NOTES ON THE FORM 1 (FIRMS) DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2013 – DECEMBER 31ST 2013

Version	Date	Change
0.1	02/10/2013	Document Created

NOTES ON ELEMENTS

This document contains all the validation rules, which must be passed to enable a successful upload onto ROS. These include for each attribute or element:
- Correct data formats
- Maximum and minimum values where applicable
- Dependent attributes or elements – other elements that must not be null or other attributes for which values must be returned in certain circumstances.

This document should be used as an aid to form 1 firms v14 **schema-2013.xsd**. It details the data types and defaults for the fields on the form.

Please Note:

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

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

Form1Firms

The Form1Firm element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 01/01/2013*
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be must be equal to 31/12/2013*
currency	String – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to "14" for this version of the file format. Will change with each new edition of the form.
language	String E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
product	String	N	The name of the software/software company used to submit the form 1 firms should be entered here, e.g. "DUMMY LTD". Note 'ROS launcher/ROS on line' is not an appropriate entry here.

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

Partnership

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

Details

The Details element has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
agentstain	String	N	The TAIN number of the agent for the main taxpayer *May not be longer than 6 characters. Format is 5 numeric (including leading zeros) followed by one check character*
clientref	String	N	Client Reference Number. (Up to 30 Characters)
taxrefnum	String	Y	Tax Reference Number *This is required* *May not be longer than 8 characters. Format is 7 numeric (including leading zeros) followed by one check character*

partnershipname	String	N	Partnership Name. (Up to 40 Characters)
natureoftrade	String	N	Nature of Trade. (Up to 40 Characters)
businessaddr1	String	N	Business address line 1. (Up to 35 Characters)
businessaddr2	String	N	Business address line 2. (Up to 35 Characters)
businessaddr3	String	N	Business address line 3. (Up to 35 Characters)
businessaddr4	String	N	Business address line 4. (Up to 35 Characters)
officialadd	String	N	Name and address of Precedent Acting Partner. (Up to 140 Characters)
expressionofdoubtindicator	String	N	Indicator to indicate if there is an expression of doubt associated with this return. *This must be true if there is a value returned at any of the fields expressionofdoubt, expressdoubttaxlaw, expressdoubtamount, expressdoubtdocs and expressdoubtguidelines*
expressionofdoubt	String	N	Expression of doubt about this return. (Up to 1000 Characters) *This is a required field if expressionofdoubtindicator is true*
expressdoubttaxlaw	String	N	Expression of doubt about this return. (Up to 1000 Characters) *This is a required field if expressionofdoubtindicator is true*
expressdoubtamount	String	N	Partners Share of Case. (Up to 8 numeric ;0 – 99999999.99) *This is a required field if expressionofdoubtindicator is true*
expressdoubtdocs	String	N	Expression of doubt about this return. (Up to 500 Characters) *This is a required field if expressionofdoubtindicator is true*
expressdoubtguidelines	String	N	Expression of doubt about this return. (Up to 500 Characters) *This is a required field if expressionofdoubtindicator is true*

PartnershipParticulars

The PartnershipParticulars element has no attributes. It consists of the following elements:
- Up to 100 IrishResidentPartners
- Up to 20 NonResidentPartners

IrishResidentPartner

The IrishResidentPartners element has the following attributes:

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

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

NonResidentPartner

The NonResidentPartner has the following attributes

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

iodend	ic		99999999)

Trade

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

TradeItem

The TradeItem element has no attributes. It consists of the following elements:
- TradeProfits
- TradeAccounts
- TradeCapitalAllowences
- GainRezonePlanning

