File Format Notes

CT1 Version 7

Document Version: 1.2 (Final)

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1. Version Control

Version	Date	Change
1.0	11/04/2007	Document Created.
1.1	25/06/2007	• Element 'sharefunds' changed from ros:positive10 to ros:integer10. • Element 'direcbal' changed from ros:positive10 to ros:integer10. • ROS will now accept either element name 'assetsdirectorstrans' or 'assetsdirectortrans'. • ROS will now accept either element name 'associaterfno' or 'assoicaterefno'. • ROS will now accept either element name 'credittopeningbal' or 'creditopeningbal'. • Element 'stallionfees' changed from ros:positive10 to ros:integer10. • Element 'distributionsstallionfees' changed from ros:positive10 to ros:integer10. • Element 'woodlands' changed from ros:positive10 to ros:integer10. • Element 'distributionswoodlands' changed from ros:positive10 to ros:integer10. • Element 'greyhoundstudfees' changed from ros:positive10 to ros:integer10. • Element 'distributionsgreyhoundstudfees' changed from ros:positive10 to ros:integer10.
1.2	05/07/2007	• Element acreage changed from ros:acreage8 to ros:positiveDec5 • Element OA4 changed from ros:positive3 to ros:positive2. • Element adverseOp changed to adverseop. • Element disclaimOp changed to disclaimop.
1.3	20/07/12	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. **Change Details:** **Before**: *"[0-9]{7,8}[A-Wa-w][TWXtwx]?"* **After:** *"[0-9]{7,8}[A-Wa-w][A-ITWXZa-itwxz]?"* **Sample Numbers:** **Existing Format:** 1234567T **New Format:** 1234567FA <table><tr><td>**Section**</td><td>**Field**</td></tr><tr><td>2.3 – CompanyDetails</td><td>referencenumber</td></tr><tr><td>2.9 - BeneficialOwnership</td><td>ppsn</td></tr><tr><td>2.10 – Participators</td><td>ppsn</td></tr><tr><td>2.11 - Associates</td><td>associaterefno shareholdertaxreferenceno</td></tr><tr><td>2.28 – TonnageTax</td><td>referencenumber</td></tr></table>

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, required	E for Euro
formversion	Numeric, required	Must be equal to "7" 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
product	Alpha, required	The name of the software company that the CT1 was developed e.g. "DUMMY LTD" in the product tag.

It then consists of one Company element and any or all of the following elements, TradeIncome, RentalIncome, InvestmentIncome, CapitalGains, CapitalGainsOnLand, DeductionsReliefs, Surcharges, PropertyIncentives, 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, GroupReliefSurrenderLosses, GroupReliefClaimLosses, IrishSubsidiaries, ForeignSubsidiaries, Associates, BeneficialOwnership, Participators, ExpressionOfDoubt, AdditionalNotes, CurrentLoanAccounts, RemunerationDetails and AgentInfo.

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:

companychanges	true or false, optional	Indicator of whether the company has changed its nature of trade, business address or registered office address.
tradenature	Alpha, optional	Company's new nature of Trade, Business or Activity. Relevant only if companychanges is true (up to 30 characters).
businessaddress1	Alpha, optional	Address line 1 of company's new business address. Relevant only if companychanges is true (up to 35 characters).
businessaddress2	Alpha, optional	Address line 2 of company's new business address. Relevant only if companychanges is true (up to 35 characters).
businessaddress3	Alpha, optional	Address line 3 of company's new business address. Relevant only if companychanges is true (up to 35 characters).

businessaddress4	Alpha, optional	Address line 4 of company's new business address. Relevant only if companychanges is true (up to 35 characters).
regofficeaddress1	Alpha, optional	Address line 1 of company's new registered office address. Relevant only if companychanges is true (up to 35 characters).
regofficeaddress2	Alpha, optional	Address line 2 of company's new registered office address. Relevant only if companychanges is true (up to 35 characters).
regofficeaddress3	Alpha, optional	Address line 3 of company's new registered office address. Relevant only if companychanges is true (up to 35 characters).
regofficeaddress4	Alpha, optional	Address line 4 of company's new registered office address. Relevant only if companychanges is true (up to 35 characters).
periodchanged	true or false, optional	Indicator of whether the accounting period has changed since the last accounting period.
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. Relevant if groupmember is true. (up to 40 chars)
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 20). Relevant only if groupmember is true.
parentcountry	Alpha, optional	The country in which the parent company is registered. Relevant if groupmember is true. (up to 25 chars)
companyassociates	true or false, optional	Indicator of whether the return being filed for a company that has associated companies.
OA4	Numeric, optional	The number of associated companies in the group. Required if companyassociates is true.) (up to 2 numeric characters with no decimal places)
repairpriorloan	true or false, optional	Indicator of whether adjustments for Directors loan repaid or claim for relief under Section 396A(3) TCA (carry back losses) are required to prior year assessment.
directorOA2	Date, optional	The ending date for Accounting period(s) originally assessed (DD/MM/YYYY). Required if repairpriorloan is true and if amtofrefunddue and amtofloanrepaid are entered.
amtofloanrepaid	Numeric, optional	The amount of the Directors loan repaid. Up to 8 numeric characters. Required if repairpriorloan is true and if directorOA2 and amtofrefunddue are entered.
amtofrefunddue	Numeric, optional	The amount of refund due. Up to 8 numeric characters. Required if repairpriorloan is true and if directorOA2 and amtofloanrepaid are entered.
claimrelief	Numeric, optional	Claim for relief under Section 396A(3) TCA 1997(carry-back of losses). The amount of loss (restricted by S 1085 TCA 1997 where necessary) to be set back. Up to 8 numeric characters. Required only if repairpriorloan is true and directorOA2, amtofloanrepaid, amtofrefunddue are entered

2.5   GroupReliefSurrenderLosses

The GroupReliefSurrenderLosses element is optional and can occur up to 100 times and consists of the following attributes:

companyname	Alpha, optional	The Surrendering of losses Company's name. Relevant only if groupmember is true (Up to 40 chars)
referencenumber	Alpha, optional	The Surrendering of losses Company Reference Number (Up to 20 characters). Relevant only if groupmember is true.
natureofrelief	Alpha, optional	The Nature of the relief for the surrendering losses (Up to 40 characters). Relevant only if groupmember is true.
surrenderamt	Numeric, optional	The Amounts of Loss Surrendered relating to the company. Up to 10 numeric characters. Relevant only if groupmember is true.

2.6   GroupReliefClaimLosses

The GroupReliefClaimLosses element is optional and can occur up to 100 times and consists of the following attributes:

claimlosscompanyname	Alpha, optional	The name of the Company from which losses are claimed. Relevant only if groupmember is true. (Up to 40 chars).
claimlossrefno	Alpha, optional	The reference number of the Company from which losses are claimed. (Up to 20 characters) Relevant only if groupmember is true.
claimlossreliefnature	Alpha, optional	The Nature of the relief for the claimed losses (Up to 40 characters). Relevant only if groupmember is true.
amtclaimed	Numeric, optional	The Amount claimed. Up to 10 numeric characters. Relevant only if groupmember is true.

2.7   IrishSubsidiaries

The IrishSubsidiaries element is optional and can occur up to 100 times and consists of the following attribute:

subsidiaryrefno	Alpha, optional	The Subsidiary Company Reference Number. (Up to 20 characters) Relevant only if groupmember is true.

2.8   ForeignSubsidiaries

The ForeignSubsidiaries element is optional and can occur up to 100 times and consists of the following attribute:

subsidiaryname	Alpha, optional	The Subsidiary Name. (Up to 40 characters) Relevant only if groupmember is true.
subsidiarycountry	Alpha, optional	The Country of Residence of the Subsidiary. (Up to 25 characters) Relevant only if groupmember is true.

2.9   BeneficialOwnership

The BeneficialOwnership element is optional and can occur up to 100 times. It contains details of the beneficial ownership of the issued percentage shares and loan stock (including debentures) during the accounting period. It consists of the following attributes:

ppsn	Alpha, optional	The PPSN of the Shareholder. Relevant only if closecompany is true. (Up to 20 chars)
subsidiaryname	Alpha, optional	The Name of the Shareholder. Relevant only if closecompany is true. (Up to 40 chars)
address	Alpha, optional	The Address of the Shareholder. Relevant only if

		closecompany is true. (Up to 140 characters).
holdingshares	Numeric, optional	Holding of percentage Shares etc. Decimal field Relevant only if closecompany is true. (Up to 4 numeric characters 99.99)
loanstock	Numeric, optional	Holding of Loan Stock etc. Decimal field. Relevant only if closecompany is true. (Up to 5 numeric characters 100.00)

2.10   Participators

The Participators element is optional and can occur up to 100 times. It consists of the following attributes:

ppsn	Alpha, optional	The PPSN of the Shareholder. Relevant only if closecompany is true. (Up to 20 chars)
participatorname	Alpha, optional	The Name of the person who was a participator in the Company at any time during the accounting period. Relevant only if closecompany is true. (Up to 40 chars)
participatoraddress	Alpha, optional	The Address of the person who was a participator in the Company at any time during the accounting period. Relevant only if closecompany is true. (Up to 140 characters).

2.11   Associates

The Associates element is optional and can occur up to 500 times. It consists of the following attributes:

associatename	Alpha, optional	The Name of Associate Company. Relevant only if companyassociates is true. (Up to 40 chars)
associaterefno	Alpha, optional	The Reference Number of the Associate Company (max length 20). Must be a valid revenue reference number. Relevant only if companyassociates is true. ROS will now accept element name 'associaterefno' or 'assoicaterefno'.
shareholdername	Alpha, optional	The Shareholders name. Relevant only if companyassociates is true. (Up to 40 chars)
shareholdertaxreferenceno	Alpha, optional	The Shareholders Irish Tax reference Number. Must be a valid revenue reference number. Relevant only if companyassociates is true. (Up to 40 chars)
shareholdershares	Numeric, optional	Percentage of shareholder's shares in the company. Up to 99.99. Relevant only if companyassociates is true.

2.12   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.

2.13   AdditionalNotes

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

addnotes	true or false, optional	Indicator of whether the filer wishes to add additional comments to the form.

details	Alpha, optional	The additional notes content. Relevant only if addnotes is true (up to 500 chars).

2.14 RemunerationDetails

The RemunerationDetails element is optional and can occur up to 100 times. It consists of the following attributes:

ppsn	Alpha, optional	The PPSN of the director whose remuneration details are being recorded (up to 20 chars).
directorsname	Alpha, optional	The name of the director whose remuneration details are being recorded (up to 40 chars).
salary	Numeric, optional	The amount of Salary, fees or remuneration relating the director whose details are being recorded. Up to 8 numeric characters
expenses	Numeric, optional	The amount of expenses payments made to Director. Up to 8 numeric characters.
otherexpenses	Numeric, optional	Amounts paid to other persons to defray expenses incurred by Director. Up to 8 numeric characters.
assetsdirectorstrans	Numeric, optional	Value of Assets transferred to Director. Up to 8 numeric characters. Element may also be called 'assetsdirectortrans'. ROS will accept either element name.
assetsdirectorprov	Numeric, optional	Value of Assets provided for Director's use. Up to 8 numeric characters.
otherbenefits	Numeric, optional	Value of other benefits or facilities relating to the director whose details are being recorded. Up to 8 numeric characters

2.15 CurrentLoanAccounts

The CurrentLoanAccounts element is optional and can occur up to 100 times. It consists of the following attributes:

name	Alpha, optional	The name of the director or participator whose account details are being recorded (up to 40 chars).
ppsnumber	Alpha, optional	The PPSN of the director or participator whose account details are being recorded (up to 20 chars).
debitopeningbal	Numeric, optional	The amount of a debit opening balance. Up to 8 numeric characters
creditopeningbal	Numeric, optional	The amount of a credit opening balance. Up to 8 numeric characters. ROS will now accept element name 'creditopeningbal' or 'credittopeningbal'.
debitsadvances	Numeric, optional	Amounts of any debits and advances. Up to 8 numeric characters.
creditsrepay	Numeric, optional	Amounts of any credits and repayments Up to 8 numeric characters.
debitclosingbal	Numeric, optional	Amount of a debit closing balance. Up to 8 numeric characters.
creditclosingbal	Numeric, optional	Amount of a credit closing balance. Up to 8 numeric characters.

