	The 5 <sup>th</sup> Amount of Loss Surrendered relating to the 5 <sup>th</sup> Surrendering of losses company reference number (surrenderref5). Up to 8 numeric characters. Relevant only if groupmember or branch is true.
repairpriorloan	true or false, optional	Indicator of whether adjustments for Directors loan repaid are required to prior year assessment.
amtloanrepaid	Numeric, optional	The amount of the Directors loan repaid. Up to 8 numeric characters. Required if repairpriorloan is true.
amtorefunddue	Numeric, optional	The amount of refund due. Up to 8 numeric characters. Required only if repairpriorloan is true.

## 2.5 ExpressionOfDoubt

The ExpressionOfDoubt element is optional and consists of the following attributes:

expofdoubt	true or false, optional	Indicator of whether the filer wishes to express any doubt about the details entered on the return.
expofdoubtdetails	Alpha, optional	A description of any doubt the filer might have

		about the return being filed (up to 500 chars). Relevant only if expofdoubt is true.
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## 2.6 RemunerationDetails

The RemunerationDetails element is optional and consists of the following attributes:

ppsn	Alpha, optional	The PPSN of the director whose remuneration details are being recorded.
salary	Numeric, optional	The amount of Salary, fees or remuneration relating the director whose details are being recorded.
otherbenefits	Numeric, optional	Other expenses or benefits relating to the director whose details are being recorded.
description	Alpha, optional	Description of expenses or benefits relating to the director whose details are being recorded.

## 2.7 TradeIncome

The TradeIncome element is optional and has no attributes. It has the following sub elements, ManufacturingTradingResults, ManufacturingCapitalAllowances, ManufacturingTradingLosses, TradingResults, NonManufacturingCapitalAllowances, TradingLosses, ExceptedTrade, ShippingIncome, ShipCapitalAllowances, and ShipTradingLosses:

## 2.8 ManufacturingTradingResults

The Manufacturing TradingResults element is optional and consists of the following attributes:

OM1	Numeric, optional	Profits per accounts as adjusted (after Capital Allowances) (up to 10 numeric characters with no decimal places). For example €2390 or £2390 = 2390.
OM2	Numeric, optional	Any balancing charges paid on manufacturing trading results (up to 10 numeric characters with no decimal places).

## 2.9 ManufacturingCapitalAllowances

The ManufacturingCapitalAllowances element is optional and has the following attributes:

OM7	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters with no decimal places).
OM8	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OM9	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

## 2.10 ManufacturingTradingLosses

The ManufacturingTradingLosses element is optional and has the following attributes:

OM3	Numeric, optional	Manufacturing Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OM4	Numeric, optional	Manufacturing Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OM5	Numeric, optional	Manufacturing Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).

OM6	Numeric, optional	Manufacturing Group Relief (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendermanucomprefNo1	Alpha, optional	The 1 <sup>st</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo2	Alpha, optional	The 2 <sup>nd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo3	Alpha, optional	The 3 <sup>rd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo4	Alpha, optional	The 4 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo5	Alpha, optional	The 5 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.

## 2.11 TradingResults

The TradingResults element is optional and consists of the following attributes:

OD1	Numeric, optional	Profits per accounts as adjusted (after Capital Allowances) (up to 10 numeric characters with no decimal places). For example €2390 or £2390 = 2390.
OB1	Numeric, optional	Any balancing charges paid on trading results (up to 10 numeric characters with no decimal places).

## 2.12 NonManufacturingCapitalAllowances

The NonManufacturingCapitalAllowances element is optional and has the following attributes:

OS1	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters with no decimal places).
OS2	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OS3	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

## 2.13 TradingLosses

The TradingLosses element is optional and has the following attributes:

OS6	Numeric, optional	Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OH1	Numeric, optional	Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OH6	Numeric, optional	Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).
OH7	Numeric, optional	Group Relief (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendercomprefNo1	Alpha, optional	The 1 <sup>st</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.

surrendercomprefNo2	Alpha, optional	The 2 <sup>nd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendercomprefNo3	Alpha, optional	The 3 <sup>rd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendercomprefNo4	Alpha, optional	The 4 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendercomprefNo5	Alpha, optional	The 5 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.

## 2.14 ExceptedTrade

The ExceptedTrade element is optional and has the following attributes:

OD2	Numeric, optional	Profits from excepted trade net after losses, charges, capital allowances, balancing charges and group relief (up to 10 numeric characters with no decimal places).
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## 2.15 ShippingIncome

The ShippingIncome element is optional and has the following attributes:

qualactivities	true or false, optional	Indicator whether there are any qualifying shipping activities.
OD7	Numeric, optional	Income from Shipping activities (up to 10 numeric characters with no decimal places).
OBO	Numeric, optional	Balancing charges relating to shipping income (up to 10 numeric characters with no decimal places).

## 2.16 ShipCapitalAllowances

The ShippingCapitalAllowances element is optional and has the following attributes:

OSA	Numeric, optional	Specified capital allowances on shipping activities (up to 10 numeric characters with no decimal places).
OSB	Numeric, optional	Capital allowances on machinery and plant relating to shipping activities (up to 10 numeric characters with no decimal places).
OSC	Numeric, optional	Capital allowances on industrial buildings relating to shipping activities (up to 10 numeric characters with no decimal places).
OSD	Numeric, optional	Other capital allowances relating to shipping activities (up to 10 numeric characters with no decimal places).