TradeProfits

The TradeProfits element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
tradedes	String	N	Descrition of trade. (Up to and including 40 characters) *Where there is a value returned anywhere under the Trade element then this is a required field.*
tradeno	Numeric	Y	This attribute represents the trade number. *This attribute can only store either 1 or 2; pertaining to the first and second trade. Details of the primary trade must be returned with a tradeno of 1*
accountingperiodfrom	Date	N	Redundant – Not Used
accountingperiodto	Date	N	Redundant – Not Used
dateofcesation	Date	N	Cessation date for source of income. (dd/MM/yyyy) *Must be within the tax year that the return is being filed*
balancingcharges	Numeric	N	Balancing Charges. (Up to 8 numeric; 0 – 99999999)
adjustednetprofit	Numeric	N	Adjusted net profit for accounting period. (Up to 8 numeric; 0 – 99999999) *Where there is a value returned at adjustednetloss no value can be returned here.* *If there is a value returned at any of the following then this is required;* - *accountfrom* - *accountto* - *accountreturn* - *Any attribute that makes up the accounts fields**
adjustednetloss	Numeric	N	Adjusted net loss for accounting period. (Up to 8 numeric; 0 – 99999999) *Where there is a value returned at adjustednetprofit no value can be returned here.* *If there is a value returned at any of the following then this is required;* - *accountfrom* - *accountto* - *accountreturn* - *Any attribute that makes up the accounts fields**
assessibleincome	Numeric	N	Profit assessable for year of assessment 2010 (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
greyhoundfees	Numeric	N	If any of the profits entered above refer to Stallion Fees, enter that amount (up to 8 numeric; 0 – 99999999).
stallionfeees	Numeric	N	If any of the profits entered above refer to Greyhound Stud Fees, enter that amount (up to 8 numeric; 0 – 99999999).

TradeAccounts

The TradeAccounts element has no attributes. It consists of the following elements:
- AccountSubmitted
- TradingIncome
- TradeAccountsItems
- ExpensesAndDeductions
- TradeCapitalAccountsAndBalanceSheetItems
- ExtractsAdjustedProfitComputation

AccountSubmitted

The AccountSubmitted element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
accountperiodstart	Date	N	Redundant – Not Used
accountperiodenr	Date	N	Redundant – Not Used
accountreturn	Numeric	N	If you have previously submitted accounts information relating to this return state the income tax return to which accounts were submitted *Must be a value between 2003 and 2010*
submitixbrlros	Boolean true or false	N	*If you are choosing the option to submit your financial statements in iXBRL format via ROS please tick the box.* *Allows the return to be submitted without the completion of the mandatory fields in the same way that the question "previously submitted accounts" works.*
regfarmpartnership	Boolean true or false	N	Tick the box if the partnership is a Registered Farm Partnership as defined by S 667C

TradingIncome

The TradingIncome element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
govtreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 8 numeric; 0 – 99999999). *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value at accountfrom and there is no value returned at either turnover or otherincome then this is required.*
accountfrom	Date	N	Date upon which the accounting period covered by that partnership began (Format dd/MM/yyyy) *Must be before the day of Upload.* *If there is a value at any of the following then this is required;* *- accountto* *- adjustednetprofit* *- adjustednetloss* *- assessibleincome*

Name	Type	Required Y/N	Description/*Validation*
			- *accountreturn*
accountto	Date	N	Date upon which the accounting period covered by that partnership ended. (Format dd/MM/yyyy) *Must be before the day of Upload and cannot before accountfrom.* *If there is a value at any of the following then this is required;* - *accountfrom* - *adjustednetprofit* - *adjustednetloss* - *assessibleincome* - *accountreturn*
turnover	Numeric	N	Sales or Receipts or Turnover. (up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value at accountfrom and there is no value returned at either govtreceipts or otherincome then this is required.*
otherincome	Numeric	N	Other Income. (up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value at accountfrom and there is no value returned at either turnover or govtreceipts then this is required.*

ExpensesAndDeductions

The ExpensesAndDeductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
salarycosts	Numeric	N	Salaries or wages, staff costs. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
subcontractorscosts	Numeric	N	Sub-contractors. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
motortravelsubsistence	Numeric	N	Motor, Travel and Subsistence. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
consultancycosts	Numeric	N	Consultancy, Professional fees. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
repairsrenewals	Numeric	N	Repairs or Renewals. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
depreciationgoodwillwriteoff	Numeric	N	Depreciation, Goodwill or Capital write-off. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
provisionsbaddebtsp	Numeric	N	Provisions including Bad Debts Positive (Up to 8