2.16 AgentInfo

The AgentInfo element is optional. It consists of the following attributes:

| agenttain | Alpha, optional | The TAIN number of the agent for the main taxpayer (length 6). Must be a valid reference number. |
| agentreferenceno | Alpha, optional | The Agents Reference number for the Client or the Agents Phone number (up to 30 chars). |

2.17   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, ShipTradingLosses ,TonnageTax, ShortLeaseAssets and ApprovedDonations.

2.18   ManufacturingTradingResults

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

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

2.19   ManufacturingCapitalAllowances

The ManufacturingCapitalAllowances element is optional and has the following attributes:

manufacturingpropertyincentive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true PropertyIncentives section must be is included
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).

2.20   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 groupmember in CompanyDetails/Indicate is true.
ManUITFChanges	true or	Indicator to check if there has been a change this

	false, optional	accounting period to the valuation of work-in-progress as a result of the application of UITF Abstract 40, which gave rise to an uplift in value and that one fifth of the uplift in the trading profit is included, and will account for the remaining value over the next four accounting periods. (Sec. 95A 1997)

2.21   TradingResults

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

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

2.22   NonManufacturingCapitalAllowances

The NonManufacturingCapitalAllowances element is optional and has the following attributes:

nonmanufacturingpropertyincentive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true PropertyIncentives section must be is included
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).

2.23   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 groupmember in CompanyDetails/Indicate is true.
NonManUITFChanges	true or false, optional	Indicator to check if there has been a change this accounting period to the valuation of work-in-progress as a result of the application of UITF Abstract 40, which gave rise to an uplift in value and that one fifth of the uplift in the trading profit is included, and will account for the remaining value over the next four accounting periods. (Sec. 95A 1997)

2.24   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).
ExcepTradUITF Changes	true or false, optional	Indicator to check if there has been a change this accounting period to the valuation of work-in-progress as a result of the application of UITF Abstract 40, which gave rise to an uplift in value and that one fifth of the uplift in the trading profit is included, and will account for the remaining value over the next four accounting periods. (Sec. 95A 1997)

2.25 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	Profits from Shipping activities (before Capital Allowances) (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).

2.26 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).

2.27 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).
OHB	Numeric, optional	Charges on shipping activities (up to 10 numeric 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 groupmember in CompanyDetails

		is true.
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.
ShipIncomeUITFChanges	true or false optional	Indicator to check if there has been a change this accounting period to the valuation of work-in-progress as a result of the application of UITF Abstract 40, which gave rise to an uplift in value and that one fifth of the uplift in the trading profit is included, and will account for the remaining value over the next four accounting periods. (Sec. 95A 1997)

2.28   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).
chartered75intonnage	true or false, optional	Indicator of whether a single company met the 75% limit on chartered-in tonnage. Relevant only if tonnagetaxelected is true.
tonnagetaxgroupelect	true or false, optional	Indicator of whether a group of companies was party to a tonnage Tax Group election. Relevant only if tonnagetaxelected is true.
groupname	alpha, optional	Name of Group of companies. (up to 40 alpha characters) Relevant only if tonnagetaxelected is true.
namerepcompany	alpha, optional	Name of representative company. (up to 40 alpha characters) Relevant only if tonnagetaxelected is true.
referencenumber	alpha, optional	Reference Number. Relevant only if tonnagetaxelected is true.
tonnagedatestart	date, optional	Accounting period start date.(DD/MM/YYYY) Relevant only if tonnagetaxelected is true.
tonnagedateend	date, optional	Accounting period start date.(DD/MM/YYYY) Relevant only if tonnagetaxelected is true.

2.29   TonnageTaxProfitDetails

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).
imonumber	Numeric, optional	IMO Number. Relevant only if tonnagetaxelected is true. (up to 7 numeric characters with no decimal places).
nameofship	alpha, optional	Name of Ship. (up to 40 alpha characters) Relevant only if tonnagetaxelected is true.
interestinship	alpha, optional	Type of interest in Ship. Must be either 'O', 'C' or 'G. O = Owned of bareboat chartered in; C = Chartered in other than on bareboat items; G = Chartered from another member of the same tonage tax group. Relevant only if tonnagetaxelected is true.

nettonnage	Numeric, optional	Net Tonnage. (Up to 10 numeric characters with no decimal places). Relevant only if tonnagetaxelected is true.
numberdays	Numeric, optional	Number of days operated. (up to 5 numeric characters with no decimal places). Relevant only if tonnagetaxelected is true.
tonnageprofit	Numeric, optional	Tonnage Tax Profits. (up to 10 numeric characters with no decimal places). The total of all the Tonnage Profits = OE7. Relevant only if tonnagetaxelected is true.

2.30   ShortLeaseAssets

The ShortLeaseAssets element is optional and has the following attributes:

taxationshortleaseassets	true or false, optional	Indicator of whether or not the filer is making an election under Section 80A TCA 1997 for taxation of Short Lease Assets

2.31   ApprovedDonations

The ApprovedDonations element is optional and has the following attributes:

donationsportsbodies	Numeric, optional	Donation has been made to Approved Sports Bodies (up to 10 numeric characters with no decimal places).
donationcharitiesotherbodies	Numeric, optional	Donation has been made to Charities and Other Approved Bodies (up to 10 numeric characters with no decimal places).

2.32   RentalIncome

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

2.33   LandAndProperty

The LandAndProperty element is optional and has the following attributes:

rentedresidentialpremises	true or false, optional	Indicates whether rented residential premises have met with registration requirements of Part 7 of the Residential Tenancies Act.
OD5	Numeric, optional	Net Rent received (up to 10 numeric characters with no decimal places).
unusedlosses	Numeric, optional	Unused losses from a prior year (up to 10 numeric characters with no decimal places).
OB2	Numeric, optional	Balancing Charges (up to 10 numeric characters with no decimal places).

2.34   CapitalAllowances

The CapitalAllowances element is optional and has the following attributes:

capallowpropertyincentive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true, PropertyIncentives section must be included.). Up to 10 numerics with no decimal places.
ringfencedprior	Numeric, optional	Capital Allowances which are allowable against Rental Income only (include Capital Allowances forward). Up to 10 numerics with no decimal places.
other	Numeric,	Other Capital Allowances (to which Part 10 TCA

	optional	1997 applies but excluding those ringfenced by Sections 352 and 353 of that part).). Up to 10 numerics with no decimal places.
OJ4	Numeric, optional	Total Capital Allowances. Sum of ringfencedprior + other.). Up to 10 numerics with no decimal places.
offsetexcesscapallow	true or false, optional	Indicator of whether the filer wishes to offset excess capital allowances against other income from this accounting period.). Up to 10 numerics with no decimal places.
offsetexcesscapitalallowamount	Numeric, optional	Amount of excess capital allowances to be offset. Relevant if offsetexcesscapallow is true. Up to 10 numerics with no decimal places.
groupexcesscapitalallow	Numeric, optional	Amount of group relief - excess capital allowances to be offset. Up to 10 numerics with no decimal places. If this field is filled there should be groupmember should be true in CompanyDetails.
OH3	Numeric, optional	Total excess capital allowances (up to 10 numerics with no decimal places). Sum of offsetexcesscapitalallowamount + groupexcesscapitalallow.

2.35   InvestmentIncome

The InvestmentIncome element has no attributes and has the following sub elements – InterestInState, OtherIncome, Foreign, ForeignLifeOffshore, ForeignLifePolicyDetails, OffShoreFundDetails, OtherOffShoreProductDetailss, ForeignDeposits, ExemptProfits, DividendWitholdingTax, DWTDetails, DistributionsReceived, ForeignAccounts , MoreForeignAccounts, StapledStockArrangement and StapledStockDetails.

2.36   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).

2.37   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).

2.38   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).

2.39   ForeignLifeOffshore

The ForeignLife element is optional and has the following attributes:

foreignlife	true or false, optional	Indicator of whether Foreign Life Policies (Part 26 ch 6 TCA 1997) applies- a policy was issued in the accounting period ending in the year 2004 from any Member State of the EU, EEA or from a Member State of the OECD with which Ireland has a double taxation agreement. This relates to ForeignLifePolicyDetails element.
offshore	true or false, optional	Indicator of whether Offshore Funds (Part 27 ch 4 TCA 1997) applies - Any material interest in offshore fund(s) in the EU, EEA or in a Member State of the OECD with which Ireland has a double taxation agreement. This relates to OffShoreFundDetails element.
offshoreproducts	true or false, optional	Indicator of whether Other Offshore Products applies - Details for each material interest in offshore products acquired in the accounting period ending in the year 2007 outside the EU or EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement. This relates to OtherOffShoreProductDetails element.

2.40   ForeignLifePolicyDetails

The ForeignLifePolicyDetails element is optional and is limited to 10 occurrences. It has the following attributes:

commencename	alpha, optional	Name of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 40 characters). Becomes required when any other attribute in the element is not empty.
commenceaddress1	alpha, optional	Address line 1 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 35 characters)
commenceaddress2	alpha, optional	Address line 2 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 35 characters)
commenceaddress3	alpha, optional	Address line 3 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 35 characters)
policyterms	alpha, optional	Terms of policy. Relevant only if foreignlife is true (up to 35 characters). Becomes required when any other attribute in the element is not empty.
annualpremiums	Numeric, optional	Annual premiums payable. Relevant only if foreignlife is true (up to 10 numeric characters).

		Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 40 characters)
acquiredddress1	alpha, optional	Address line 1 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 35 characters)
acquiredddress2	alpha, optional	Address line 2 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 35 characters)
acquiredddress3	alpha, optional	Address line 3 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 35 characters)
OF3	numeric, optional	Payment taxable as Case 111 Sch. D (Section 730j(b) TCA 1997). Where the payment is not taken into account as a receipt of a trade carried on by the company. Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF4 is empty.
OF4	numeric, optional	Gain taxable as Case 1V Sch. D (Section 730k(1) TCA 1997). Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF3 is empty.

2.41   OffShoreFundDetails

The OffShoreFundDetails element is optional and is limited to 10 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore fund(s). Relevant only if offshore is true (up to 40 characters). Becomes required when any other attribute in the element is not empty.
offshoreaddress1	alpha, optional	Address line 1 of offshore fund(s). Relevant only if offshore is true (up to 35 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore fund(s). Relevant only if offshore is true (up to 35 characters)
offshoreaddress3	alpha, optional	Address line 3 of offshore fund(s). Relevant only if offshore is true (up to 35 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshore is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 40 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 35 characters)
acquiredaddress2	alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired.

