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Version	Date	Change
0.1	22/05/2006	Late Changes to Form11 2005 schema & notes documents: /Form11/CapitalGains/Reliefs element [Updated] from @residentreliefamountspouse to @residentreliefspouse from @retirementreliefnonfamself to @retirementrelieffamilyamount from @retirementreliefnonfamspouse to @retirementrelieffamilyamountspouse [@retirementreliefnonfamself and @retirementreliefnonfamspouse will continue to be accepted as input for Retirement Relief within the Family for self and spouse]
0.2	22/09/2006	Updated Appendix 1 with the changes to the schema and updated document through out to reflect changes documented in Appendix 1.  /Form11/Allowances/ServiceCharges element

		updated the amounts that can be stored in the attributes of this element
<b>0.3</b>	25/10/2006	/Form11/Allowances/HomeLoans – updated validation for the Home Loans/Mortgage Interest Relief section
<b>0.6</b>	23/11/2006	/Form11/Exempt/OtherExempt element [Updated] - updated the following attributes from type integer8 to positive8 @stallionfeeself @stallionfeespouse @woodlandself @woodlandspouse @greyhoundfeeself @greyhoundfeespouse
<b>0.7</b>	09/01/2007	/Form11/Personal/Marital element [Updated] – updated description of firstnamespouse and surnamespouse attributes to avoid confusion

## NOTES ON ELEMENTS

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

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

This document should be used as an aid to form 11 v7 **schema.xsd**. It details the data types and defaults for the 900 or so fields on the form.

### Please Note:

There are two nodes in the **<Form11>** node that are for internal processing only and are not input on the form. They are:

**<SummaryCalculation>**

**<TxLineItems>**

As they have no impact on the Form they are not discussed further in this document

The file consists of one Form11 Element

## Form11

The Form11 element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be equal to 01/01/2006</i>
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be must be equal to 31/12/2006</i>
currency	Alpha – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to “7” for this version of the file format. Will change with each new edition of the form.
language	Alpha E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
shortnoarequested	boolean true or false	N	Indicator that a Short Notice of Assessment has been requested.
product	Alpha	N	The name of the software/software company used to submit the form 11 should be entered here, e.g. “DUMMY LTD”. Note ‘ROS launcher/ROS on line’ is not an appropriate entry here.

It consists of:

- One Personal element
- Up to three optional Trade elements
- Any of the following optional elements:
  - Rental
  - Invest
  - Paye
  - OtherIrish
  - UkForeign
  - Exempt
  - ChargesDeductions
  - Allowances
  - AllowancesInterim
  - PropertyIncentives
  - CapitalGains

## Personal

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

- Details
- Marital

and the following optional elements

- Indicators
- Agent
- NonResidentDetails

## Details

The Details element has the following attributes:

Name	Type	Required Y/N	Description/Validation
surname	Alpha	Y	Surname of the main taxpayer (up to and including 20 chars).
firstname	Alpha	Y	First name of the main taxpayer (up to and including 20 chars).
dobself	Date	N	Date of Birth of the main taxpayer (DD/MM/YYYY). <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
ppsnself	Alpha	Y	The PPSN (RSI) number of the main taxpayer (length 8). Format is 7 numeric (including leading zeros) followed by <b>one character</b>

## Marital

The Marital element has the following attributes:

Name	Type	Required Y/N	Description/Validation
status	integer 0 or 1 or 2 or 3 or 4 or 5 or 6	Y	<p>Current Marital Status.</p> <ul style="list-style-type: none"> <li>- 0 for default (not relevant)</li> <li>- 1 for Single</li> <li>- 2 for Married</li> <li>- 3 for Widowed</li> <li>- 4 for Married but living apart</li> <li>- 5 for Divorced</li> <li>- 6 for Separated</li> </ul> <p><i>Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. <b>assessment</b>) must also be returned.</i></p> <p>For Non-Resident cases (Form11/Personal/NonResidentDetails/@nonresident="true") only the following marital status options are available:</p> <ul style="list-style-type: none"> <li>- 0 for default (not relevant)</li> <li>- 1 for Single/Divorced/Separated</li> <li>- 2 for Married</li> <li>- 3 for Widowed</li> </ul>