## 2.17 ShipTradingLosses

The ShipTradingLosses element is optional and has the following attributes:

OSE	Numeric, optional	Trading losses on shipping activities (up to 10 numeric characters with no decimal places).
OHA	Numeric, optional	Losses appropriate to shipping activities (up to 10 numeric characters with no decimal places).
OHB	Numeric,	Charges on shipping activities (up to 10 numeric

	optional	characters with no decimal places).
OHC	Numeric, optional	Group relief on shipping activities (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendershipcomprefNo1	Alpha, optional	The 1 <sup>st</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendershipcomprefNo2	Alpha, optional	The 2 <sup>nd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendershipcomprefNo3	Alpha, optional	The 3 <sup>rd</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendershipcomprefNo4	Alpha, optional	The 4 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendershipcomprefNo5	Alpha, optional	The 5 <sup>th</sup> Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
UnallowedExpenditure	true or false optional	Indicator of whether or not the filer is making an election under section 284(2)(AB)TCA 1997 in respect of unallowed expenditure at 13/12/2001.

## 2.18 TonnageTax

The Tonnage element is optional and has the following attributes:

tonnagetaxelected	true or false, optional	Indicator of whether or not there is any Tonnage tax elected under Section 697D TCA 1997
OE7	Numeric, optional	Tonnage Tax profits (up to 8 numeric characters with no decimal places).

## 2.19 RentalIncome

The RentalIncome element has no attributes and has the following sub elements – LandAndProperty, CapitalAllowances.

## 2.20 LandAndProperty

The LandAndProperty element is optional and has the following attributes:

grossrents	Numeric, optional	Gross rents received from land and property within the state (up to 8 numerics with no decimal places).
interest	Numeric, optional	Interest on rental income (up to 8 numerics with no decimal places).
repair	Numeric, optional	Repairs to land and property in the state (up to 8 numerics with no decimal places).
otherincome	Numeric, optional	Other expenses on land and property in the state (up to 8 numerics with no decimal places).
designatedreliefs	Numeric, optional	Designated area reliefs (up to 8 numerics with no decimal places).
OD5	Numeric, optional	Net Rent received (up to 8 numeric characters with no decimal places).
unusedlosses	Numeric, optional	Unused losses from a prior year (up to 8 numerics with no decimal places).
numberofproperties	Numeric, optional	The number of properties rented (up to 8 numerics with no decimal places).
acreage	Numeric, optional	The number of acres rented (up to 8 numeric characters with no decimal places).

OB2	Numeric, optional	Balancing Charges (up to 8 numerics with no decimal places).
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## 2.21 CapitalAllowances

The CapitalAllowances element is optional and has the following attributes:

prioryear	Numeric, optional	Capital Allowances from prior year
ringfenced	Numeric, optional	Capital Allowances (To which Part 10 TCA 1997 applies but excluding those ringfenced by Sections 352 and 353 of that part).
offsetexcesscapallow	true or false, optional	Indicator of whether the filer wishes to offset any excess capital allowances against other income from this accounting period.
OH3	Numeric, optional	Excess capital allowances indicated by offsetexcesscapallow (up to 8 numerics with no decimal places).
clawback	Numeric, optional	The clawback of any relief previously granted due to the sale of property during the year, (up to 8 numerics with no decimal places).

## 2.22 InvestmentIncome

The InvestmentIncome element has no attributes and has the following sub elements – InterestInState, OtherIncome, Foreign, ForeignDeposits, ExemptProfits, DividendWithholdingTax, ForeignAccounts and MoreForeignAccounts.

## 2.23 InterestInState

The InterestInState element is optional and has the following attributes:

OD3	Numeric, optional	Gross interest received or credited (without deduction of Irish Tax) (up to 10 numeric characters with no decimal places).
OD6	Numeric, optional	Gross interest received or credited (under deduction of Irish Tax) (up to 10 numeric characters with no decimal places).

## 2.24 OtherIncome

The OtherIncome element is optional and has the following attributes:

OD8	Numeric, optional	Other Income received under deduction of Irish Tax (up to 10 numeric characters with no decimal places).
OD4	Numeric, optional	Other Income received without deduction of Irish Tax (up to 10 numeric characters with no decimal places).

## 2.25 Foreign

The Foreign element is optional and has the following attribute:

OF5	Numeric, optional	Gross income before deduction of Irish and foreign tax (up to 10 numeric characters with no decimal places).
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## 2.26 ForeignDeposits

The ForeignDeposits element is optional and has the following attribute:

foreignbankdeposits	true or false,	Indicator of whether any Foreign Bank Accounts
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	optional	was opened in this accounting period, of which the company was the beneficial owner
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## 2.27 ExemptProfits

The ExemptProfits element is optional and has the following attribute:

exemptprofitsentitlement	Numeric, optional	Profits in respect of which the company has a statutory entitlement to exemption (up to 8 numerics with no decimal places).
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## 2.28 DividendWithholdingTax

The DividendWithholdingTax element is optional and has the following attribute:

divwithtax	true or false, optional	Indicator of whether the company has made a distribution in this accounting period
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## 2.29 ForeignAccounts

The ForeignAccounts element is optional and has the following attributes:

nameacct	alpha, optional	Name of bank where deposit account was opened (up to 25 characters). Becomes required when any other attribute in the element is not empty.
addressacct1	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
addressacct2	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
addressacct3	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
dateacct	date, optional	The date the account was opened. (DD/MM/YYYY).Must be before the date of Upload. Becomes required when any other attribute in the element is not empty.
amountdeposited	numeric, optional	Amount deposited on opening the account. Up to 8 numeric characters. Becomes required when any other attribute in the element is not empty.
nameintermediary	alpha, optional	Name of intermediary through whom account was opened (up to 25 characters)
addressintermediary1	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)
addressintermediary2	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)
addressintermediary3	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)

## 2.30 MoreForeignAccounts

The MoreForeignAccounts element is optional and has the following attribute:

moreaccounts	true or false, optional	Indicator of whether the company has more foreign bank accounts
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## 2.31 CapitalGains

The CapitalGains element has no attributes and has the following sub elements – AssetsDisposed, DetailsOfDisposals, Acquisitions, ChargeableAssetsAcquired and ChargeableAssets.