		Relevant only if offshore is true (up to 35 characters)
acquiredaddress3	alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 35 characters)
OF6	numeric, optional	Income taxable as Case 111 Sch. D (Section 747D(b) TCA 1997) (Where the income is not taken into account in computing the profits or gains of a trade carried on by the company) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	numeric, optional	Gain taxable at 23% Case 1V Sch. D (Section 747E(1)(a) TCA 1997) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF6 is empty.

2.42   OtherOffShoreProductDetails

The OtherOffShoreProductDetails element is optional and is limited to 10 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore products. Relevant only if offshoreproducts is true (up to 40 characters). Becomes required when any other attribute in the element is not empty
offshoreaddress1	alpha, optional	Address line 1 of offshore products. Relevant only if offshoreproducts is true (up to 35 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore products. Relevant only if offshoreproducts is true (up to 35 characters)
offshoreaddress3	alpha, optional	Address line 3 of offshore products. Relevant only if offshoreproducts is true (up to 35 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshoreproducts is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty
paymentamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshoreproducts is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 40 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 35 characters)

| acquiredaddress2 | alpha, optional | Address line 2 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 35 characters) |
| acquiredaddress3 | alpha, optional | Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 35 characters) |

2.43   ForeignDeposits

The ForeignDeposits element is optional and has the following attribute:

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

2.44   ExemptProfits

The ExemptProfits element is optional and has the following attribute:

stallionfees	Numeric, optional	Stallion Fees under S 231 TCA 1997 (up to 8 numeric characters).
distributionsstallionfees	Numeric, optional	Distributions out of exempt profit or gains from Stallion Fees (up to 10 numeric characters).
woodlands	Numeric, optional	Woodlands under S 232 TCA 1997 (up to 10 numeric characters).
distributionswoodlands	Numeric, optional	Distributions out of exempt profit or gains from Woodlands (up to 10 numeric characters).
greyhoundstudfees	Numeric, optional	Greyhound Stud Fees under S 233 TCA 1997 (up to 10 numeric characters).
distributionsgreyhoundstud fees	Numeric, optional	Distributions out of exempt profit or gains from Greyhound Stud Fees (up to 10 numeric characters).
patentincome	Numeric, optional	Patent Income under Section 234 TCA 1997 (up to 10 numeric characters).
distributionspatentincome	Numeric, optional	Distributions out of exempt profit or gains from Exempt Patent income (up to 10 numeric characters).
other	Numeric, optional	Other (specify) (up to 10 numeric characters).

2.45   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 |

2.46   DWTDetails

The DWTDetails element is optional and is limited to 40 occurrences. It has the following attributes:

| datedistribution | date, optional | Date of the DWT Distribution (DD/MM/YYYY). |

		Relevant only if divwithtax is true.
grossvaluedistributi on	Numeric, optional	Gross Value of the Distribution (up to 10 numeric characters). Relevant only if divwithtax is true.
valuededucted	Numeric, optional	Value of DWT deducted, if any (up to 10 numeric characters). Relevant only if divwithtax is true.

2.47   DistributionsReceived

The DistributionsReceived element is optional. It has the following attribute:

amountdistribution	Numeric, optional	Amount of the Distributions (up to 10 numeric characters).

2.48   ForeignAccounts

The ForeignAccounts element is optional and is limited to 10 occurrences. It has the following attributes:

nameacct	alpha, optional	Name of bank where deposit account was opened (up to 40 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 35 characters)
addressacct2	alpha, optional	Address of bank where deposit account was opened (up to 35 characters)
addressacct3	alpha, optional	Address of bank where deposit account was opened (up to 35 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 10 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 40 characters)
addressintermediary1	alpha, optional	Address of intermediary through whom account was opened (up to 35 characters)
addressintermediary2	alpha, optional	Address of intermediary through whom account was opened (up to 35 characters)
addressintermediary3	alpha, optional	Address of intermediary through whom account was opened (up to 35 characters)

2.49   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

2.50   StapledStockArrangement

The StapledStockArrangement element is optional and has the following attribute:

stapledstock	true or false, optional	Indicator of whether the company entered into a staple stock arrangement, under Section 172L TCA 1997, with a non -resident company and the non- resident company made any distribution in the

		accounting period

2.51 StapledStockDetails

The StapledStockDetails element is optional and can occur up to 10 times. It has the following attributes:

companyname	alpha, optional	Name of non-resident company. Relevant only if stapledstock is true (up to 40 characters)
recipientnameaddress	alpha, optional	Name and address of recipient of distribution. Relevant only if stapledstock is true (up to 140 characters)
distributiondate	Date, required	date of distribution. Relevant only if stapledstock is true (DD/MM/YYYY).
amtdistribution	Numeric, optional	amount of distribution. Relevant only if stapledstock is true (up to 10 numeric characters)

2.52 CapitalGains

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

2.53 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

agriland	Numeric, optional	Number of Disposals of agricultural land/buildings. (up to 3 numeric characters)
agrilanddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on agricultural land.
acreage	Numeric, optional	Acreage of the agricultural land disposed (up to 8 numeric characters. Can be a decimal.).
agrilandconsid	Numeric, optional	Amount of consideration of the agricultural land. (up to 10 numeric characters)
sharesquoted	Numeric, optional	Number of Disposals of quoted shares. (up to 3 numeric characters)
sharesquoteddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on quoted shares.
sharesquotedconsid	Numeric, optional	Amount of consideration of the quoted shares. (up to 10 numeric characters)
sharesunquoted	Numeric, optional	Number of Disposals of unquoted shares. (up to 3 numeric characters)
sharesunquoteddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on unquoted shares.
sharesunquotedconsid	Numeric, optional	Amount of consideration of the unquoted shares. (up to 10 numeric characters)
commpremises	Numeric, optional	Number of Disposals of commercial premises. (up to 3 numeric characters)
commpremisesdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on commercial properties.
commpremisesconsid	Numeric, optional	Amount of consideration of the commercial premises. (up to 10 numeric characters)
respremises	Numeric, optional	Number of Disposals of residential premises. (up to 3 numeric characters)
respremisesdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on residential properties.
respremisesconsid	Numeric, optional	Amount of consideration of the residential premises. (up to 10 numeric)

otherassets	Numeric, optional	Number of Disposals of other assets. (up to 3 numeric characters)
otherassetsdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on other assets.
otherassetsconsid	Numeric, optional	Amount of consideration of the other assets. (up to 10 numeric characters)
totalconsideration	Numeric, optional	Total amount of disposal consideration (up to 10 numeric characters). Sum of agrilandconsid + sharesquotedconsid + sharesunquotedconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.

2.54   DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

netconsideration	Numeric, optional	The net consideration of the disposals in AssetsDisposed (up to 10 numeric with no decimal places). Equal to totalconsideration in Assets Disposed - incidentalcosts)
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 10 numeric with no decimal places).

2.55   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 10 numeric with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 10 numeric with no decimal places).
chargeablegain	Numeric, optional	Amount of Chargeable Gain (up to 10 numeric with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition (up to 10 numeric with no decimal places).
unusedlosses	Numeric, optional	Unused losses for carry forward to future accounting periods (up to 10 numeric with no decimal places).
loss	Numeric, optional	Any loss (up to 10 numeric with no decimal places).
lossesforward	Numeric, optional	Losses brought forward from previous accounting periods (up to 10 numeric with no decimal places).
chargeableathigher	Numeric, optional	Capital gains chargeable at 40%(up to 10 numeric with no decimal places).
chargeableatlower	Numeric, optional	Capital gains chargeable at 20%(up to 10 numeric with no decimal places).
previousgains	Numeric, optional	Previous Gains rolled over (up to 10 numeric

		with no decimal places).

2.56   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.

2.57   ChargeableAssets

The ChargeableAssets element has the following attributes, note that there may be up to 10 ChargeableAssets elements:

assetdescription	1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9, required	Description of Asset: 1 for Agricultural Land 2 for Development Land 3 for Shares (quoted and unquoted) 4 for Commercial Premises 5 for Residential Premises 6 for Other Business Assets 7 for Antiques 8 for Paintings 9 for Other
dateacquisition	Date, required	Date of Acquisition (DD/MM/YYYY). Must be before the date of Upload.
costacquistion	Numeric, required	Cost of Acquisition (up to 10 numeric with no decimal places).

2.58   CapitalGainsOnLand

The CapitalGainsOnLand element (that relates to development land) has no attributes and has the following sub elements – AssetsDisposed, DetailsOfDisposals and Acquisitions.

2.59   AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

developmentland	Numeric, optional	Number of Disposals of development land/buildings. (up to 3 numeric characters)
devlanddispconn	True or false, optional	Indicator of whether there is disposals between connected parties on development land
acreage	Numeric, optional	Acreage of the development land disposed (up to 8 numeric characters. Can be a decimal).
devlandconsid	Numeric, optional	Amount of consideration on development land (up to 10 numeric characters).
sharesquoted	Numeric, optional	Number of Disposals of shares. (up to 3 numeric characters)
sharesquoteddispconn	True or false, optional	Indicator of whether there are disposals between connected parties on shares
sharesquotedconsid	Numeric, optional	Amount of consideration on shares (up to 10 numeric characters).
sharesunquoted	Numeric, optional	Number of Disposals of shares. (up to 3 numeric characters)
sharesunquoteddispconn	True or false, optional	Indicator of whether there are disposals between connected parties on shares
sharesunquotedconsid	Numeric, optional	Amount of consideration on shares (up to 10 numeric characters).
commpremises	Numeric, optional	Number of Disposals of commercial premises. (up to 3 numeric characters)
commpremisesdispconn	True or false,	Indicator of whether there are disposals between

	optional	connected parties on commercial premises.
commpremisesconsid	Numeric, optional	Amount of consideration on commercial premises (up to 10 numeric characters).
respremises	Numeric, optional	Number of Disposals of residential premises. (up to 3 numeric characters)
respremisesdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on residential premises.
respremisesconsid	Numeric, optional	Amount of consideration on residential premises (up to 10 numeric characters).
otherassets	Numeric, optional	Number of Disposals of other assets. (up to 3 numeric characters)
otherassetsdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on other assets.
otherassetsconsid	Numeric, optional	Amount of consideration on other assets (up to 10 numeric characters).
totalconsideration	Numeric, optional	Total amount of disposal consideration. Sum of devlandconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.

2.60   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 10 numeric characters with no decimal places).
currentuse	Numeric, optional	The current use value – indexed where appropriate. (up to 10 numeric characters with no decimal places).
costlesscurruse	Numeric, optional	The cost less current use value – no indexation. (up to 10 numeric characters with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 10 numeric characters with no decimal places).
chargeablegain	Numeric, optional	The amount of Chargeable Gain (up to 10 numeric characters with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition up to 10 numeric characters with no decimal places). Chargeable gains must equal net gain.
unusedlosses	Numeric, optional	Unused losses for carry forward to future accounting periods (up to 10 numeric with no decimal places).
loss	Numeric, optional	Any loss (up to 10 numeric characters with no decimal places).
lossesforward	Numeric, optional	Losses brought forward from previous accounting periods (up to 10 numeric characters with no decimal places).
netchargeablegaininitialfirstperiod	Numeric, optional	Net Chargeable Gain for initial period of first year (up to 10 numeric characters with no decimal places).
netchargeablegainlaterfirstperiod	Numeric, optional	Net Chargeable Gain for later period of first year (up to 10 numeric characters with no decimal places).

netchargeablegaininitial secondperiod	Numeric, optional	Net Chargeable Gain for initial period of second year (Up to 10 numeric characters with no decimal places).
netchargeablegainlaters econdperiod	Numeric, optional	Net Chargeable Gain for later period of second year (Up to 10 numeric characters with no decimal places).
totalcapitalgainsdue	Numeric, optional	Total Capital Gains due for this accounting period (Up to 10 numeric characters with no decimal places).