Name	Type	Required Y/N	Description/Validation
stanceschange	boolean true or false	N	Indicator of a change in marital circumstances within the tax year. <i>The following attributes must be returned where this attribute is returned true:</i> - Date of change in marital circumstances within the tax year (i.e. <b>newdate</b> below) - Previous Marital Status within the tax year (i.e. <b>prevstatus</b> below)
newdate	Date	N	Date of change in marital circumstances within the tax year (DD/MM/YYYY). <i>Must be within the tax period that the return is being filed for.</i> <i>Must be after Date of Birth Self (ie. <b>dobself</b> above)</i>
prevstatus	integer 0 or 1 or 2 or 3 or 4 or 5 or 6	N	Previous Marital Status within the tax year. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 6 for Separated
assessment	0 or 1 or 2 or 3	N	Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment <i>For Non-Resident cases</i> <i>(Form11/Personal/NonResidentDetails/@nonresident="true") and <b>status</b> is 2 (Married) this attribute must be set to 1 (Joint Assessed).</i>
ppsnspouse	Alpha	N	The PPSN (RSI) number of the spouse (length 8 or 9). Format is 7 numeric (including leading zeros) followed by a check character. <i>Cannot be same as PPSN for self (ie. <b>ppsnself</b> above)</i>
dobspouse	Date	N	Date of Birth of the spouse (DD/MM/YYYY). <i>Must be before the day of Upload and cannot precede 01/01/1900</i>
dateofdeath	Date	N	Date of death of the spouse (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be within 5 years of the beginning of the tax period</i>
areassessspouse	boolean true or false	N	Indicator that main taxpayer is the assessable spouse.
wereassessspouse	boolean true or false	N	Indicator that the main taxpayer was the previously assessable spouse.
aremaintspouse	boolean true or false	N	Indicator that the main taxpayer is maintaining the other spouse.
weremaintspouse	boolean true or false	N	Indicator that the main taxpayer was maintaining the other spouse.
previousassessment	integer 0 or 1 or 2 or 3,	N	Previous Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
nochildren	Numeric,	N	Number of dependent children (up to two numeric allowed; 0 – 99).
firstnamespouse	Alpha	N	Spouses Name.
surnamespouse	Alpha	N	Spouses Surname.

## Indicators

The Indicators element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
Medcardself	boolean true or false	N	Indicator that the main taxpayer is a full medical card holder.
Medcardspouse	boolean true or false	N	Indicator that the spouse is a full medical card holder.
Prsiself	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from PRSI.
Prsispouse	boolean true or false	N	Indicator that the spouse is claiming an exemption from PRSI.
exempthealthcontrself	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from Health Contribution
exempthealthcontrspouse	Boolean true or false	N	Indicator that the spouse is claiming an exemption from Health Contribution
dirself	boolean true or false	N	Indicator that the main taxpayer is a Proprietary Director.
dirspouse	boolean true or false	N	Indicator that the spouse is a Proprietary Director.
domicileself	Boolean true or false	N	Indicator that the main taxpayer was not domiciled in the state.
domicilespouse	boolean true or false	N	Indicator that the spouse was not domiciled in the state.
citizenself	boolean true or false	N	Indicator that the main taxpayer was a citizen not ordinarily resident in the state.
citizenspouse	boolean true or false	N	Indicator that the spouse was a citizen not ordinarily resident in the state.
farmerself	boolean true or false	N	Indicator that the main taxpayer was a farmer.
farmerspouse	boolean true or false	N	Indicator that the spouse was a farmer.
expressdoubt	boolean true or false	N	Indicator of uncertainty about the treatment of any item in the return. <i>Where this attribute is returned <b>true</b> the attribute Details of uncertainty about the treatment of any item in the return (i.e. <b>details</b> below) must also be returned.</i>
details	Alphanumeric	N	Details of uncertainty about the treatment of any item in the return <i>Up to and including 1000 characters</i>
prsiexemptreasonself	Alpha	N	State reason why the self is exempt from PRSI.
prsiexemptreasonspouse	Alpha	N	State reason why the spouse is exempt from PRSI.
healthexemptreasonself	Alpha	N	State reason why the self is exempt from Health Contribution.
healthexemptreasonspouse	Alpha	N	State reason why the spouse is exempt from Health Contribution.
detailschanged	boolean	N	Indicator that any changes (not already notified