Name	Type	Required Y/N	Description/*Validation*
os			numeric; 0 – 99999999) *If there is an entry at provisionbaddebtsneg there cannot be a value returned here.* *If there is a value returned at accountreturn there cannot be a value returned here.*
provisionbaddebtsneg	Numeric	N	Provisions including Bad Debts Negative. (Up to 8 numeric; 0 – 99999999) *If there is an entry at provisionbaddebtspos there cannot be a value returned here.* *If there is a value returned at accountreturn there cannot be a value returned here.*
otherexpenses	Numeric	N	Total Other Expenses. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*

TradeCapitalAccountsAndBalanceSheetItems

The TradeCapitalAccountsAndBalanceSheetItems element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
drawings	Numeric	N	Drawings, net of tax and pension contributions. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
closingcapitalbalancepos	Numeric	N	Closing Capital Balance Positive. (Up to 8 numeric; 0 – 99999999) *If there is a value at closingcapitalbalancepos there cannot be a value here.* *If there is a value returned at accountreturn there cannot be a value returned here.*
closingcapitalbalanceneg	Numeric	N	Closing Capital Balance Negative. (Up to 8 numeric; 0 – 99999999) *If there is a value at closingcapitalbalanceneg there cannot be a value here.* *If there is a value returned at accountreturn there cannot be a value returned here.*
stockwipfinishedgoods	Numeric	N	Stock, Work In Progress, Finished Goods. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
debtorsandprepayments	Numeric	N	Debtors and Prepayments. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
cashbankdebit	Numeric	N	Cash or Bank (Debit). (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
bankloanoverdraftcredit	Numeric	N	Bank or Loans or Overdraft (Credit). (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
clientaccountdebit	Numeric	N	Client Account Balances for a debit value. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there*

Name	Type	Required Y/N	Description/*Validation*
			cannot be a value returned here.
clientaccountcredit	Numeric	N	Client Account Balances for a credit value. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
creditorsaccruals	Numeric	N	Creditors and Accruals. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
taxcreditors	Numeric	N	Tax creditors (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
netassetspos	Numeric	N	Net Assets Positive. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netassetsneg there cannot be a value returned here* If there is a value returned at accountreturn there cannot be a value returned here.
netassetsneg	Numeric	N	Net Assets Negative. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netassetspos there cannot be a value returned here.* *If there is a value returned at accountreturn there cannot be a value returned here.*
cashcapitalintroduced	Numeric	N	Cash or Capital Introduced. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*

ExtractsAdjustedProfitComputation

The ExtractsAdjustedProfitComputation element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
netprofitperaccounts	Numeric	N	Net profit per accounts. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netlossperaccounts there cannot be a value returned here.* *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
netlossperaccounts	Numeric	N	Net loss per accounts. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netlprofitperaccounts there cannot be a value returned here.* *If there is a value returned at accountreturn there cannot be a value returned here.* *If there is a value returned at accountfrom then this is required.*
motorexpenses	Numeric	N	Motor expenses. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here..*
donations	Numeric	N	Donations (political and charitable) or entertainment. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*
lightheatphone	Numeric	N	Light heat and phone. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at accountreturn there cannot be a value returned here.*

Name	Type	Required Y/N	Description/*Validation*
netgainfixedassets	Numeric	N	Other net gain on sale of fixed assets. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netlossfixedassets there cannot be a value returned here* *If there is a value returned at accountreturn there cannot be a value returned here.*
netlossfixedassets	Numeric	N	Other net loss on sale of fixed assets. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at netlgainfixedassets there cannot be a value returned here* *If there is a value returned at accountreturn there cannot be a value returned here.*
additionaldtls	String	N	Additional Notes (Up to 500 Characters)
stockrelief666	Numeric	N	Stock relief claimed under S 666 (Up to 10 numeric; 0 – 9999999999)
stockrelief667B	Numeric	N	Stock relief claimed under S 667B (Up to 10 numeric; 0 – 9999999999)
stockrelief667C	Numeric	N	Stock relief claimed under S 667C (Up to 10 numeric; 0 – 9999999999)

TradeCapitalAllowances

The TradeCapitalAllowances element has the following attributes:

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

GainRezonePlanning

The GainRezonePlanning element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
gainrezone	Numeric	N	GainRezone. (Up to 8 numeric; 0 – 99999999)