2.61   PropertyIncentives

The PropertyIncentives element has no attributes and has the following sub elements – Residential, Industrial.

2.62   Residential

The Residential element is optional and has the following attributes:

resurbanrenewalinves tor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme (up to 10 numeric characters).
restownrenewalinvest or	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme (up to 10 numeric).
resseasideinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AU) under the Seaside Resort Scheme (up to 10 numeric).
resruralrenewalinvest or	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme (up to 10 numeric).
reslivingovershopinve stor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme (up to 10 numeric characters).
resparkrideinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme (up to 10 numeric characters).
resstudentaccinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme (up to 10 numeric characters).
resotherscheme	Alpha, optional	Name of Residential Scheme and section if not one of the Residential incentives already listed (up to 70 characers).
resotheramt	Numeric, optional	Amount of relief due on Investor/Lessor Residential property under the Scheme specified in resotherscheme (up to 10 numeric characters).

2.63   Industrial

indurbanrenewalowner	Numeric, optional	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier (up to 10 numeric characters).

indurbanrenewalinvestor	Numeric, optional	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor (up to 10 numeric characters).
indtownrenewalowner	Numeric, optional	Amount of relief being claimed under Town Renewal for Owner/Occupier (up to 10 numeric characters).
indtownrenewalinvestor	Numeric, optional	Amount of relief being claimed under Town Renewal for Investor/Lessor (up to 10 numeric characters).
indseasideowner	Numeric, optional	Amount of relief being claimed under Seaside Resort for Owner/Occupier (up to 10 numeric characters).
indseasideinvestor	Numeric, optional	Amount of relief being claimed under Seaside Resort for Investor/Lessor (up to 10 numeric characters).
indruralrenewalowner	Numeric, optional	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier (up to 10 numeric characters).
indruralrenewalinvestor	Numeric, optional	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor (up to 10 numeric characters).
indmultistoreycarowner	Numeric, optional	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier (up to 10 numeric characters).
indmultistoreycarinvestor	Numeric, optional	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor (up to 10 numeric characters).
indlivingovershopowner	Numeric, optional	Amount of relief being claimed under Living over the Shop for Owner/Occupier (up to 10 numeric characters).
indlivingovershopinvestor	Numeric, optional	Amount of relief being claimed under Living over the Shop for Investor/Lessor (up to 10 numeric characters).
indenterpriseareaowner	Numeric, optional	Amount of relief being claimed under Enterprise Areas for Owner/Occupier (up to 10 numeric characters).
indenterpriseareainvestor	Numeric, optional	Amount of relief being claimed under Enterprise Areas for Investor/Lessor (up to 10 numeric characters).
indparkrideowner	Numeric, optional	Amount of relief being claimed under Park and Ride for Owner/Occupier (up to 10 numeric characters).
indparkrideinvestor	Numeric, optional	Amount of relief being claimed under Park and Ride for Investor/Lessor (up to 10 numeric characters).
indhotelowner	Numeric, optional	Amount of relief being claimed under Hotels for Owner/Occupier (up to 10 numeric characters).
indhotelinvestor	Numeric, optional	Amount of relief being claimed under Hotels for Investor/Lessor (up to 10 numeric characters
indholidaycottageowner	Numeric, optional	Amount of relief being claimed under Holiday Cottages for Owner/Occupier (up to 10 numeric characters).
indholidaycottageinvestor	Numeric, optional	Amount of relief being claimed under Holiday Cottages for Investor/Lessor (up to 10 numeric characters).
indholidayhostelowner	Numeric, optional	Amount of relief being claimed under Holiday Hostel for Owner/Occupier (up to 10 numeric characters).

indholidayhostelinvestor	Numeric, optional	Amount of relief being claimed under Holiday Hostel for Investor/Lessor (up to 10 numeric characters).
indguesthouseowner	Numeric, optional	Amount of relief being claimed under Guest House for Owner/Occupier (up to 10 numeric characters).
indguesthouseinvestor	Numeric, optional	Amount of relief being claimed under Guest House for Investor/Lessor (up to 10 numeric characters).
indnursinghomeowner	Numeric, optional	Amount of relief being claimed under Nursing Homes for Owner/Occupier (up to 10 numeric characters).
indnursinghomeinvestor	Numeric, optional	Amount of relief being claimed under Nursing Homes for Investor/Lessor (up to 10 numeric characters).
indhousingelderlyowner	Numeric, optional	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier (up to 10 numeric characters).
indhousingelderlyinvestor	Numeric, optional	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor (up to 10 numeric characters).
indconvalescenthomeowner	Numeric, optional	Amount of relief being claimed under Convalescent Homes for Owner/Occupier (up to 10 numeric characters).
indconvalescenthomeinvestor	Numeric, optional	Amount of relief being claimed under Convalescent Homes for Investor/Lessor (up to 10 numeric characters).
indprivatehospitalowner	Numeric, optional	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier (up to 10 numeric characters).
indprivatehospitalinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor (up to 10 numeric characters).
indpsychiatrichospitalowner	Numeric, optional	Amount of relief being claimed under Qualifying Psychiatric Care Hospitals for Owner/Occupier (up to 10 numeric characters).
indpsychiatrichospitalinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Psychiatric Care Hospitals for Investor/Lessor (up to 10 numeric characters).
indpsychiatriccentreowner	Numeric, optional	Amount of relief being claimed under Qualifying Psychiatric Care Centres for Owner/Occupier (up to 10 numeric characters).
indpsychiatriccentreinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Psychiatric Care Centres for Investor/Lessor (up to 10 numeric characters).
indsportsinjuryclinicowner	Numeric, optional	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier (up to10 numeric characters).
indsportsinjuryclinicinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor (up to 10 numeric characters).
indchildcarebuildingowner	Numeric, optional	Amount of relief being claimed Buildings used for certain childcare purposes under for Owner/Occupier (up to 10 numeric characters).
indchildcarebuildinginvestor	Numeric, optional	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor (up to 10 numeric; characters).
indotherscheme	Alpha, optional	Name of Industrial Scheme and section if not

		one of the Industrial incentives already listed (up to 70 characers).
indotheramt	Numeric, optional	Amount of relief being claimed under Industrial property for the Scheme specified in indotherscheme for Owner/Occupier and/or Investor/Lessor (up to 10 numeric characters).

2.64   DeductionsReliefs

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

2.65   Deductions

The Deductions element is optional and has the following attributes:

managementexpenses	Numeric, optional	Management expenses (up to 10 numerics with no decimal places).
groupmanagementexpenses	Numeric, optional	Group Relief - Management expenses (up to 10 numerics with no decimal places). If this field is filled groupmember of CompanyDetails must be true.
OH2	Numeric, optional	Total Management expenses (up to 10 numerics with no decimal places). Sum of managementexpenses + groupmanagementexpenses
OH8	Numeric, optional	Other deductions not claimed elsewhere (up to 10 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).

2.66   ReliefsCT

The ReliefsCT element is optional and has the following attributes:

OR3	Numeric, optional	Manufacturing Relief (up to 10 numeric characters with no decimal places).
OL1	Numeric, optional	Excess Manufacturing Losses for relief on a value basis (up to 10 numerics with no decimal places). If claiming this relief, manufacturing losses must be >0.
OL2	Numeric, optional	Excess Manufacturing Charges for relief on a value basis (up to 10 numerics with no decimal places). If claiming this relief, manufacturing charges must be >0.
OL3	Numeric, optional	Excess Manufacturing Group Relief for relief on a value basis (up to 10 numerics with no decimal places). If claiming this relief, manufacturing group relief must be >0.
OL4	Numeric, optional	Excess Trading Losses for relief on a value basis (up to 10 numerics with no decimal places). If claiming this relief trading losses must be >0.
OL5	Numeric, optional	Excess Trading Charges for relief on a value basis (up to 10 numerics with no decimal places). If claiming this relief trading charges must be >0
OL6	Numeric, optional	Excess Trading Group Relief for relief on a value basis (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).
residentialrelief	Numeric, optional	Residential Land relief (up to 10 numerics with no decimal places).
otherreliefs	Numeric, optional	Other reliefs (up to 10 numerics with no decimal places).
OR9	Numeric, optional	Total Other reliefs (up to 10 numerics with no decimal places). The total of residentialrelief + otherreliefs.
reliefdetailsa	Alpha, optional	First part of details of other deductions (up to 70 chars).

2.67 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.
researchdevcredit	true or false, optional	Indicator of whether Research and development tax credit is being claimed.
rdcreditclaimed	Numeric, optional	Research and development tax credit. Amount of relief claimed under Section 766A TCA 1997 (up to 10 numeric characters). Relevant only if researchdevcredit is true.
rdunusedcreditclaimed	Numeric, optional	Unused credit claimed under Section 766 TCA 1997 carried forward from previous period (up to 10 numeric characters). Relevant only if researchdevcredit is true.
rdcreditdue	Numeric, optional	Research and development tax credit. Amount of relief due on the construction or refurbishment on a building under Section 766A TCA 1997 (up to 10 numeric characters). Relevant only if researchdevcredit is true.
rdunusedcreditdue	Numeric, optional	Unused credit claimed on the construction or refurbishment of a building carried forward from previous period (up to 10 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefclaim	Numeric, optional	Research and development tax credit. Amount of Group relief claimed under Section 766A(4) TCA 1997 (up to 10 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefsurr	Numeric, optional	Research and development tax credit. Amount of Group relief surrendered under Section 766A(4) TCA 1997 (up to 10 numeric characters). Relevant only if researchdevcredit is true.

2.68 Surcharges

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

2.69 SurchargesSection440

The SurchargesSection440 element is optional and has the following attributes:

OV1	Numeric, optional	Surcharges on undistributed investment and/or

		estate income (up to 10 numerics with no decimal places).
OV2	Numeric, optional	Surcharges on undistributed income of service companies (up to 10 numerics with no decimal places).

2.70   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 10 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 10 numerics with no decimal places).

2.71   LtdCpyLess250

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

2.72   Income

The Income element is optional and has the following attributes:

accperiodfrom	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodto is present. Must be before accperiodto.
accperiodto	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodfrom is present. Must be after accperiodfrom.
salesandrecip	Numeric, required	Sales/Receipts/Turnover (up to 10 numerics with no decimal place)
govrecips	Numeric, required	Receipts from government agencies (up to 10 numerics with no decimal place)
otherinc	Numeric, required	Other income (up to 10 numerics with no decimal place)

2.73   tradaccitemless250

The tradaccitemless250 element is optional and has the following attributes:

purchases	Numeric, optional	Purchases (up to 10 numerics with no decimal places).
grosstp	Numeric, optional	Gross trading profits (up to 10 numerics with no decimal places).