Name	Type	Required Y/N	Description/Validation
	true or false		to Revenue) to any of the following: (nature of primary trade, business or activity (b) primary business address or (c) main residence.
natureoftrade	Alpha	N	Details of Nature of Primary Trade, Business or Activity. When detailschanged attribute is 'true' either natureoftrade, busaddress1 or resaddress1 must be populated.
busaddress1	Alpha	N	Primary Business Address line 1. <i>When detailschanged attribute is 'true' either natureoftrade, busaddress1 or resaddress1 must be populated.</i>
busaddress2	Alpha	N	Primary Business Address line 2.
busaddress3	Alpha	N	Primary Business Address line 3
busaddress4	Alpha	N	Primary Business Address line 4.
resaddress1	Alpha	N	Main Residence line 1. <i>When detailschanged attribute is 'true' either natureoftrade, busaddress1 or resaddress1 must be populated.</i>
resaddress2	Alpha	N	Main Residence line 2.
resaddress3	Alpha	N	Main Residence line 3.
resaddress4	Alpha	N	Main Residence line 4.

## Agent

The Agent element has the following attributes:

Name	Type	Required Y/N	Description/Validation
agenttain	Alphanumeric	N	The TAIN number of the agent for the main taxpayer (length 6). Format is 5 numeric (including leading zeros) followed by one check character
agentref	Alphanumeric	N	Agent Reference No. <i>May not be longer than 30 characters</i>

## NonResidentDetails

Name	Type	Required Y/N	Description/Validation
nonresident	boolean true or false	N	Indicator that the main taxpayer is a non resident.
nonresidentspouse	boolean	N	Indicator that the spouse is a non resident.
section1032	boolean	N	Indicator that filer is claiming relief under Section 1032 TCA 1997.
eucitizen	boolean	N	Indicator that the filer is a resident in another State of the European Communities.
incomeireland	Numeric	Y	Income Taxable in Ireland (up to 8 numeric; 0 – 99999999). <i>This field is mandatory if section1032 is 'true'</i>
incomeworld	Numeric	Y	World Income (including Income Taxable in Ireland) (up to 8 numeric; 0 – 99999999). <i>This field is mandatory if section1032 is 'true'. World Income cannot be less than entry at incomeireland.</i>

## Trade

The Trade element has no attributes. It consists of one TradeInfo element and one AccountChoices element and any of the following optional elements:

- TradeCapital
- Losses
- PSWT
- Review

No further Accounts related elements are required where the attributes set in the AccountChoices element indicate:

- Accounts relating to this return have already been returned, or
- Source of income results from a partnership

The AccScrnNotes is an optional element where further Accounts related elements are required.