### 2.32 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

agriland	true or false, optional	Indicator whether any agricultural land or buildings were disposed of.
acreage	Numeric, optional	Acreage of the agricultural land disposed (up to 8 numerics. Can be a decimal.).
shares	Numeric, optional	The type of shares or securities that were disposed of. - 1 for Quoted - 2 for Unquoted - 3 for Quoted & Unquoted
commpremises	true or false, optional	Indicator of whether any commercial premises were disposed of.
respremises	true or false, optional	Indicator whether any residential premises were disposed of .
otherassets	true or false, optional	Indicator whether any other assets were disposed of in the filing period.

### 2.33 DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

connectedparties	true or false, optional	Indicator whether any of the disposals in AssetsDisposed were between connected parties.
totalconsideration	Numeric, optional	The total consideration of the disposals in AssetsDisposed (up to 8 numerics with no decimal places).
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 8 numerics with no decimal places).

### 2.34 Acquisitions

The Acquisitions element is optional and has the following attributes:

armslength	true or false, optional	Indicator of whether asset was acquired not at arms length.
acquisitioncosts	Numeric, optional	The costs of Acquisitions -indexed where appropriate (up to 8 numerics with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 8 numerics with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition (up to 8 numerics with no decimal places).
loss	Numeric, optional	Any loss (up to 8 numerics with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numerics with no decimal places).
chargeableathigher	Numeric, optional	Capital gains chargeable at 40%(up to 8 numerics with no decimal places).
chargeableatlower	Numeric, optional	Capital gains chargeable at 20%(up to 8 numerics with no decimal places).
previousgains	Numeric, optional	Previous Gains rolled over (up to 8 numerics with no decimal places).
rolloverrelief	Numeric, optional	Rollover Relief (up to 8 numerics with no decimal places).
rateoftax	Numeric, optional	Percentage rate of tax ( max value of 100). Required if a value has been entered for

		previousgains.
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### 2.35 ChargeableAssetsAcquired

The ChargeableAssetsAcquired element is optional and has the following attribute:

assetsacquired	true or false, optional	Indicator of chargeable assets where acquired during the year.
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### 2.36 ChargeableAssets

The ChargeableAssets element has the following attributes, note that there may be up to five ChargeableAssets elements:

assetdescription	1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9, required	Description of Asset: <ul style="list-style-type: none"> <li>• 1 for Agricultural Land</li> <li>• 2 for Development Land</li> <li>• 3 for Shares (quoted and unquoted)</li> <li>• 4 for Commercial Premises</li> <li>• 5 for Residential Premises</li> <li>• 6 for Other Business Assets</li> <li>• 7 for Antiques</li> <li>• 8 for Paintings</li> <li>• 9 for Other</li> </ul>
dateacquisition	Date, required	Date of Acquisition (DD/MM/YYYY). Must be before the date of Upload.
costacquisition	Numeric, required	Cost of Acquisition (up to 8 numerics with no decimal places).

### 2.37 CapitalGainsOnLand

The CapitalGainsOnLand element has no attributes and has the following sub elements – AssetsDisposed, DetailsOfDisposals and Acquisitions.

### 2.38 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

developmentland	True or false, optional	Indicator whether any development land or buildings were disposed of.
acreage	Numeric, optional	Acreage of the development land disposed (up to 8 numeric characters. Can be a decimal).
shares	True or false, optional	Indicator of whether any shares or securities were disposed of
commpremises	True or false, optional	Indicator of whether any commercial premises were disposed of.
respremises	True or false, optional	Indicator whether any residential premises were disposed of.
otherassets	True or false, optional	Indicator whether any other assets were disposed of in the filing period.

### 2.39 DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

connectedparties	True or false, optional	Indicator whether any of the disposals in AssetsDisposed were between connected parties.
totalconsideration	Numeric, optional	The total consideration of the disposals in AssetsDisposed (up to 8 numeric characters with

		no decimal places).
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 8 numeric characters with no decimal places).

## 2.40 Acquisitions

The Acquisitions element is optional and has the following attributes:

armslength	true or false, optional	Indicator of whether asset was acquired not at arms length.
acquisitioncosts	Numeric, optional	The costs of Acquisitions -indexed where appropriate (up to 8 numeric characters with no decimal places).
currentuse	Numeric, optional	The current use value – indexed where appropriate. (up to 8 numeric characters with no decimal places).
costlesscurruse	Numeric, optional	The cost less current use value – no indexation. (up to 8 numeric characters with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 8 numeric characters with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition up to 8 numeric characters with no decimal places). Chargeable gains must equal net gain.
loss	Numeric, optional	Any loss (up to 8 numeric characters with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numeric characters with no decimal places).
chargeableatlower	Numeric, optional	Capital gains chargeable at 20%(up to 8 numeric characters with no decimal places). Chargeable gains must equal net gain.

## 2.41 DeductionsReliefs

The DeductionsReliefs element has no attributes and has the following sub elements – Deductions, ReliefsAdvanceCT, AssCompDetailsFrom, AssCompDetailsTo and Credits.

## 2.42 Deductions

The Deductions element is optional and has the following attributes:

OH2	Numeric, optional	Management expenses (up to 8 numerics with no decimal places).
OH8	Numeric, optional	Other deductions (up to 8 numerics with no decimal places).
specifya	Alpha, optional	First part of details of other deductions ( up to 70 chars).
specifyb	Alpha, optional	Second part of details of other deductions ( up to 70 chars).