2.74   expdeductless250

The expdeductless250 element is required and has the following attributes:

swscosts	Numeric, required	Salaries/Wages, Staff costs (up to 10 numerics with no decimal places).
directors	Numeric, optional	Director's remuneration including fees, bonuses, etc. (up to 10 numerics with no decimal places).
cntrctrs	Numeric, required	Sub- contractors (up to 10 numerics with no decimal places).

cpfees	Numeric, optional	Consultancy, professional fees (up to 10 numerics with no decimal places).
mts	Numeric, optional	Motor, Travel and subsistence (up to 10 numerics with no decimal places).
rprsrenew	Numeric, optional	Repairs/renewals (up to 10 numerics with no decimal places).
intpay	Numeric, optional	Interest payables (up to 10 numerics with no decimal places).
depwriteoff	Numeric, optional	Depreciation, goodwill, capital write-off (up to 10 numerics with no decimal places).
provdb	Numeric, optional	Provision including bad debts (up to 10 numerics with no decimal places).
totexp	Numeric, optional	Other expenses- total (up to 10 numerics with no decimal places).

2.75   balcapless250

The balcapless250 element is required and has the following attributes:

direcbal	Numeric, optional	Balance of director's current and loan account (up to 10 numerics with no decimal places).
swfgoods	Numeric, optional	Stock, Work in progress, finished goods (up to 10 numerics with no decimal places).
bdprepay	Numeric, optional	Debtors and prepayments (up to 10 numerics with no decimal places).
cashbank	Numeric, required	Cash/Bank - debit (up to 10 numerics with no decimal places).
blocredit	Numeric, required	Bank/loans/overdraft – credit (up to 10 numerics with no decimal places).
accruals	Numeric, optional	Creditors and accruals (up to 10 numerics with no decimal places).
cabalan	Numeric, optional	Client account balances- debit (up to 10 numerics with no decimal places).
cabalancredit	Numeric, optional	Client account balances - credit (up to 10 numerics with no decimal places).
taxcredit	Numeric, optional	Tax creditors (up to 10 numerics with no decimal places).
sharefunds	Numeric, optional	Shareholders funds (up to10 numerics with no decimal places).

2.76   AdjustLess250

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

2.77   AdjustProfComp

The AdjustProfComp element is required and has the following attributes:

| netprofacct | Numeric, required | Profit on ordinary activities before taxation (max value 9,999,999,999 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 9,999,999,999 with no decimal places). Either the netprofacct or the lossordact must be filled in |

2.78   Adjustments

The Adjustments element is optional and has the following attributes:

subsanddon	Numeric, optional	Subscriptions and donations (up to 10 numerics with no decimal places).
entertexp	Numeric, optional	Entertainment expenses (up to 10 numerics with no decimal places).
legalexpen	Numeric, optional	Legal and professional expenses (up to 10 numerics with no decimal places).
sect130	Numeric, optional	Section 130 loan interest (up to 10 numerics with no decimal places).
lighthp	Numeric, optional	Light Heat and phone (up to 10 numerics with no decimal places).
netgain	Numeric, optional	Net gain on sale of fixed assets (up to 10 numerics with no decimal places), not allowed if netloss present.
netloss	Numeric, optional	Net loss on sale of fixed assets (up to 10 numerics with no decimal places) not allowed if netgain present.

2.79 AccountDetails

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

2.80 AccTurnDetails

The AccTurnDetails element is optional and has the following attributes:

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.
lessquarterm	true or false, optional	If none of the above categories apply, please complete this menu..

2.81 AccountsNotes

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

2.82 AuditRepOpinion

The AuditRepOpinion element is optional and has the following attributes:

adverseop	true or false, optional	Indicator of whether there are any adverse opinions from the Auditors.
disclaimop	true or false, optional	Indicator of whether there are any disclaimer opinions from the Auditors.

| empofmatter | true or false, optional | Indicator of whether there is any emphasis of matter opinions from the Auditors. |
| qualifiedop | true or false, optional | Indicator of whether there are any qualified opinions from the Auditors. |

2.83   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.
chngother	true or false, optional	Indicator of whether there have been any other changes in accounting policy.

2.84   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 policies or from correction of fundamental errors. |

2.85   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. |

2.86   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. |

2.87   ExtraNotes
The ExtraNotes element is optional and has the following attributes:

| notesbox | Alpha, optional | Any additional information relating to the return. |

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

2.89   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. |

2.90 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. |

2.91 Liability

The Income element is optional and has the following attributes:

| OP8 | Numeric, optional | Positive Tax Liability - Money owed to Revenue (up to 10 numeric characters, 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 10 numeric characters, 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
Company element				
CompanyDetails element				
referencenumber	Y		10 chars	Must be a valid reference number. Should be supplied if known.
companyname	Y		40 chars	
Language	Y	1 char	1 char	'E' or 'G' required. E for English, G for Gaeilge.
Product	Y		20 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 31/12/2006.
Indicate element				
companychanges	N			true or false , otherwise assumed to be false.
tradenature	N	0 chars	30 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes businessaddress1, businessaddress2, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
businessaddress1	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress2, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
businessaddress2	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.

businessaddress3	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
businessaddress4	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress3, regofficeaddress1, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
regofficeaddress1	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress3, businessaddress4, regofficeaddress2, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
regofficeaddress2	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress3, regofficeaddress4 are required to have an entry if companychanges is true.
regofficeaddress3	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress4 are required to have an entry if companychanges is true.
regofficeaddress4	N	0 chars	35 chars	Relevant if companychanges is true. Either this attribute or at least one of the following attributes tradenature, businessaddress1, businessaddress2, businessaddress3, businessaddress4, regofficeaddress1, regofficeaddress2, regofficeaddress3 are required to have an entry if companychanges is true.
periodchanged	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	40 chars	Relevant if groupmember is true.
parentnumber	N		20 chars	Relevant only if groupmember is true.
parentcountry	N	0 chars	25 chars	Relevant if groupmember is true.
companyassociates	N			true or false , otherwise assumed to be false.
OA4	N	0	99	Required if companyassociates is true.
repairpriorloan	N			true or false , otherwise assumed to be false

directorOA2	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Required only if repairpriorloan is true.
amtofloanrepaid	N	0	99999999	Required only if repairpriorloan is true.
amtofrefunddue	N	0	99999999	Required only if repairpriorloan is true.
claimrelief	N	0	99999999	Relevant only if repairpriorloan is true.
GroupReliefSurrenderLosses element				
companyname	N	0 chars	40 chars	Relevant only if groupmember is true
referencenumber	N	0 chars	20 chars	Relevant only if groupmember is true
natureofrelief	N	0 chars	40 chars	Relevant only if groupmember is true
surrenderamt	N	0 chars	9999999999	Relevant only if groupmember is true
GroupReliefClaimLosses element				
claimlosscompanyname	N	0 chars	40 chars	Relevant only if groupmember is true
claimlossrefno	N	0 chars	20 chars	Relevant only if groupmember is true
claimlossreliefnature	N	0 chars	40 chars	Relevant only if groupmember is true
amtclaimed	N	0 chars	9999999999	Relevant only if groupmember is true
IrishSubsidiaries				
subsidiaryrefno	N	0 chars	20 chars	Relevant only if groupmember is true
ForeignSubsidiaries				
subsidiaryname	N	0 chars	40 chars	Relevant only if groupmember is true
subsidiarycountry	N	0 chars	25 chars	Relevant only if groupmember is true
Associates element				
associatename	N	0 chars	40 chars	Relevant only if companyassociates is true
associaterefno	N	0 chars	20 chars	Relevant only if companyassociates is true
shareholdername	N	0 chars	40 chars	Relevant only if companyassociates is true
shareholdertaxreferenceno	N	0 chars	20 chars	Relevant only if companyassociates is true
shareholdershares	N	0 chars	99.99	Relevant only if companyassociates is true
BeneficialOwnership element				
ppsn	N	0 chars	20 chars	Relevant only if closecompany is true
subsidiaryname	N	0 chars	40 chars	Relevant only if closecompany is true
address	N	0 chars	140 chars	Relevant only if closecompany is true
holdingshares	N	0	99.99	Relevant only if closecompany is true
loanstock	N	0	100.00	Relevant only if closecompany is true

Participators element				
ppsn	N	0 chars	20 chars	Relevant only if closecompany is true
participatorname	N	0 chars	40 chars	Relevant only if closecompany is true
participatoraddress	N	0 chars	140 chars	Relevant only if closecompany 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.
AdditionalNotes element				
addnotes	N			true or false , otherwise assumed to be false
details	N	0 chars	500 chars	Relevant only if addnotes is true.
RemunerationDetails element				
ppsn			20 chars	Should be supplied if known.
directorsname	N	0 chars	40 chars	Should be supplied if known.
salary	N	0	99999999	
expenses	N	0	99999999	
otherexpenses	N	0	99999999	
assetsdirectorstrans	N	0	99999999	
assetsdirectorprov	N	0	99999999	
otherbenefits	N	0	99999999	
CurrentLoanAccount element				
name	N	0 chars	40 chars	
ppsnumber	N	0 chars	20 chars	
debitopeningbal	N	0	99999999	
creditopeningbal	N	0	99999999	
debitsadvances	N	0	99999999	
creditsrepay	N	0	99999999	
debitclosingbal	N	0	99999999	
creditclosingbal	N	0	99999999	
AgentInfo element				
agenttain	N		6 chars	The TAIN number of the agent for the main taxpayer (length 6). Format is 5 numeric (including leading zeros) followed by one check character. Must be a valid reference number.
agentreferenceno	N	0 chars	30 chars	

TradeIncome element				
ManufacturingTradingResults element				
OM1	N	0	9999999999	
OM2	N	0	9999999999	
OM1 or OM2	N	0	9999999999	When there is no entry at OM1 or OM2 then entries at any of the following fields should reject: OM3, OM4, OM5, OM6, OM7, OM8, OM9. Rejection message should read "Amount of 0 or greater should be entered at Manufacturing Income or Balancing Charge".
ManufacturingCapitalAllowances element				
manufacturingpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included.
OM7	N	0	9999999999	
OM8	N	0	9999999999	
OM9	N	0	9999999999	
ManufacturingTradingLosses element				
OM3	N	0	9999999999	
OM4	N	0	9999999999	
OM5	N	0	9999999999	
OM6	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true.
ManUITFChanges	N			true or false , otherwise assumed to be false.
TradingResults element				
OD1	N	0	9999999999	Required if any other fields are filled for non-manufacturing trade income. Where losses occur enter 0.
OB1	N	0	9999999999	
OD1 or OB1	N	0	9999999999	When there is no entry at OD1 or OB1 then entries at any of the following fields should reject: OS1, OS2, OS3, OS6, OH1, OH6, OH7. Rejection message should read "Amount of 0 or greater should be entered at Non Manufacturing Income or Balancing Charge".
NonManufacturingCapitalAllowances element				
Nonmanufacturingpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included
OS1	N	0	9999999999	