## TradeInfo

The TradeInfo element has the following attributes:

Name	Type	Required Y/N	Description/Validation
tradedes	Alpha	N	Description of Trade (up to and including 40 chars). <i>Where a value has been returned for the attribute <b>profityear</b>, this attribute must be returned</i>
incomeforspouse	boolean true or false	N	Indicator that the income for this trade relates to the spouse.
cease	Date	N	Cessation date for source of income. This is the date upon which this source of income ceased during the year (DD/MM/YYYY). <i>Must be within the tax year that the return is being filed.</i>
profitdevelop	Numeric	N	Profit assessable from sale of Residential Development land (up to 8 numeric; 0 – 99999999).
profityear	Numeric	Y	Profit assessable for year of assessment 2006 (up to 8 numeric; 0 – 99999999).
balcharges	Numeric	N	Balancing Charge (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric	N	Amount of unused capital allowances from a prior period (up to 8 numeric; 0 – 99999999).
moretradno	Numeric	N	Number of remaining trades, (Up to 2 numeric; 0 - 99). A value can only be entered here on the third (i.e. last) of Income from Trade description. If the taxpayer has more than 3 trades then, on this last page, all the remaining trades should be amalgamated here. The value entered is the remaining trades of the taxpayer.
adjustednetprofit	Numeric	N	Amount of adjusted net profit for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetprofit cannot be returned with an entry in adjustednetloss and visa-versa</i>
adjustednetloss	Numeric	N	Amount of adjusted net loss for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetloss cannot be returned with an entry in adjustednetprofit and visa-versa</i>
section644a	boolean true or false	N	Indicator for if you wish to elect under Section 644A TCA 1997.
tradenno	Numeric	Y	This attribute will store the trade number. <i>This attribute can only store either 1, 2 or 3; pertaining to the first, second or third trade. Details of primary trade must be returned with a tradeno="1".</i>

## TradeCapital

The TradeCapital element has the following attributes:



Name	Type	Required Y/N	Description/ Validation
machinery	Numeric	N	Machinery Capital Allowances (up to 8 numeric; 0 – 99999999)
industrial	Numeric	N	Industry Capital Allowances (up to 8 numeric; 0 – 99999999).
other	Numeric	N	Other Capital Allowances (up to 8 numeric; 0 – 99999999).
addunused	boolean, true or false	N	Indicator that any unused capital allowances should be added to any loss in the trade for this year where there are insufficient profits.
explantmachinery	boolean, true or false	N	Indicator that if you wish to elect under Section 284(2)(a)(ab)TCA1997 (WDV at 31/12/2001 written off at 20%)
propertyincentive	boolean, True or false	N	Indicator whether a claim to property based incentive schemes are included in the Capital Allowances figure. <i>Where this attribute has a value of true, on upload the <b>PropertyIncentive Element</b> is a required element</i>

## Losses

The Losses element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
priorloss	Numeric	N	Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999).
currentloss	Numeric	N	Amount of losses in this trade period 2006 (up to 8 numeric; 0 – 99999999).
setloss	boolean, true or false	N	Indicator that this loss should be set against other income.

## PSWT

The PSWT element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
pswt	Numeric	N	Gross PSWT (Euro and Cent ) for this basis period (up to 9 characters, the last 3 of these characters must be the decimal point and the first and the second decimal places; 0.00 – 999999.99).

## Review

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
havechangedperiod	boolean true or false	N	Indicator that the main taxpayer has changed accounting period or ceased in this year and needed to review prior years liability in accordance with S 65 or S 67 TCA 1997.
adjustedprofits	Numeric	N	Adjusted profits for the corresponding period in year of assessment 2005 (up to 8 numeric; 0 – 99999999).
profitsassessed	Numeric	N	Profits assessed in year of assessment

Name	Type	Required Y/N	Description/ Validation
			2005 (up to 8 numeric; 0 – 999999999).
additionalincome	Numeric	N	Additional Income in assessable period 2005 (up to 8 numeric; 0 – 999999999).
additionalincometax	Numeric	N	Additional Income Tax Due in assessable period 2005 (up to 8 numeric; 0 – 999999999). <i>This attribute must be returned if the attribute <b>havechangedperiod</b> has been returned with a value of true or if any of the follow attributes have been returned:</i> <ul style="list-style-type: none"> <li>- <b>adjustedprofits</b></li> <li>- <b>profitsassessed</b></li> <li>- <b>additionalincome</b></li> </ul> <i>This attribute must be less than the attribute <b>additionalincome</b> where that attribute is greater than 0.</i>

## AccountChoices

The AccountChoices element has no attributes. It consists of one AccountChoice element.