## 2.43 ReliefsAdvanceCT

The ReliefsAdvanceCT element is optional and has the following attributes:

OR3	Numeric, optional	Manufacturing relief (up to 8 numeric characters with no decimal places).
firsttimere relief	true or false, optional	Indicator of whether manufacturing relief is being claimed for the first time.
OR5	Numeric, optional	Small company relief (up to 8 numeric characters

		with no decimal places).
assoccomprieffrom	true or false, optional	Indicator of whether relief is being claimed from associated companies.
OR7	Numeric, optional	Small Companies Relief surrendered from Associated Companies (up to 8 numeric characters with no decimal places)
assoccompriefto	true or false, optional	Indicator of whether relief is being surrendered to associated companies.
OZ1	Numeric, optional	Small Companies Relief surrendered to Associated Companies (up to 8 numeric characters with no decimal places)
OL1	Numeric, optional	Manufacturing Losses (up to 10 numerics with no decimal places). If claiming this relief, manufacturing losses must be >0.
OL2	Numeric, optional	Manufacturing Charges (up to 10 numerics with no decimal places). If claiming this relief, manufacturing charges must be >0.
OL3	Numeric, optional	Manufacturing Group Relief (up to 10 numerics with no decimal places). If claiming this relief, manufacturing group relief must be >0.
OL4	Numeric, optional	Trading Losses (up to 10 numerics with no decimal places). If claiming this relief trading losses must be >0.
OL5	Numeric, optional	Trading Charges (up to 10 numerics with no decimal places). If claiming this relief trading charges must be >0
OL6	Numeric, optional	Trading Group Relief(up to 10 numerics with no decimal places). If claiming this relief trading group relief must be >0
OR2	Numeric, optional	Double taxation relief (up to 10 numerics with no decimal places).
OR9	Numeric, optional	Other reliefs (up to 10 numerics with no decimal places).
reliefdetailsa	Alpha, optional	First part of details of other deductions ( up to 70 chars).
reliefdetailsb	Alpha, optional	Second part of details of other deductions ( up to 70 chars).

#### 2.44 AssCompDetailsFrom

The AssCompDetailsFrom element is optional and can be occur more than once. It has the following attributes:

asscompname	Alpha, optional	The Name of the associate company from which the relief is being claimed.
asscompno	Alpha, optional	The reference number from which the relief is being claimed.
asscomprelief	Numeric, optional	The amount of small companies relief being claimed from the associated company indicated by asscompno (up to 8 numeric characters with no decimal places).

#### 2.45 AssCompDetailsTo

The AssCompDetailsTo element is optional and can be occur more than once. It has the following attributes:

asscompname	Alpha, optional	The Name of the associate company from which
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		the relief is being surrendered to.
asscompno	Alpha, optional	The reference number from which the relief is being surrendered to.
asscomprelief	Numeric, optional	The amount of small companies relief being surrendered to the associated company indicated by asscompno (up to 8 numeric characters with no decimal places).

## 2.46 Credits

The Credits element is optional and has the following attributes:

OT5	Numeric, optional	Professional services withholding tax (up to 10 numerics with no decimal places).
OT6	Numeric, optional	Other income tax borne on income received (up to 10 numerics with no decimal places).
taxexemptprofits	true or false, optional	Indicator of whether the amount entered at OT6 includes tax borne on exempt profits.

## 2.47 Surcharges

The Surcharges element has no attributes and has the following sub elements – SurchargesSection440, and AmountsPayable.

## 2.48 SurchargesSection440

The SurchargesSection440 element is optional and has the following attributes:

OV1	Numeric, optional	Surcharges on undistributed investment and/or estate income (up to 8 numerics with no decimal places).
OV2	Numeric, optional	Surcharges on undistributed income of service companies (up to 8 numerics with no decimal places).

## 2.49 AmountsPayable

The AmountsPayable element is optional and has the following attributes:

OV9	Numeric, optional	Payments in respect of which the company is liable to account for income tax under Section 239 TCA1997 (up to 8 numeric characters with no decimal places).
OV3	Numeric, optional	The amount of tax relief at source in respect of Insurance premiums paid as a perquisite for employees to an authorised user. (up to 8 numerics with no decimal places).

## 2.50 AccountDetails

The AccountDetails element is required, and has the following sub element - AccTurnDetails.

## 2.51 AccTurnDetails

The AccTurnDetails element is optional and has the following attributes:

ptofgrp	true or false, optional	Indicator of whether the company is part of a group and the turnover from this trade is greater than €13,000,000.
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 9). Must be a valid revenue reference number.

accdtfrom	Date, optional	Starting date of the period covered by the “company as a member of a group” accounts data. Becomes required if ptofgrp is true.
accdtto	Date, optional	Ending date of the period covered by the “company as a member of a group” accounts data. Becomes required if ptofgrp is true.
alrsubmit	true or false, optional	Indicator of whether the accounts data has already been submitted.
rtndtfrom	Date, optional	Starting date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
rtndtto	Date, optional	Ending date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
periodenddt	Date, optional	Ending date of the return with which the accounts were submitted. Becomes required if alrsubmit is true.
greaterterm	true or false, optional	Indicator of whether the income is greater than €13,000,000.
lessquarterm	true or false, optional	If none of the above categories apply, please complete this menu.

## 2.52 LtdCpyLess250

The LtdCpyLess250 element is optional, and has the following sub elements: Income, tradaccitemless250, expdeductless250, balcapless250.

## 2.53 Income

The Income element is optional and has the following attributes:

salesandrecip	Numeric, required	Sales/Receipts/Turnover (max value 13,000,000 with no decimal places)
govrecips	Numeric, required	Receipts from government agencies (max value 13,000,000 with no decimal places)
otherinc	Numeric, required	Other income (max value 13,000,000 with no decimal places)

## 2.54 tradaccitemless250

The tradaccitemless250 element is optional and has the following attributes:

purchases	Numeric, optional	Purchases (up to 8 numerics with no decimal places).
grosstp	Numeric, optional	Gross trading profits (up to 8 numerics with no decimal places).