OS2	N	0	9999999999	
OS3	N	0	9999999999	
TradingLosses element				
OS6	N	0	9999999999	
OH1	N	0	9999999999	
OH6	N	0	9999999999	
OH7	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true
NonManUITFChanges	N			
ExceptedTrade element				
OD2	N	0	9999999999	
ExcepTradUITFChanges	N			true or false , otherwise assumed to be false.
ShippingIncome element				
qualactivities	N			true or false, otherwise assumed to be false
OD7	N	0	9999999999	
OB0	N	0	9999999999	
OD7 or OB0	N	0	9999999999	When there is no entry at OD7 or OB0 then entries at any of the following fields should reject: OSA, OSB, OSC, OSD, OSE, OHB, OHC. Rejection message should read "Amount of 0 or greater should be entered at Shipping Income or Shipping Balancing Charge".
ShipCapitalAllowances element				
OSA	N	0	9999999999	
OSB	N	0	9999999999	
OSC	N	0	9999999999	
OSD	N	0	9999999999	
ShipTradingLosses element				
OSE	N	0	9999999999	
OHB	N	0	9999999999	
OHC	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true
UnallowedExpenditure	N			true or false , otherwise assumed to be false.
ShipIncomeUITFChanges	N			true or false, otherwise assumed to be false
TonnageTax element				
tonnagetaxelected	N			true or false , otherwise assumed to be false
OE7	N	0	9999999999	Relevant only if tonnagetaxelected is true.

chartered75intonnage	N			true or false , otherwise assumed to be false. Relevant only if tonnagetaxelected is true.
tonnagetaxgroupelect	N			true or false , otherwise assumed to be false. Relevant only if tonnagetaxelected is true.
groupname	N	0 chars	40 chars	Relevant only if tonnagetaxelected is true.
namerepcompany	N	0 chars	40 chars	Relevant only if tonnagetaxelected is true.
referencenumber	N	0 chars	20 chars	Relevant only if tonnagetaxelected is true.
tonnagedatestart	N	10 chars	10 chars	Must be in format DD/MM/YYYY. Relevant only if tonnagetaxelected is true.
tonnagedateend	N	10 chars	10 chars	Must be in format DD/MM/YYYY. Relevant only if tonnagetaxelected is true.
TonnageTaxProfitDetails element				
imonumber	N	0	9999999	Relevant only if tonnagetaxelected is true
nameofship	N	0 chars	40 chars	Relevant only if tonnagetaxelected is true
interestinship	N	0 chars	5 chars	Must be O, C or G. Relevant only if tonnagetaxelected is true
nettonnage	N	0	99999999999	Relevant only if tonnagetaxelected is true
numberdays	N	0	99999	Relevant only if tonnagetaxelected is true
tonnageprofit	N	0	99999999999	Relevant only if tonnagetaxelected is true
ShortLeaseAssets element				
taxationshortleaseassets	N			true or false , otherwise assumed to be false
ApprovedDonations				
donationsportsbodies	N	0	9999999999	
donationcharitiesotherbodies	N	0	9999999999	
RentalIncome element				
LandAndProperty element				
rentedresidentialpremises	N			true or false , otherwise assumed to be false.
unusedlosses	N	0	9999999999	
OD5	N	0	9999999999	
OB2	N	0	9999999999	
CapitalAllowances element				

capallowpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included.
ringfencedprior	N	0	9999999999	
other	N	0	9999999999	
OJ4	N	0	9999999999	Should equal the total of (ringfencedprior + other).
offsetexcesscapitalallow				true or false , otherwise assumed to be false.
offsetexcesscapitalallowamount	N	0	9999999999	If offsetexcesscapitalallow is true, should enter a value in this field.
groupexcesscapitalallow	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true.
OH3	N	0	9999999999	Should equal the total of (offsetexcesscapitalallowamount + groupexcesscapitalallow).
InvestmentIncome element				
InterestInState element				
OD3	N	0	9999999999	
OD6	N	0	9999999999	
OtherIncome element				
OD8	N	0	9999999999	
OD4	N	0	9999999999	
Foreign element				
OF5	N	0	9999999999	
ForeignLifeOffshore element				
foreignlife	N			true or false, otherwise assumed to be false
offshore	N			true or false, otherwise assumed to be false
offshoreproducts	N			true or false, otherwise assumed to be false
ForeignLifePolicyDetails element				
commencename	N	0 Chars	40 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
commenceaddress1	N	0 Chars	35 Chars	Relevant only if foreignlife is true
commenceaddress2	N	0 Chars	35 Chars	Relevant only if foreignlife is true
commenceaddress3	N	0 Chars	35 Chars	Relevant only if foreignlife is true
policyterms	N	0 Chars	35 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.

annualpremiums	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	40 Chars	Relevant only if foreignlife is true
acquiredaddress1	N	0 Chars	35 Chars	Relevant only if foreignlife is true
acquiredaddress2	N	0 Chars	35 Chars	Relevant only if foreignlife is true
acquiredaddress3	N	0 Chars	35 Chars	Relevant only if foreignlife is true
OF3	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF4 is empty
OF4	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF3 is empty
OffShoreFundDetails element				
offshorename	N	0 Chars	40 Chars	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	35 Chars	Relevant only if offshore is true
offshoreaddress2	N	0 Chars	35 Chars	Relevant only if offshore is true
offshoreaddress3	N	0 Chars	35 Chars	Relevant only if offshore is true
datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshore is true. . Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	40 Chars	Relevant only if offshore is true
acquiredaddress1	N	0 Chars	35 Chars	Relevant only if offshore is true
acquiredaddress2	N	0 Chars	35 Chars	Relevant only if offshore is true
acquiredaddress3	N	0 Chars	35 Chars	Relevant only if offshore is true
OF6	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF6 is empty.
OtherOffShoreProductDetails element				
offshorename	N	0 Chars	40 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	35 Chars	Relevant only if foreignlife is true

offshoreaddress2	N	0 Chars	35 Chars	Relevant only if foreignlife is true
offshoreaddress3	N	0 Chars	35 Chars	Relevant only if foreignlife is true
datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
paymentamt	N	0	9999999999	Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	40 Chars	Relevant only if offshoreproducts is true
acquiredaddress1	N	0 Chars	35 Chars	Relevant only if offshoreproducts is true
acquiredaddress2	N	0 Chars	35 Chars	Relevant only if offshoreproducts is true
acquiredaddress3	N	0 Chars	35 Chars	Relevant only if offshoreproducts is true
ForeignDeposits element				
foreignbankdeposits	N			true or false, otherwise assumed to be false
ExemptProfits element				
stallionfees	N	-9999999999	9999999999	
distributionsstallionfees	N	-9999999999	9999999999	
woodlands	N	-9999999999	9999999999	
distributionswoodlands	N	-9999999999	9999999999	
greyhoundstudfees	N	-9999999999	9999999999	
distributionsgreyhoundstudfees	N	-9999999999	9999999999	
patentincome	N	0	9999999999	
distributionspatentincome	N	0	9999999999	
other	N	0	9999999999	
DividendWithholdingTax element				
divwithtax	N			true or false, otherwise assumed to be false
DWTDetails element				
datedistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if divwithtax is true.
grossvaluedistribution	N	0	9999999999	Relevant only if divwithtax is true.
valuededucted	N	0	9999999999	Cannot be greater than 20% of grossvaluedistribution. Relevant only if divwithtax is true.
DistributionsReceived				
amountdistribution	N	0	9999999999	
ForeignAccounts element				

nameacct	N		40 characters	Becomes required when any other attribute in the element is not empty.
addressacct1	N		35 characters	
addressacct2	N		35 characters	
addressacct3	N		35 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		40 characters	
addressintermediary1	N		35 characters	
addressintermediary2	N		35 characters	
addressintermediary3	N		35 characters	
MoreForeignAccounts element				
moreaccounts	N			true or false, otherwise assumed to be false
StapledStockArrangement element				
stapledstock	N			true or false, otherwise assumed to be false
StapledStockDetails element				
companyname	N	0 Chars	40 Chars	Relevant only if stapledstock is true
recipientnameaddress	N	0 Chars	140 Chars	Relevant only if stapledstock is true
distributiondate	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if stapledstock is true
amtdistribution	N	0	9999999999	Relevant only if stapledstock is true
CapitalGains element				
AssetsDisposed element				
agriland	N	0	999	
agrilanddispconn	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
agrilandconsid	N	0	9999999999	
sharesquoted	N	0	999	
sharesquoteddispconn	N			true or false , otherwise assumed to be false.
sharesquotedconsid	N	0	9999999999	

Shareunquoted	N	0	999	
sharesunquoteddispconn	N			true or false , otherwise assumed to be false.
sharesunquotedconsid	N	0	9999999999	
commpremises	N	0	999	
commpremisesdispconn	N			true or false , otherwise assumed to be false.
commpremisesconsid	N	0	9999999999	
respremises	N	0	999	
respremisesdispconn	N			true or false , otherwise assumed to be false.
respremisesconsid	N	0	9999999999	
otherassets	N	0	999	
otherassetsdispconn	N			true or false , otherwise assumed to be false.
otherassetsconsid	N	0	9999999999	
totalconsideration	N	0	9999999999	Should equal total of agrilandconsid + sharesquotedconsid + sharesunquotedconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.
DetailsOfDisposals element				
netconsideration	N	0	9999999999	Should equal totalconsideration – incidentalcosts.
incidentalcosts	N	0	9999999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	9999999999	
enhanceexpenditure	N	0	9999999999	
chargeablegain	N	0	9999999999	
netgain	N	0	9999999999	Net Gain must equal (chargeablegain + previousgains) AND Net Gain must equal (chargeableathigher + chargeableatlower).
unusedlosses	N	0	9999999999	
loss	N	0	9999999999	
lossesforward	N	0	9999999999	
chargeableathigher	N	0	9999999999	Net Gain must equal (chargeableathigher + chargeableatlower).
chargeableatlower	N	0	9999999999	Net Gain must equal (chargeableathigher + chargeableatlower).
previousgains	N	0	9999999999	
ChargeableAssets				

assetdescription	N	1	9	Description of Asset: • 1 for Agricultural Land • 2 for Development Land • 3 for Shares (quoted and unquoted) • 4 for Commercial Premises • 5 for Residential Premises • 6 for Other Business Assets • 7 for Antiques • 8 for Paintings • 9 for Other Becomes required when any other attribute in the element is not empty.
costacquistion	N	0	9999999999	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.
CapitalGainsOnLand element				
AssetsDisposed element				
Developmentland	N	0	999	
Devlanddispconn	N			true or false , otherwise assumed to be false.
Acreage	N	0	99999.99	
devlandconsid	N	0	9999999999	
sharesquoted	N	0	999	
sharesdispquotedconn	N			true or false , otherwise assumed to be false.
sharesquotedconsid	N	0	9999999999	
sharesunquoted	N	0	999	
sharesunquoteddispconn	N			true or false , otherwise assumed to be false.
sharesunquotedconsid	N	0	9999999999	
commpremises	N	0	999	
commpremisesdispconn	N			true or false , otherwise assumed to be false.
commpremisesconsid	N	0	9999999999	
respremises	N	0	999	
respremisesdispconn	N			true or false , otherwise assumed to be false.