## AccountChoice

The AccountChoice element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
accounts	integer 0 or 1 or 2	Y	Accounts and Turnover Details: <ul style="list-style-type: none"> <li>- 0 for Accounts relating to this return have already been submitted.</li> <li>- 1 for Source of income results from a partnership.</li> <li>- 2 for none of the above categories apply</li> </ul>
partnershippsn	Alpha	N	The PPSN (RSI) number of the partnership (length 8). Format is 7 numeric (including leading zeros) followed by a check character. <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>
accountsfrom	Date	N	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>
accountsto	Date	N	Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e. <b>accountsfrom</b> above).</i> <i>This attribute must be returned where this source of income results from a partnership (i.e. the attribute <b>accounts</b> above is returned with a value of 1).</i>

Name	Type	Required Y/N	Description/Validation
accountssubmittedfrom	Date	N	Date upon which this accounting period for that trade began (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>
accountssubmittedto	Date	N	Date upon which the accounting period for that trade ended (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Date upon which this accounting period for that trade began (i.e. <b>accountssubmittedfrom</b> above).</i> <i>This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>
accountsyear	Integer 0 or 1 or 2 or 3, 4 , 5, 6, 7, 8	N	Return with which the returns were submitted: <ul style="list-style-type: none"> <li>• 0 Not applicable</li> <li>• 1 for 1998/1999</li> <li>• 2 for 1999/2000</li> <li>• 3 for 2000/2001</li> <li>• 4 for 2001</li> <li>• 5 for 2002</li> <li>• 6 for 2003</li> <li>• 7 for 2004</li> <li>• 8 for 2005</li> </ul> <i>This attribute must be returned with a value greater than 0 where accounts relating to this return have already been submitted (i.e. the attribute <b>accounts</b> above is returned with a value of 0).</i>

## AccScrnLess250

The AccScrnLess250 element has no attributes. It consists of one AccScrnLess250Info element.

### AccScrnLess250Info

The AccScrnLess250Info element has the following attributes:

Name	Type	Required Y/N	Description/Validation
accperiodbfrom	Date	Y	Begin date of period to which these accounts refer. (DD/MM/YYYY). <i>Must be before the day of Upload.</i>
accperiodbto	Date	Y	End date of period to which these accounts refer. (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Begin date of period to which these accounts refer (i.e. <b>accperiodbfrom</b> above).</i>
sales	Numeric	N	Sales or Receipts or Turnover (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - <i>Receipts from Government Agencies (i.e. <b>govnreceipts</b> below)</i>