## 2.55 expdeductless250

The expdeductless250 element is required and has the following attributes:

swscosts	Numeric, required	Salaries/Wages, Staff costs (up to 8 numerics with no decimal places).
directors	Numeric, required	Director’s remuneration including fees, bonuses, etc. (up to 8 numerics with no decimal places).
cntrctrs	Numeric, required	Sub- contractors (up to 8 numerics with no decimal places).
cpfees	Numeric, optional	Consultancy, professional fees (up to 8 numerics with no decimal places).

mts	Numeric, required	Motor, Travel and subsistence (up to 8 numerics with no decimal places).
rprsrenew	Numeric, optional	Repairs/renewals (up to 8 numerics with no decimal places).
intpay	Numeric, optional	Interest payables (up to 8 numerics with no decimal places).
depwriteoff	Numeric, optional	Depreciation, goodwill, capital write-off (up to 8 numerics with no decimal places).
provdb	Numeric, optional	Provision including bad debts (up to 8 numerics with no decimal places).
totexp	Numeric, optional	Other expenses- total (up to 8 numerics with no decimal places).

## 2.56 balcapless250

The balcapless250 element is required and has the following attributes:

direcbal	Numeric, required	Balance of director's current and loan account (up to 8 numerics with no decimal places).
swfgoods	Numeric, optional	Stock, Work in progress, finished goods (up to 8 numerics with no decimal places).
bdprepay	Numeric, optional	Debtors and prepayments (up to 8 numerics with no decimal places).
cashbank	Numeric, required	Cash/Bank - debit (up to 8 numerics with no decimal places).
blocredit	Numeric, required	Bank/loans/overdraft – credit (up to 8 numerics with no decimal places).
accruals	Numeric, optional	Creditors and accruals (up to 8 numerics with no decimal places).
cabalan	Numeric, optional	Client account balances- debit (up to 8 numerics with no decimal places).
cabalancredit	Numeric, optional	Client account balances - credit (up to 8 numerics with no decimal places).
taxcredit	Numeric, optional	Tax creditors (up to 8 numerics with no decimal places).
sharefunds	Numeric, optional	Shareholders funds (up to 8 numerics with no decimal places).

## 2.57 AdjustLess250

The AdjustLess250 element is optional, and has the following sub elements AdjustProfComp and Adjustments.

## 2.58 AdjustProfComp

The AdjustProfComp element is required and has the following attributes:

netprofacct	Numeric, required	Profit on ordinary activities before taxation (max value 13,000,000 with no decimal places). Either the netprofacct or the lossordact must be filled in
lossordact	Numeric, required	Loss on ordinary activities before taxation (max value 13,000,000 with no decimal places). Either the netprofacct or the lossordact must be filled in

## 2.59 Adjustments

The Adjustments element is optional and has the following attributes:

mtrestrict	Numeric, optional	Motor expenses restriction (up to 8 numerics with no decimal places).
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subsanddon	Numeric, optional	Subscriptions and donations (up to 8 numerics with no decimal places).
entertexp	Numeric, optional	Entertainment expenses (up to 8 numerics with no decimal places).
legalexpen	Numeric, optional	Legal and professional expenses (up to 8 numerics with no decimal places).
sect130	Numeric, optional	Section 130 loan interest (up to 8 numerics with no decimal places).
lighthp	Numeric, optional	Light Heat and phone (up to 8 numerics with no decimal places).
netgain	Numeric, optional	Net gain on sale of fixed assets (up to 8 numerics with no decimal places), not allowed if netloss present.
netloss	Numeric, optional	Net loss on sale of fixed assets (up to 8 numerics with no decimal places) not allowed if netgain present.

## 2.60 AccountsNotes

The AccountNotes element is optional and contains the following sub- elements Reservations, Change, PriorYear, ChangeAct, Exceptional, and ExtraNotes.

## 2.61 Reservations

The Reservations element is optional and has the following attributes:

xacts	true or false, optional	Indicator of whether there are any reservations with regard to transactions with the parent or group company.
acceptance	true or false, optional	Indicator of whether there are any reservations with regard to acceptance of management assurances.
breakdown	true or false, optional	Indicator of whether there are any reservations with regard to accounting breakdown.
substan	true or false, optional	Indicator of whether there are any reservations with regard to inability to substantiate cash transactions.
notesother	true or false, optional	Indicator of whether there are any other reservations.

## 2.62 Change

The Change element is optional and has the following attributes:

ntsdeprec	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to depreciation of fixed asset.
ntsstocks	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to stocks and work in progress.
prpdevelop	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to property development transactions.
chngothor	true or false, optional	Indicator of whether there have been any other changes in accounting policy.

## 2.63 PriorYear

The PriorYear element is optional and has the following attributes:

pradjust	true or false, optional	Indicator of whether there are prior year adjustments arising from changes in accounting
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		policies or from correction of fundamental errors.
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## 2.64 ChangeAct

The ChangeAct element is optional and has the following attributes:

activities	true or false, optional	Indicator of whether there has been a change in the nature of the company's activities.
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## 2.65 Exceptional

The Exceptional element is optional and has the following attribute:

excepitem	true or false, optional	Indicator of whether there is any exceptional item relating to any other exceptional items.
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## 2.66 ExtraNotes

The ExtraNotes element is optional and has the following attributes:

notesbox	Alpha, optional	Any additional information relating to the return.
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## 2.67 CalculationSummary

The CalculationSummary element is optional, and has the following sub elements  
Section1085Restriction, NoticeOfAssessment and Liability .