respremisesconsid	N	0	9999999999	
otherassets	N	0	999	
otherassetsdispconn	N			true or false , otherwise assumed to be false.
otherassetsconsid	N	0	9999999999	
totalconsideration	N	0	9999999999	Should equal total of devlandconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	9999999999	
currentuse	N	0	9999999999	
costlesscurruse	N	0	9999999999	
enhanceexpenditure	N	0	9999999999	
chargeablegain	N	0	9999999999	
netgain	N	0	9999999999	netgain must equal netchargeablegaininitialfirstperiod + netchargeablegainlaterfirstperiod + netchargeablegaininitialsecondperiod + netchargeablegainlatersecondperiod
unusedlosses	N	0	9999999999	
loss	N	0	9999999999	
lossesforward	N	0	9999999999	
netchargeablegaininitialfirstperiod	N	0	9999999999	netgain must equal netchargeablegaininitialfirstperiod + netchargeablegainlaterfirstperiod + netchargeablegaininitialsecondperiod + netchargeablegainlatersecondperiod
netchargeablegainlaterfirstperiod	N	0	9999999999	netgain must equal netchargeablegaininitialfirstperiod + netchargeablegainlaterfirstperiod + netchargeablegaininitialsecondperiod + netchargeablegainlatersecondperiod
netchargeablegaininitialsecondperiod	N	0	9999999999	netgain must equal netchargeablegaininitialfirstperiod + netchargeablegainlaterfirstperiod + netchargeablegaininitialsecondperiod + netchargeablegainlatersecondperiod
netchargeablegainlatersecondperiod	N	0	9999999999	netgain must equal netchargeablegaininitialfirstperiod + netchargeablegainlaterfirstperiod + netchargeablegaininitialsecondperiod + netchargeablegainlatersecondperiod
totalcapitalgainsdue	N	0	9999999999	

PropertyIncentives element				
Residential element				
resurbanrenewalinvestor	N	0	9999999999	
restownrenewalinvestor	N	0	9999999999	
resseasideinvestor	N	0	9999999999	
resruralrenewalinvestor	N	0	9999999999	
reslivingovershopinvestor	N	0	9999999999	
resparkrideinvestor	N	0	9999999999	
resstudentaccinvestor	N	0	9999999999	
resotherscheme	N	0 chars	70 chars	
resotheramt	N	0	9999999999	
Industrial				
indurbanrenewalowner	N	0	9999999999	
indurbanrenewalinvestor	N	0	9999999999	
indtownrenewalowner	N	0	9999999999	
indtownrenewalinvestor	N	0	9999999999	
indseasideowner	N	0	9999999999	
indseasideinvestor	N	0	9999999999	
indruralrenewalowner	N	0	9999999999	
indruralrenewalinvestor	N	0	9999999999	
indmultistoreycarowner	N	0	9999999999	
indmultistoreycarinvestor	N	0	9999999999	
indlivingovershopowner	N	0	9999999999	
indlivingovershopinvestor	N	0	9999999999	
indenterpriseareaowner	N	0	9999999999	
indenterpriseareainvestor	N	0	9999999999	
indparkrideowner	N	0	9999999999	
indparkrideinvestor	N	0	9999999999	
indhotelowner	N	0	9999999999	
indhotelinvestor	N	0	9999999999	
indholidaycottageowner	N	0	9999999999	

indholidaycottageinvestor	N	0	9999999999	
indholidayhostelowner	N	0	9999999999	
indholidayhostelinvestor	N	0	9999999999	
indguesthouseowner	N	0	9999999999	
indguesthouseinvestor	N	0	9999999999	
indnursinghomeowner	N	0	9999999999	
indnursinghomeinvestor	N	0	9999999999	
indhousingelderlyowner	N	0	9999999999	
indhousingelderlyinvestor	N	0	9999999999	
indconvalescenthomeowner	N	0	9999999999	
indconvalescenthomeinvestor	N	0	9999999999	
indprivatehospitalowner	N	0	9999999999	
indprivatehospitalinvestor	N	0	9999999999	
indpsychiatrichospitalowner	N	0	9999999999	
indpsychiatrichospitalinvestor	N	0	9999999999	
indpsychiatriccentreowner	N	0	9999999999	
indpsychiatriccentreinvestor	N	0	9999999999	
indsportsinjuryclinicowner	N	0	9999999999	
indsportsinjuryclinicinvestor	N	0	9999999999	
indchildcarebuildingowner	N	0	9999999999	
indchildcarebuildinginvestor	N	0	9999999999	
indotherscheme	N	0 chars	70 chars	
indotheramt	N	0	9999999999	
DeductionsReliefs element				
Deductions element				
managementexpenses	N	0	9999999999	
groupmgtexpenses	N	0	9999999999	If a value is entered in this field, groupmember in the Indicate element must be true.
OH2	N	0	9999999999	Should equal total of managementexpenses + groupmgtexpenses.
OH8	N	0	9999999999	
specifya	N	0	70	Up to 70 chars.

specifyb	N	0	70	Up to 70 chars.
ReliefsCT element				
OR3	N	0	9999999999	if OR3 > 0 then OM1 + OM2 must be > 0
OL1	N	0	9999999999	If a value is entered in this field OM4 or OM7 or OM8 or OM9 must be > 0.
OL2	N	0	9999999999	If a value is entered in this field OM5 must be > 0.
OL3	N	0	9999999999	If a value is entered in this field OM6 must be > 0.
OL4	N	0	9999999999	If a value is entered in this field OH1 or OS1 or OS2 or OS3 must be > 0.
OL5	N	0	9999999999	If a value is entered in this field OH6 must be > 0.
OL6	N	0	9999999999	If a value is entered in this field OH7 must be > 0.
OR2	N	0	9999999999	
residentialrelief	N	0	9999999999	
otherreliefs	N	0	9999999999	
OR9	N	0	9999999999	Should equal total of residentialrelief + otherreliefs
reliefdetailsa	N	0	70	Up to 70 chars.
Credits element				
OT5	N	0	9999999999	
OT6	N	0	9999999999	
taxexemptprofits	N			true or false , otherwise assumed to be false.
researchdevcredit	N			true or false , otherwise assumed to be false.
rdcreditclaimed	N	0	9999999999	Relevant only if researchdevcredit is true.
rdunusedcreditdue	N	0	9999999999	Relevant only if researchdevcredit is true.
rdcreditdue	N	0	9999999999	Relevant only if researchdevcredit is true.
rdunusedcreditdev	N	0	9999999999	Relevant only if researchdevcredit is true.
rdgroupreliefclaim	N	0	9999999999	Relevant only if researchdevcredit is true. Only allowed if groupmember in CompanyDetails/Indicate is true.
rdgroupreliefsurr	N	0	9999999999	Relevant only if researchdevcredit is true.
Surcharges element				
SurchargesSection440 element				
OV1	N	0	9999999999	
OV2	N	0	9999999999	
AmountsPayable element				

OV9	N	0	9999999999	
OV3	N	0	9999999999	

LtdCpyLess250 element				
Income element				
accperiodfrom	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date accperiodto. Becomes required if accperiodto is present.
accperiodto	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be after the date accperiodfrom. Becomes required if accperiodfrom is present.
salesandrecip	Y	0	9999999999	Required if govrecips and otherinc are empty. salesandrecip + govrecips + otherinc must be < 20000000
govrecips	Y	0	9999999999	Required if salesandrecip and otherinc are empty. salesandrecip + govrecips + otherinc must be < 20000000
otherinc	Y	0	9999999999	Required if salessandrecip and govrecips are empty. salesandrecip + govrecips + otherinc must be < 20000000
tradacccitemless250				
purchases	N	0	9999999999	
Grosstp	Y	0	9999999999	
expdeductless250				
Swscosts	Y	0	9999999999	
Directors	N	0	9999999999	
Cntrctrs	Y	0	9999999999	
Cpfees	N	0	9999999999	
Mts	N	0	9999999999	
rprsrenew	N	0	9999999999	
Intpay	N	0	9999999999	
depwriteoff	N	0	9999999999	
Provdb	N	-9999999999	9999999999	
Totexp	N	0	9999999999	
balcapless250				
Direcbal	N	-9999999999	9999999999	

swfgoods	N	0	9999999999	
bdprepay	N	0	9999999999	
cashbank	N	0	9999999999	
Blocredit	N	0	9999999999	
Accruals	N	0	9999999999	
cabalandebit	N	0	9999999999	
cabalancredit	N	0	9999999999	
Taxcredit	N	0	9999999999	
sharefunds	Y	-9999999999	9999999999	
AdjustLess250 element				
AdjustProfComp element				
netprofacct	Y	0	9999999999	Either netprofacct or lossordact must be present. Not allowed if lossordact present.
lossordact	Y	0	9999999999	Either netprofacct or lossordact must be present. Not allowed if netprofacct present.
Adjustments element				
subsanddon	N	0	9999999999	
Entertexp	N	0	9999999999	
legalexpen	N	0	9999999999	
sect130	N	0	9999999999	
lighthp	N	0	9999999999	
netgain	N	0	9999999999	
netloss	N	0	9999999999	
AccountDetails element				
AccTurnDetails element				
Alrsubmit	N			true or false, otherwise assumed to be false. Required if ptofgrp, 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.
lessquarterm	N			true or false , otherwise assumed to be false. Required if ptofgrp, alrsubmit and greatertenm is false.
AccountsNotes element				
AuditRepOpinion element				
adverseop	N			true or false , otherwise assumed to be false.
disclaimop	N			true or false , otherwise assumed to be false.
empofmatter	N			true or false , otherwise assumed to be false.
qualifiedop	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.
Chngother	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				Maximum 500 chars.
CalculationSummary element				

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	9999999999.99	Should be provided if shortnoarequested is set to true.
OR8	N	0	9999999999.99	Should be provided if shortnoarequested is set to true.

Upload/Submit Validation

On submitting/uploading a CT1 file into ROS, at least one of the following attributes in the schema must have a value of 0 or greater for it to be considered valid:

Ct1/TradeIncome/ManufacturingTradingResults/OM1; Ct1/TradeIncome/ManufacturingTradingResults/OM2; Ct1/TradeIncome/TradingResults/OD1;
Ct1/TradeIncome/TradingResults/OB1; Ct1/TradeIncome/ExceptedTrade/OD2; Ct1/TradeIncome/ShippingIncome/OD7; Ct1/TradeIncome/ShippingIncome/OB0;
Ct1/TradeIncome/TonnageTax/OE7; Ct1/RentalIncome/LandAndProperty/OD5; Ct1/RentalIncome/LandAndProperty/OB2; Ct1/InvestmentIncome/InterestInState/OD3;
Ct1/InvestmentIncome/InterestInState/OD6; Ct1/InvestmentIncome/ OtherIncome/OD8; Ct1/InvestmentIncome/ OtherIncome/OD4; Ct1/InvestmentIncome/Foreign/OF5;
Ct1/InvestmentIncome/ForeignLifePolicyDetails/OF3; Ct1/InvestmentIncome/ForeignLifePolicyDetails/OF4; Ct1/InvestmentIncome/OffShoreFundDetails/OF6;
Ct1/InvestmentIncome/OffShoreFundDetails/OF7; Ct1/CapitalGains/DetailsOfDisposals/chargeableatlower; Ct1/Surcharges/SurchargesSection440/OV1;
Ct1/Surcharges/SurchargesSection440/OV2

4. Appendix 1 Changes to Schema and Validation

The following are new elements/sub elements/attributes
* - Denotes already exists in previous year