*Accounts Fields:
- turnover
- govtreceipts
- otherincome
- grosstradingprofits
- salarycosts
- subcontractorcosts
- motortravelsubsistence
- drawings
- cashbankdebit
- bankloanoverdraftcredit
- purchases
- consultancycosts
- repairsrenewals
- depreciationgoodwillwriteoff
- provisionsbaddebtspos
- provisionsbaddebtsneg
- otherexpenses
- cashcapitalintroduced

- closingcapitalbalancepos
- closingcapitalbalanceneg
- stockwipfinishedgoods
- debtorsandprepayments
- clientaccountcredit
- clientaccountdebit
- creditorsaccruals
- taxcreditors
- netassetspos
- netassetsneg
- netprofitperaccounts
- netlossperaccounts
- motorexpenses
- donations
- lightheatphone
- netgainfixedassets
- netlossfixassets

Exempt

The Exempt element has the following attributes:

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

Rental

The Rental element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rescompliance	Boolean true or false	N	Indicator that all residential premises comply with Part 7 of the Residential Tenancies Act.
numproperties	Numeric	N	Number of properties rented. (Up to 4 numeric; 0 – 99999) *Where a value is returned here there must be a value returned at grossreceived*
areahectares	Numeric	N	Area in Hectares if applicable. (Up to 8 numeric; 0.00 – 999999.99)
grossreceived	Numeric	N	Gross Rents Receivable. (Up to 8 numeric; 0 – 99999999) *Where there is a value returned here there must be a value returned at numproperties*
repairs	Numeric	N	Repairs. (Up to 10 numeric; 0 – 99999999)
interest	Numeric	N	Interest. (Up to 10 numeric; 0 – 99999999)
section23relief	Numeric	N	Expenses for "Section 23" type relief if 2010 is your first year of claim. (Up to 8 numeric; 0 – 99999999)
otherexpenses	Numeric	N	Other Expenses. (Up to 8 numeric; 0 – 99999999)
incomelessexpensesbefore capitalallocances	Numeric	N	Amount of income after expences but before Capital Allowances and Losses. (Up to 8 numeric; 0 – 999999999)

Name	Type	Required Y/N	Description/*Validation*
lossescurrentyear	Numeric	N	Amount of losses in this year (Up to 8 numeric; 0 – 99999999) *Where this is a value returned here there must not be a value returned in incomelessexpensesbeforecapitalallocances.*

OtherIrish

The OtherIrish element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
nontaxableinterest	Numeric	N	Non taxable interest. (Up to 8 numeric; 0 – 99999999)
taxableinterest	Numeric	N	Taxable interest. (Up to 8 numeric; 0 – 99999999)
otherincome	Numeric	N	Other Income. (Up to 8 numeric; 0 – 99999999)
grossdistribution	Numeric	N	Gross distributions (Up to 10 numeric; 0 – 99999999)
preexemptpatentincome	Numeric	N	Gross amount of Irish Patent Royalty income previously exempted under Sec. 234 (UP TO 8 NUMERIC; 0 – 99999999)
patentincome	Numeric	N	Gross amount of other Irish Patent Royalty income (UP TO 8 NUMERIC; 0 – 99999999)
dividendswithouttaxondistributions	Numeric	N	Dividends without tax on distributions (Up to 8 numeric; 0 – 99999999)

OtherIncome

The OtherIncome element has the following attributes:

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

ChargesDeductions

The ChargesDeductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossrentpayablenonresidents	Numeric	N	Gross amount of Rents etc. payable to non Residents in 2010. (Up to 8 numeric; 0 – 99999999)
clawback	Numeric	N	Clawback of Employers Tax Relief at Source (TRS). If you are an employer enter gross amount of Medical Insurance Premiums paid, if any, on behalf of employees. (Up to 8 numeric; 0 – 99999999)
grossamtpaymentchargestaxded	Numeric	N	Gross amount of payment of Charges/Annuities, incl. Patent Royalties where