## 2.68 Section1085Restriction

The ExtraNotes element is optional and has the following attributes:

indicaterestriction	true or false, optional	Indicator of whether the return is being filed late, and the customer has taken account of the restrictions imposed by Section1085 TCA 1997.
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## 2.69 NoticeOfAssessment

The NoticeOfAssessment element is optional and has the following attributes:

shortnoarequested	true or false; optional	Indicator that a Short Notice of Assessment has been requested.
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## 2.70 Liability

The Income element is optional and has the following attributes:

OP8	Numeric, optional	Positive Tax Liability - Money owed to Revenue (up to 9 numerics, can be a decimal). Should be displayed if shortnoarequested is set to true.
OR8	Numeric, optional	Negative Tax Liability - Money owed by Revenue (up to 9 numerics, can be a decimal). Should be displayed if shortnoarequested is set to true

### 3. Validation Rules

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
<i>Company element</i>				
<i>CompanyDetails element</i>				
referencenumber	Y		10 chars	Must be a valid reference number. Should be supplied if known.
companyname	Y		40 chars	
OA1	Y	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be before the end date of the accounting period for which the return is being filed.
OA2	Y	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date for which the return is being filed. Must be later 31/12/2001.
<i>Indicate element</i>				
ceasedtrade	N			true or false , otherwise assumed to be false
cessationdate	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Becomes required if ceased trade is true. Must be before the date on which the return is being filed. Must be within 12 months of the date on which the return is being filed. Must be before OA2.
periodchanged	N			true or false , otherwise assumed to be false.
euroselection	N			true or false , otherwise assumed to be false
closecompany	N			true or false , otherwise assumed to be false
groupmember	N			true or false , otherwise assumed to be false
branch	N			true or false , otherwise assumed to be false
parentname	N	0 chars	25 chars	Required if groupmember or branch is true.
parentnumber	N		20 chars	Relevant only if groupmember or branch is true.
parentcountry	N	0 chars	25 chars	Required if groupmember or branch is true.
OA4	N	0	999	Required if groupmember is true.
surrenderref1	N		20 chars	Relevant only if groupmember or branch is true. Required if surrenderamt1 is > 0
surrenderref2	N		20 chars	Relevant only if groupmember or branch is true. Required if surrenderamt2 is > 0

surrenderref3	N		20 chars	Relevant only if groupmember or branch is true. Required if surrenderamt3 is > 0
surrenderref4	N		20 chars	Relevant only if groupmember or branch is true. Required if surrenderamt4 is > 0
surrenderref5	N		20 chars	Relevant only if groupmember or branch is true. Required if surrenderamt5 is > 0
surrenderamt1	N	0	99999999	Relevant only if groupmember or branch is true. Required if surrenderref1 is entered
surrenderamt2	N	0	99999999	Relevant only if groupmember or branch is true. Required if surrenderref2 is entered
surrenderamt3	N	0	99999999	Relevant only if groupmember or branch is true. Required if surrenderref3 is entered
surrenderamt4	N	0	99999999	Relevant only if groupmember or branch is true. Required if surrenderref4 is entered
surrenderamt5	N	0	99999999	Relevant only if groupmember or branch is true. Required if surrenderref5 is entered
repairpriorloan	N			true or false , otherwise assumed to be false
amtofloanrepaid	N	0	99999999	Relevant only if repairpriorloan is true.
amtorefunddue	N	0	99999999	Relevant only if repairpriorloan is true.
ExpressionOfDoubt element				
expofdoubt	N			true or false , otherwise assumed to be false
expofdoubtdetails	N	0 chars	500 chars	Relevant only if expofdoubt is true.
RemunerationDetails element				
ppsn			20 chars	Should be supplied if known.
salary	N	0	99999999	
otherbenefits	N	0	99999999	
description	N	0	500 chars	
TradeIncome element				
ManufacturingTradingResults element				
OM1	N	0	1269738078	
OM2	N	0	1269738078	
ManufacturingCapitalAllowances element				
OM7	N	0	1269738078	
OM8	N	0	1269738078	
OM9	N	0	1269738078	

ManufacturingTradingLosses element				
OM3	N	0	1269738078	
OM4	N	0	1269738078	
OM5	N	0	1269738078	
OM6	N	0	1269738078	Allowed only if OA4 > 0
surrendermanucomprefNo1	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo2	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo3	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo4	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo5	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
TradingResults element				
OD1	N	0	1269738078	Required if any other fields are filled for non-manufacturing trade income. Where losses occur enter 0.
OB1	N	0	1269738078	
NonManufacturingCapitalAllowances element				
OS1	N	0	1269738078	
OS2	N	0	1269738078	
OS3	N	0	1269738078	
TradingLosses element				
OS6	N	0	1269738078	
OH1	N	0	1269738078	
OH6	N	0	1269738078	
OH7	N	0	1269738078	Allowed only if OA4 > 0
surrendercomprefNo1	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo2	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo3	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if

				OH7 has a value.
surrendercomprefNo4	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo5	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
ExceptedTrade element				
OD2	N	0	1269738078	
ShippingIncome element				
qualactivities	N			true or false, otherwise assumed to be false
OD7	N	0	1269738078	
OBO	N	0	1269738078	
ShipCapitalAllowances element				
OSA	N	0	1269738078	
OSB	N	0	1269738078	
OSC	N	0	1269738078	
OSD	N	0	1269738078	
ShipTradingLosses element				
OSE	N	0	1269738078	
OHA	N	0	1269738078	
OHB	N	0	1269738078	
OHC	N	0	1269738078	Allowed only if OA4 > 0
surrendershipcomprefNo1	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo2	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo3	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo4	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo5	N		9 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
UnallowedExpenditure	N			true or false , otherwise assumed to be false.
TonnageTax element				