Element	SubElement	Attributes
CapitalGains*	AssetsDisposed*	Sharesquoted sharesunquoted
CapitalGainsOnLand*	AssetsDisposed*	Sharesquoted sharesunquoted sharesquoteddispconn sharesunquoteddispconn sharesquotedconsid sharesunquotedconsid
DeductionsReliefs*	ReliefsCT*	Residentialrelief otherreliefs
CompanyDetails*	RemunerationDetails*	Directorsname
CompanyDetails*	BeneficialOwnership*	Ppsn
CompanyDetails*	BeneficialOwnership*	loanstock
CompanyDetails*	Participators*	ppsn
CompanyDetails*	Associates*	shareholdername
CompanyDetails*	Associates*	shareholdertaxreferenceno
CompanyDetails*	Associates*	shareholdershares
PropertyIncentives*	Industrial*	indpsychiatrichospitalowner indpsychiatrichospitalinvestor indpsychiatriccentreowner indpsychiatriccentreinvestor
TradeIncome*	TonnageTax*	chartered75intonnage tonnagetaxgroupelect groupname namerepcompany referencenumber tonnagedatestart tonnagedateend.
TradeIncome*	TonnageTaxProfitDetails	imonumber nameofship interestinship nettonnage numberdays. tonnageprofit
TradeIncome*	ManufacturingTradingLosses*	ManUITFChanges
TradeIncome*	TradingLosses*	NonManUITFChanges
TradeIncome*	ExceptedTrade*	ExcepTradUITFChanges
TradeIncome*	ShipTradingLosses*	ShipIncomeUITFChanges
AccountNotes*	AuditRepOpinion	adverseop disclaimop empofmatter qualifiedop

The following elements/sub elements/attributes have been removed
* - Denotes item deleted

Element	SubElement	Attributes

CapitalGainsOnLand	AssetsDisposed	sharesdispconn* sharesconsid*
CompanyDetails	Associates	associateshares*
AccountDetails	AccTurnDetails	Ptofgrp* Parentnumber* Accdtfrom* Accdtto* Greatertenm*
AccountNotes	Reservations*	xacts* acceptance* breakdown* substan* notesother*

The following elements/sub elements/attributes values have changes

Element	SubElement	Attributes	Changed To
Ct1		formversion	From 6 to 7.
CapitalGains	AssetsDisposed	agrilandconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	sharesquotedconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	sharesunquotedconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	commpremisesconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	respremisesconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	otherassetsconsid	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	totalconsideration	From type *ros:positive8* to *ros:positive10*
CapitalGains	AssetsDisposed	agriland	From type *ros:positive2* to *ros:positive3*
CapitalGains	AssetsDisposed	commpremises	From type *ros:positive2* to *ros:positive3*
CapitalGains	AssetsDisposed	respremises	From type *ros:positive2* to *ros:positive3*
CapitalGains	AssetsDisposed	otherassets	From type *ros:positive2* to *ros:positive3*
CapitalGains	Acquisitions	acquisitioncosts	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	enhanceexpenditure	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	chargeablegain	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	netgain	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	unusedlosses	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	loss	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	lossesforward	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	chargeableathigher	From type *ros:positive8* to

			ros:positive10
CapitalGains	Acquisitions	chargeableatlower	From type *ros:positive8* to *ros:positive10*
CapitalGains	Acquisitions	previousgains	From type *ros:positive8* to *ros:positive10*
CapitalGains	ChargeableAssets	costacquisition	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	devlandconsid	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	commpremisesconsid	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	respremisesconsid	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	otherassetsconsid	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	totalconsideration	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	AssetsDisposed	agriland	From type *ros:positive2* to *ros:positive3*
CapitalGainsOnLand	AssetsDisposed	commpremises	From type *ros:positive2* to *ros:positive3*
CapitalGainsOnLand	AssetsDisposed	respremises	From type *ros:positive2* to *ros:positive3*
CapitalGainsOnLand	AssetsDisposed	otherassets	From type *ros:positive2* to *ros:positive3*
CapitalGainsOnLand	Acquisitions	acquisitioncosts	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	currentuse	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	costlesscurruse	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	enhanceexpenditure	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	chargeablegain	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	netgain	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	unusedlosses	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	loss	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	lossesforward	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	netchargeablegaininitialfirstperiod	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	netchargeablegainlaterfirstperiod	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	netchargeablegaininitialsecondperiod	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	netchargeablegainlatersecondperiod	From type *ros:positive8* to *ros:positive10*
CapitalGainsOnLand	Acquisitions	totalcapitalgainsdue	From type *ros:positive8* to *ros:positive10*
CompanyDetails	GroupReliefSurrenderLosses	surrenderamt	From type *ros:positive8* to *ros:positive10*
CompanyDetails	GroupReliefClaimLosses	amtclaimed	From type *ros:positive8* to

			ros:positive10
CompanyDetails	BeneficialOwnership	holdingshares	From type *ros:alpha40* to *ros: positiveDec2*
DeductionsReliefs	Credits	rdcreditclaimed	From type *ros:positive8* to *ros:positive10*
DeductionsReliefs	Credits	rdunusedcreditclaimed	From type *ros:positive8* to *ros:positive10*
DeductionsReliefs	Credits	rdcreditdue	From type *ros:positive8* to *ros:positive10*
DeductionsReliefs	Credits	rdunusedcreditdue	From type *ros:positive8* to *ros:positive10*
DeductionsReliefs	Credits	rdgroupreliefclaim	From type *ros:positive8* to *ros:positive10*
DeductionsReliefs	Credits	rdgroupreliefsurr	From type *ros:positive8* to *ros:positive10*
RentalIncome	LandAndProperty	unusedlosses	From type *ros:positive8* to *ros:positive10*
RentalIncome	LandAndProperty	OD5	From type *ros:positive8* to *ros:positive10*
RentalIncome	LandAndProperty	OB2	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	ringfencedprior	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	other	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	OJ4	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	offsetexcesscapallow	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	offsetexcesscapitalallowamount	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	groupexcesscapitalallow	From type *ros:positive8* to *ros:positive10*
RentalIncome	CapitalAllowances	OH3	From type *ros:positive8* to *ros:positive10*
Surcharges	SurchargesSection440	OV1	From type *ros:positive8* to *ros:positive10*
Surcharges	SurchargesSection440	OV2	From type *ros:positive8* to *ros:positive10*
Surcharges	AmountsPayable	OV9	From type *ros:positive8* to *ros:positive10*
Surcharges	AmountsPayable	OV9	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	resurbanrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	restownrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	resseasideinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	resruralrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	reslivingovershopinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	resparkrideinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Residential	resstudentaccinvestor	From type *ros:positive8* to

			ros:positive10
PropertyIncentives	Residential	resotheramt	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indurbanrenewalowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indurbanrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indtownrenewalowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indtownrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indseasideowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indseasideinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indruralrenewalowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indruralrenewalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indmultistoreycarowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indmultistoreycarinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indlivingovershopowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indlivingovershopinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indenterpriseareaowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indenterpriseareainvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indparkrideowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indparkrideinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indhotelowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indhotelinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indholidaycottageowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indholidaycottageinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indholidayhostelowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indholidayhostelinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indguesthouseowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indguesthouseinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indnursinghomeowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indnursinghomeinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indhousingelderlyow	From type *ros:positive8* to

		ner	*ros:positive10*
PropertyIncentives	Industrial	indhousingelderlyinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indconvalescenthomeowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indconvalescenthomeinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indprivatehospitalowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indprivatehospitalinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indsportsinjuryclinicowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indsportsinjuryclinicinvestor	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indchildcarebuildingowner	From type *ros:positive8* to *ros:positive10*
PropertyIncentives	Industrial	indchildcarebuildinginvestor	From type *ros:positive8* to *ros:positive10*
TradeIncome	TonnageTax	OE7	From type *ros:positive8* to *ros:positive10*
CalculationSummary		OP8	From type *ros:accountsValueHigher* to *ros:positive10*
CalculationSummary		OR8	From type *ros:accountsValueHigher* to *ros:positive10*
LtdCpyLess250	Income	salesandrecip	From type *ros:accountsValueHigher* to *ros:positive10*
LtdCpyLess250	Income	govrecips	From type *ros:accountsValueHigher* to *ros:positive10*
LtdCpyLess250	Income	otherinc	From type *ros:accountsValueHigher* to *ros:positive10*
LtdCpyLess250	tradaccitemless250	purchases	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	tradaccitemless250	grosstp	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	Swscosts	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	directors	From type *ros:positive8* to *ros:positive10. From use required to optional.*
LtdCpyLess250	expdeductless250	cntrctrs	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	cpfees	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	mts	From type *ros:positive8* to *ros:positive10. From use required to optional.*
LtdCpyLess250	expdeductless250	rprsrenew	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	intpay	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	depwriteoff	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	provdb	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	expdeductless250	totexp	From type *ros:positive8* to

			ros:positive10
LtdCpyLess250	balcapless250	direcbal	From type *ros:positive8* to *ros:integer10. From use required to optional.*
LtdCpyLess250	balcapless250	swfgoods	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	bdprepay	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	cashbank	From type *ros:positive8* to *ros:positive10. From use required to optional.*
LtdCpyLess250	balcapless250	Blocredit	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	accruals	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	cabalan	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	Cabalancredit	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	Taxcredit	From type *ros:positive8* to *ros:positive10*
LtdCpyLess250	balcapless250	sharefunds	From type *ros:positive8* to *ros:integer10. From use optional to required.*
AdjustLess250	AdjustProfComp	netprofacct	From type *ros:positive8* to *ros:positive10*
AdjustLess250	AdjustProfComp	lossordact	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	subsanddon	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	entertexp	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	legalexpen	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	sect130	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	lighthp	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	netgain	From type *ros:positive8* to *ros:positive10*
AdjustLess250	Adjustments	netloss	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	OtherOffShoreProductDetails	paymentamt	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	ForeignLifePolicyDetails	annualpremiums	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	OffShoreFundDetails	Capitalinvestedamt	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	ExemptProfits	stallionfees	From type *ros:positive8* to *ros:integer10*
InvestmentIncome	ExemptProfits	distributionsstallionfees	From type *ros:positive8* to *ros:integer10*
InvestmentIncome	ExemptProfits	woodlands	From type *ros:positive8* to *ros:integer10*
InvestmentIncome	ExemptProfits	distributionswoodlands	From type *ros:positive8* to *ros:integer10*
InvestmentIncome	ExemptProfits	greyhoundstudfees	From type *ros:positive8* to

Element	SubElement	Attributes	Validation
			ros:integer10
InvestmentIncome	ExemptProfits	distributionsgreyhoundstudfees	From type *ros:positive8* to *ros:integer10*
InvestmentIncome	ExemptProfits	patentincome	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	ExemptProfits	distributionspatentincome	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	ExemptProfits	other	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	DistributionsReceived	amountdistribution	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	DWTDetails	grossvaluedistribution	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	DWTDetails	valuededucted	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	ForeignAccounts	amountdeposited	From type *ros:positive8* to *ros:positive10*
InvestmentIncome	StapledStockDetails	amtdistribution	From type *ros:positive8* to *ros:positive10*
DetailsOfDisposals		Incidentalcosts	From type *ros:positive8* to *ros:positive10*
DetailsOfDisposals		netconsideration	From type *ros:positive8* to *ros:positive10*

The following elements/sub elements/attributes are where only validation has been added/updated or deleted. Please use this Notes document to identify the changes fully.

Element	SubElement	Attributes	Validation
CompanyDetails	Indicate	directorOA2, amtofloanrepaid, amtofrefunddue, claimrelief	If an entry is made at any of directorOA2, amtofloanrepaid or amtofrefunddue, then all three boxes must be completed AND/OR claimrelief may be competed.