Name	Type	Required Y/N	Description/*Validation*
			tax was deducted (Up to 8 numeric; 0 – 99999999)
typeofpayment	String	N	Type of payment. (Up to 140 Characters) *If there is a value at grossamtpaymentchargestaxed then this is required*
intonmorgageorloan	Numeric	N	Interest on mortgage or loan including bank overdraft interest. (Up to 8 numeric; 0 – 99999999)
amtofdonationsappsportbodies	Numeric	N	Amount of Donations paid to Approved Sports Bodies. (Up to 8 numeric; 0 – 99999999)

Unallocated

The Unallocated element has the following attributes:

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

ChargeableAssets

The ChargeableAssets element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
shares	Numeric	N	Shares, quoted and unquoted (Up to 8 numeric; 0 – 9999999999).
respremises	Numeric	N	Residential Premises Cost of acquisition. (Up to 8 numeric; 0 – 99999999). *If there is a value returned at respremnumass then this is a reqiured field.*
respremnumass	Numeric	N	Residential Premises Number of Assets. (Up to 4 numeric; 0 – 9999) *If there is a value returned at respremises then this is a required field.*
commprem	Numeric	N	Commercial Premises Cost of acquisition. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at commpremnumass then this is required*
commpremnumass	Numeric	N	Commercial Premises Number of Assets. (Up to 4 numeric; 0 – 9999). *If there is a value returned at commprem then this is required.*
aggland	Numeric	N	Agricultural Land Cost of acquisition (Up to 8 numeric; 0 – 99999999). *If there is a value returned at agglandnumass then this is required*
agglandnumass	Numeric	N	Agricultural Land Number of Assets. (Up to 4 numeric; 0 – 9999)

Name	Type	Required Y/N	Description/*Validation*
			If there is a value returned at aggland then this is reuqired
devland	Numeric	N	Development Land Cost of acquisition. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at devlandnumass then this is required.*
devlandnumass	Numeric	N	Development Land Number of Assets. (Up to 4 numeric; 0 – 9999) *If there is a value retunred at devland then this is required.*
busass	Numeric	N	Business Assets Cost of acquisition. (Up to 8 numeric; 0 – 99999999). *If there is a value returned at busassnumass then this is required.*
busassnumass	Numeric	N	Business Assets Number of Assets. (Up to 4 numeric; 0 – 9999) *If there is a value returned at busass then this is required.*
antiques	Numeric	N	Antiques/Works of art Cost of acquisition. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at antiqnumass then this is required*
antiqnumass	Numeric	N	Antiques/Works of art Number of Assets. (Up to 4 numeric; 0 – 9999) *If there is a value returned at antiques then this is required.*
othershares	Numeric	N	Other Cost of acquisition. (Up to 8 numeric; 0 – 99999999) *If there is a value returned at othernumass then this is required.*
othernumass	Numeric	N	Other Number of Assets. (Up to 4 numeric; 0 – 9999) *If there is a value returned at othershares then this is required.*

CapitalGains

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

CapitalGainsAccrued

The CapitalGainsAccrued element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
sharesquotednum	Numeric	N	NOT USED
sharesunquotednum	Numeric	N	NOT USED
sharesquoteddisposalsconnectedmrkr	Boolean ,true or false	N	Shares / Securities – Quoted Disposals between connected persons
sharesquotedaggconsid	Numeric	N	Shares / Securities – Quoted Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
sharesunquoteddisposalconnectedmrkr	Boolean ,true or false	N	Shares / Securities - Unquoted Disposals between connected persons
sharesunquotedaggconsid	Numeric	N	Shares / Securities - Unquoted Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
agriclandbuildingsnum	Numeric	N	Agricultural Land / Buildings No. of Disposals/