tonnage tax elected	N			true or false , otherwise assumed to be false
OE7	N	0	99999999	Relevant only if tonnage tax elected is true.
<i>Rental Income element</i>				
Land and Property element				
gross rents	N	0	99999999	
interest	N	0	99999999	
repair	N	0	99999999	
other income	N	0	99999999	
designated reliefs	N	0	99999999	
unused losses	N	0	99999999	Sum of Capital Allowances at (A) (prior year) and Unused Losses (unused losses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
OD5	N	0	99999999	Net Rent figure, should be sum of ( gross rents + clawback ) – ( interest + repair + other + designated reliefs ).
number of properties	N	0	99999999	
acreage	N	0	99999999	
OB2	N	0	99999999	
Capital Allowances element				
prior year	N	0	99999999	Sum of Capital Allowances at (A) (prior year) and Unused Losses (unused losses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
ring fenced	N	0	99999999	
offset excess capital allow				true or false , otherwise assumed to be false.
OH3	N	0	99999999	If offset excess capital allow is true, should enter a value in this field.
clawback	N	0	99999999	
<i>Investment Income element</i>				
Interest in State element				
OD3	N	0	1269738078	
OD6	N	0	1269738078	
Other Income element				
OD8	N	0	1269738078	
OD4	N	0	1269738078	
Foreign element				

OF5	N	0	1269738078	
ForeignDeposits element				
foreignbankdeposits	N			true or false, otherwise assumed to be false
ExemptProfits element				
exemptprofitsentitlement	N	0	99999999	
DividendWithholdingTax element				
divwithtax	N			true or false, otherwise assumed to be false
ForeignAccounts element				
nameacct	N		25 characters	Becomes required when any other attribute in the element is not empty.
addressacct1	N		25 characters	
addressacct2	N		25 characters	
addressacct3	N		25 characters	
dateacct	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Becomes required when any other attribute in the element is not empty. Must be before the date on which the return is being filed.
amountdeposited	N	0	99999999	Becomes required when any other attribute in the element is not empty.
nameintermediary	N		25 characters	
addressintermediary1	N		25 characters	
addressintermediary2	N		25 characters	
addressintermediary3	N		25 characters	
MoreForeignAccounts element				
moreaccounts	N			true or false, otherwise assumed to be false
<i>CapitalGains element</i>				
AssetsDisposed element				
agriland	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
shares	N			1 for “Quoted”, 2 for “Unquoted”, 3 for “Quoted and Unquoted”.
commpremises	N			true or false , otherwise assumed to be false.
respremises	N			true or false , otherwise assumed to be false.
otherassets	N			true or false , otherwise assumed to be false.
DetailsOfDisposals element				



connectedparties				true or false , otherwise assumed to be false.
totalconsideration	N	0	99999999	
incidentalcosts	N	0	99999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	99999999	
enhanceexpenditure	N	0	99999999	
netgain	N	0	99999999	If there is a gain should equal (totalconsideration – (incidentalcosts + acquisitioncosts + enhanceexpenditure + lossesforward + rolloverrelief )). Otherwise if there is a loss should equal 0.
loss	N	0	99999999	If there is a loss should equal the positive value of (totalconsideration – (incidentalcosts + acquisitioncosts + enhanceexpenditure + lossesforward + rolloverrelief )). Otherwise if there is a gain should equal 0.
lossesforward	N	0	99999999	
chargeableathigher	N	0	99999999	
chargeableatlower	N	0	99999999	
previousgains	N	0	99999999	
rolloverrelief	N	0	99999999	
rateoftax	N	0	100	Required if a value has been entered for previousgains.
ChargeableAssets				
assetdescription	N	1	9	Description of Asset: <ul style="list-style-type: none"> <li>• 1 for Agricultural Land</li> <li>• 2 for Development Land</li> <li>• 3 for Shares (quoted and unquoted)</li> <li>• 4 for Commercial Premises</li> <li>• 5 for Residential Premises</li> <li>• 6 for Other Business Assets</li> <li>• 7 for Antiques</li> <li>• 8 for Paintings</li> <li>• 9 for Other</li> </ul> Becomes required when any other attribute in the element is not empty.
costacquisition	N	0	99999999	Becomes required when any other attribute in the element is not empty.

dateacquisition	N	0	99999999	Becomes required when any other attribute in the element is not empty. Must of format DD/MM/YYYY. Must be before the date on which the return is being filed.
<i>CapitalGainsOnLand element</i>				
AssetsDisposed element				
developmentland	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
shares	N			true or false , otherwise assumed to be false.
commpremises	N			true or false , otherwise assumed to be false.
respremises	N			true or false , otherwise assumed to be false.
otherassets	N			true or false , otherwise assumed to be false.
DetailsOfDisposals element				
connectedparties				true or false , otherwise assumed to be false.
totalconsideration	N	0	99999999	
incidentalcosts	N	0	99999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	99999999	
currentuse	N	0	99999999	
costlesscurruse	N	0	99999999	
enhanceexpenditure	N	0	99999999	
netgain	N	0	99999999	Chargeable gain must equal net gain.
loss	N	0	99999999	
lossesforward	N	0	99999999	
chargeableatlower	N	0	99999999	Chargeable gain must equal net gain.
<i>DeductionsReliefs element</i>				
Deductions element				
OH2	N	0	1269738078	
OH8	N	0	1269738078	
specifya	N	0	70	Up to 70 chars.