Name	Type	Required Y/N	Description/*Validation*
			(Up to 2 numeric; 0 – 99) *If there is a value returned at either agriclandbuildingsarea or agriclandbuildingsconsid then this is required*
agriclandbuildingsdisposalconnectedmrkr	Boolean ,true or false	N	Agricultural Land / Buildings Disposals between connected persons
agriclandbuildingsarea	Numeric	N	Agricultural Land / Buildings Aggregate Areas in Hectares. (Up to 6 numeric; 0.00 – 9999.99). *If there is a value returned at either agriclandbuildingsnum or agriclandbuildingsconsid then this is required.*
agriclandbuildingsconsid	Numeric	N	Agricultural Land / Buildings Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *If there is a value returned at either agriclandbuildingsnum or agriclandbuildingsarea then this is required.*
devlandnum	Numeric	N	Development Land No. of Disposals. (Up to 2 numeric; 0 – 99) *If there is a value returned at either devlandarea or devlandconsid then this is required.*
devlanddisposalconnectedmrkr	Boolean ,true or false	N	Development Land Disposals between connected persons
devlandarea	Numeric	N	Development Land Aggregate Areas in Hectares. (Up to 6 numeric; 0.00 – 9999.99) *If there is a value returned at either devlandnum or devlandconsid then this is required*
devlandconsid	Numeric	N	Development Land Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *If there is value return at either devlandarea or devlandconsid then this is required.*
commercialnum	Numeric	N	Commercial Premises No. of Disposals. (Up to 2 numeric; 0 – 99) *If there is a value returned at commercialconsid then this is required.*
commercialdisposalconnectedmrkr	Boolean ,true or false	N	Commercial Premises Disposals between connected persons
commercialconsid	Numeric	N	Commercial Premises Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *If there is a value returned at commercialnum then this is required.*
residentialnum	Numeric	N	Residential Premises No. of Disposals. (Up to 2 numeric; 0 – 99) *If there is a value returned at residentialconsid then this is required.*
residentialdisposalconnectedmrk	Boolean ,true or false	N	Residential Premises Disposals between connected persons
residentialconsid	Numeric	N	Residential Premises Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *If there is a valuie at residentialnum then this is required*
venturefuncapconnectedmrkr	Boolean ,true or false	N	Venture Fund Capital Disposals between connected persons
venturefuncapaggconsid	Numeric	N	Venture Fund Capital Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
othernum	Numeric	N	Other Assets No. of Disposals (Up to 2 numeric; 0 – 99) *If there is a value returned at otherconsid then*

Name	Type	Required Y/N	Description/*Validation*
			this is required.
otherdisposalconnectedmrkr	Boolean ,true or false	N	Other Assets Disposals between connected persons
otherconsid	Numeric	N	Other Assets Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *If there is a value return at othernum then this is required.*
totalconsid	Numeric	N	Total Consideration on Disposals Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999) *The value returned here should equal the sum of the following;* *sharesquotedaggconsid* *sharesunquotedaggconsid* *agriclandbuildingsconsid* *devlandconsid* *commercialconsid* *residentalconsid* *otherconsid*
incidentalcostsdisposals	Numeric	N	Incidental cost(s) of disposal(s) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
aggnetconsiderations	Numeric	N	Aggregate net consideration (after incidental costs of disposals) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
costofacquisition	Numeric	N	Cost of acquisition (if assets acquired prior to 6/4/1974 or acquired otherwise not at arms length substitute market value for cost) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
notatarmslengthmrkr	Boolean ,true or false	N	Indicate if not at arms length
amntenhancedexpenditureclained	Numeric	N	Amount of enhancement expenditure claimed (indexed where appropriate) Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)
amntchargablegains	Numeric	N	Amount of Chargeable Gain/s Aggregate Consideration. (Up to 10 numeric; 0 – 9999999999)

DistributionParticulars

The DistributionParticulars element has no attributes. It consists of the following elements;
- Up to 100 CGIrishResidentPartner
- Up to 20 CGNonResidentPartner

CGIrishResidentPartner

The CGIrishResidentPartner element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ppsnum	String	N	PPS Number of partner *Must be valid pps number.* *If there is a value returned at either basisofdistribution or amntchargeablegain*
basisofdistribution	Numeric	N	Basis of Distribution. (Up to 4 numeric; 0 – 99.99) *If there is a value returned at ppsnum and there*

Name	Type	Required Y/N	Description/*Validation*
			is no value returned at amntchargablegain this is required.
amntchargeablegain	Numeric	N	Amount of Chargeable Gain. (Up to 10 numberic; 0 – 9999999999) *If there is a value returned at ppsnum and there is no value returned at basisofdistribution this is required.*

CGNonResidentPartner

The CGNonResidentPartner element has the following attributes:

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

ForeignIncome

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

ForeignIncomeSummaryDetails

The ForeignIncomeSummaryDetails element has the following attributes;