specifyb	N	0	70	Up to 70 chars.
ReliefsAdvanceCT element				
OR3	N	0	99999999	if OR3 > 0 then OM1 + OM2 must be > 0
firsttimerelief				true or false , otherwise assumed to be false.
OR5	N	0	99999999	Cannot be > 0 if there are no associated companies (OA4) indicated in Company Details.
assoccomprieffrom				true or false , otherwise assumed to be false.
OR7	N	0	99999999	Cannot be > 0 if there are no associated companies (OA4) indicated in Company Details.
assoccompriefto				true or false , otherwise assumed to be false.
OZ1	N	0	99999999	Cannot be > 0 if there are no associated companies (OA4) indicated in Company Details.
OL1	N	0	1269738078	If a value is entered in this field OM4 must be > 0.
OL2	N	0	1269738078	If a value is entered in this field OM5 must be > 0.
OL3	N	0	1269738078	If a value is entered in this field OM6 must be > 0.
OL4	N	0	1269738078	If a value is entered in this field OH1 must be > 0.
OL5	N	0	1269738078	If a value is entered in this field OH6 must be > 0.
OL6	N	0	1269738078	If a value is entered in this field OH7 must be > 0.
OR2	N	0	1269738078	Can only be > 0 if OF5 > 0.
OR9	N	0	1269738078	
reliefdetailsa	N	0	70	Up to 70 chars.
reliefdetailsb	N	0	70	Up to 70 chars.
AssCompDetailsFrom				
asscompname	N	0	500	Relevant if assoccomprieffrom is set to true.
asscompno	N		9 chars	Relevant if assoccomprieffrom is set to true. Should be supplied if known.
asscompriefto	N	0	99999999	Relevant if assoccomprieffrom is set to true.
AssCompDetailsTo				
asscompname	N	0	500	Relevant if assoccompriefto is set to true.
asscompno	N		9 chars	Relevant if assoccompriefto is set to true. Should be supplied if known.
asscompriefto	N	0	99999999	Relevant if assoccompriefto is set to true.
Credits element				
OT5	N	0	1269738078	
OT6	N	0	1269738078	

taxexemptprofits				true or false , otherwise assumed to be false.
<i>Surcharges element</i>				
SurchargesSection440 element				
OV1	N	0	99999999	
OV2	N	0	99999999	
<i>AmountsPayable element</i>				
OV9	N	0	99999999	
OV3	N	0	99999999	

<i>AccountDetails element</i>				
<i>AccTurnDetails element</i>				
ptofgrp	N			true or false , otherwise assumed to be false. Required if alrsubmit, greatertenm and lessquarterm is false.
parentnumber	N		9 chars	Must be a valid reference number. Should be supplied if known.
accdtfrom	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when ptofgpr is set to true.
accdtto	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date covered by the accounts data being submitted. Becomes required when ptofgpr is set to true.
alrsubmit	N			true or false, otherwise assumed to be false. Required if ptofgpr, greatertenm and lessquarterm is false.
rtndtfrom	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.
rtndtto	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.

periodenddt	N	10 chars	10 chars	Must be in date format “DD/MM/YYYY”. Must be before the date on which the return is being filed. Becomes required when alrsubmit is set to true.
greaterterm	N			true or false , otherwise assumed to be false. Required if ptofgpr, alrsubmit and lessquarterterm is false.
lessquarterterm	N			true or false , otherwise assumed to be false. Required if ptofgpr, alrsubmit and greaterterm is false.
<i>LtdCpyLess250 element</i>				
Income element				
salesandrecip	Y	0	13000000	Required if govrecips and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
govrecips	Y	0	13000000	Required if salesandrecip and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
otherinc	Y	0	13000000	Required if salessandrecip and govrecips are empty. salesandrecip + govrecips + otherinc must be < 13000000
tradaccitemless250				
purchases	N	0	99999999	
grosscp	N	0	99999999	
expdeductless250				
swscosts	Y	0	99999999	
directors	Y	0	99999999	
cntrctrs	Y	0	99999999	
cpfees	N	0	99999999	
mts	Y	0	99999999	
rprsrenew	N	0	99999999	
intpay	N	0	99999999	
depwriteoff	N	0	99999999	
provdb	N	-99999999	99999999	
totexp	N	0	99999999	
balcapless250				
direcbal	Y	0	99999999	
swfgoods	N	0	99999999	

bdprepay	N	0	99999999	
cashbank	Y	0	99999999	
blocredit	Y	0	99999999	
accruals	N	0	99999999	
cabalandebit	N	0	99999999	
cabalancredit	N	0	99999999	
taxcredit	N	0	99999999	
sharefunds	N	0	99999999	
<i>AdjustLess250 element</i>				
<i>AdjustProfComp element</i>				
netprofacct	Y	0	13000000	Either netprofacct or lossordact must be present. Not allowed if lossordact present.
lossordact	Y	0	13000000	Either netprofacct or lossordact must be present. Not allowed if netprofacct present.
<i>Adjustments element</i>				
mtrrestrict	N	0	99999999	
subsanddon	N	0	99999999	
entertexp	N	0	99999999	
legalexpen	N	0	99999999	
sect130	N	0	99999999	
lighthp	N	0	99999999	
netgain	N	0	99999999	
netloss	N	0	99999999	
<i>AccountsNotes element</i>				
<i>Reservations element</i>				
xacts	N			true or false , otherwise assumed to be false.
acceptance	N			true or false , otherwise assumed to be false.
breakdown	N			true or false , otherwise assumed to be false.
substan	N			true or false , otherwise assumed to be false.
notesother	N			true or false , otherwise assumed to be false.

Change element				
ntsdeprec	N			true or false , otherwise assumed to be false.
ntsstocks	N			true or false , otherwise assumed to be false.
prpdevelop	N			true or false , otherwise assumed to be false.
chngothor	N			true or false , otherwise assumed to be false.
PriorYear element				
pradjust	N			true or false , otherwise assumed to be false.
ChangeAct element				
activities	N			true or false , otherwise assumed to be false.
Exceptional element				
excepitem	N			true or false , otherwise assumed to be false.
ExtraNotes element				
notesbox	N	0	500	
<i>CalculationSummary element</i>				
Section1085Restriction element				
indicaterestriction	N			true or false , otherwise assumed to be false.
NoticeOfAssessment				
shortnoarequested	N	0		true or false, otherwise assumed to be false
Liability element				
OP8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.
OR8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.