Name	Type	Required Y/N	Description/*Validation*
amntincomeoutsidestate	Numeric	N	Amount of income form outside the state. (Up to 8 numeric; 0 – 99999999)

ForeignAccountDetails

The ForeignAccountsDetails element consists of the following elements
- Up to 20 ForeignAccounts
- Up to 20 LifePolicies
- Up to 20 OffshoreFunds
- Up to 20 OtherOffshoreProducts

It has the following attributes;

Name	Type	Required Y/N	Description/*Validation*
foreignaccmrkr	Boolean true or false	N	Indicator as to whether there is a Foreign Account associated with this return
lifepoliciemrkr	Boolean true or false	N	Indicator as to whether there is a Foreign Life Policy associated with this return
offshorefundsmrkr	Boolean true or	N	Indicator as to whether there is am Offshore Fund associated with this return

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

ForeignAccounts

The ForeignAccounts element has the following attributes;

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

LifePolicies

The LifePolicies element has the following attributes;

Name	Type	Required Y/N	Description/*Validation*
namecommencer	String	N	Name if person who commenced policy. (Up to 40 Characters) *If there is a value returned at any of; address1 or policyterms or premiumspay then this is required.*
address1	String	N	Address line 1 of person who commenced policy. (Up to 40 Characters) *If there is a value returned at any of; namecommencer or policyterms or premiumspay then this is required.*
address2	String	N	Address line 2 of person who commenced policy. (Up to 40 Characters)
address3	String	N	Address line 3 of person who commenced policy. (Up to 40 Characters)
policyterms	String	N	Terms of Policy. (Up to 40 Characters) *If there is a value returned at any of;*

Name	Type	Required Y/N	Description/*Validation*
			namecommencer, address1 or premiumspay then this is requires
premiumspay	Numeric	N	Annuals premiums payable. (up to 8 numeric: 0 – 9999999) *This is a required where there is a value returned at namecommencer or address1 or policyterms*
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

OffshoreFunds

The OffshoreFunds element has the following attributes;

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

OtherOffshoreProducts

The OthrOffshoreProducts element has the following attributes;

Name	Type	Required Y/N	Description/*Validation*
productname	String	N	Name Of Product. (Up to 40 Characters) *If there is a value returned at any of; address1 or dateacquired or amountacquired then this is required.*
address1	String	N	Addres line 1 of Product. (Up to 40 Characters) *If there is a value returned atany of; productname or dateacquired or*

Name	Type	Required Y/N	Description/*Validation*
			amountacquired then this is required
address2	String	N	Addres line 2 of Fund. (Up to 40 Characters)
address3	String	N	Addres line 3 of Fund. (Up to 40 Characters)
dateacquired	Date	N	Date Product was acquired. (Format dd/MMyyyy) *Must be before the day of Upload* *If there is a value returned at any of; productname or address1 or amountacquired then this is required.*
amountacquired	Numeric	N	Amount acquired. (Up to 8 numeric; 0 – 99999999) *If there is a value return at any of; productname or address1 or dateacquired then this is required.*
nameintermediary	String	N	Name of Intermediary. (Up to 40 Characters)
addressintermediary1	String	N	Address line 1 of Intermediary. (Up to 40 Characters)
addressintermediary2	String	N	Address line 2 of Intermediary. (Up to 40 Characters)
addressintermediary3	String	N	Address line 3 of Intermediary. (Up to 40 Characters)

Error

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

The Error element consists of the following attributes;

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

APPENDIX 1 – Changes to Schema for Tax Year 2013

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements in bold	Attributes
Form1Firms/Partnership	/Details/	@expressdoubttaxlaw @expressdoubtamount @expressdoubtdocs @expressdoubtguidelines

The following elements/sub elements/attributes have been removed

Element	SubElement/SubElement	Attributes
Form1Firms/Partnership	/TradeItem/TradeProfits	@ unusedcapitalallow
Form1Firms/Rental		@rentunusedcapitalallow @losses @lossesnextyear
Form1Firms/ChargesDeductions		@amtofdonationsappcharities @amtofdonationsappbodies @lossesnextyear