Name	Type	Required Y/N	Description/Validation
			- <i>Other Income (i.e. <b>otherincome</b> below)</i>
govnreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - Sales or Receipts or Turnover (i.e. <b>sales</b> above) - Other Income (i.e. <b>otherincome</b> below)
otherincome	Numeric	N	Other Income (up to 10 numeric; 0 – 9999999999). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> - Sales or Receipts or Turnover (i.e. <b>sales</b> above) Receipts from Government Agencies (i.e. <b>govnreceipts</b> above)
purchases	Numeric	N	Purchases (up to 10 numeric; 0 – 9999999999).
tradeprofit	Numeric	N	Gross Trading Profits (up to 10 numeric; 0 – 9999999999).
staffcosts	Numeric	Y	Salaries or wages, staff costs (up to 10 numeric; 0 – 9999999999).
subcontractors	Numeric	Y	Sub-contractors (up to 10 numeric; 0 – 9999999999).
consproffees	Numeric	N	Consultancy, Professional fees (up to 10 numeric; 0 – 9999999999).
motortravelssubst	Numeric	Y	Motor, Travel and Subsistence (up to 10 numeric; 0 – 9999999999).
repairsrenewals	Numeric	N	Repairs or Renewals (up to 10 numeric; 0 – 9999999999).
depreciation	Numeric	N	Depreciation, Goodwill or Capital write-off (up to 10 numeric; 0 – 9999999999).
provisionbaddebts	Numeric	N	Provisions including Bad Debts (up to 10 numeric; -9999999999 – +9999999999).
expensesother	Numeric	N	Total Other Expenses (up to 10 numeric; 0 – 9999999999).
capitalintroduced	Numeric	N	Cash or Capital Introduced (up to 10 numeric; 0 – 9999999999).
drawings	Numeric	Y	Drawings (net of tax and pension contributions) (up to 10 numeric; 0 – 9999999999).
closingbalance	Numeric	N	Closing Capital Balance (up to 10 numeric; -9999999999 – +9999999999).
stock	Numeric	N	Stock, Work In Progress, Finished Goods (up to 10 numeric; 0 – 9999999999).
debtors	Numeric	N	Debtors and Prepayments (up to 10 numeric; 0 – 9999999999).
bankdebit	Numeric	Y	Cash or Bank (Debit) (up to 10 numeric; 0 – 9999999999).
bankcredit	Numeric	Y	Bank or Loans or Overdraft (Credit) (up to 10 numeric; 0 – 9999999999).
clientaccbalancecredit	Numeric	N	Client Account Balances for a debit value (up to 10 numeric; 0 – 9999999999).
clientaccbalancedebit	Numeric	N	Client Account Balances for a credit value (up to 10 numeric; 0 – 9999999999).
creditorsaccruals	Numeric	N	Creditors and Accruals (up to 10 numeric; 0 – 9999999999).
taxcreditors	Numeric	N	Tax creditors (up to 10 numeric; 0 – 9999999999).
assets	Numeric	N	Net Assets (up to 10 numeric; -9999999999 –

Name	Type	Required Y/N	Description/ Validation
			+9999999999).

## AdjProfitLess250

The AdjProfitLess250 element has no attributes. It consists of one ProfitLess250 element and the optional Adjustments element.

### ProfitLess250

The ProfitLess250 element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
profit	Numeric	N	Net profit per accounts (up to 10 numeric; 0 – 9999999999). <i>A value must be returned in this attribute unless there is a loss in which case the Net loss per account attribute must be returned (i.e. <b>loss</b> below) and there should be no value in this attribute</i>
loss	Numeric	N	Net loss per accounts (up to 10 numeric; 0 – 9999999999). <i>A value must be returned in this attribute unless there is a profit in which case the Net profit per account attribute must be returned (i.e. <b>profit</b> above) and there should be no value in this attribute</i>

## Adjustments

The Adjustments element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
motorexpanseless250	Numeric	N	Add-back motor expenses (up to 10 numeric; 0 – 9999999999).
donation	Numeric	N	Add-back donations (political and charitable) or entertainment (up to 10 numeric; 0 – 9999999999).
lightheatphoneless250	Numeric	N	Add-back light heat and phone (up to 10 numeric; 0 – 9999999999).
gainssaleassets	Numeric	N	Other net gain on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
losssaleassets	Numeric	N	Other net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999).

## AccScrnNotes

The AccScrnNotes is an optional element that has no attributes. It consists of the following optional element:

- AdditionalNote

### AdditionalNote

The AdditionalNote element has the following attribute:

Name	Type	Required Y/N	Description/ Validation
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additionalnotetext	Alpha	N	Additional Information Note (up to 500 characters).
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## Rental

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

- Land
- RentalCapital

## Land

The Land element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
rentaroomself	boolean true or false	N	Indicator that the main taxpayer does not wish to claim Rent-A-Room Relief. <i>The value of this attribute must be 'false' where a value is returned for Rent-a-Room Income (i.e. <b>rentaroomincomeself</b> )</i>
rentaroomspouse	boolean true or false	N	Indicator that the spouse does not wish to claim Rent-A-Room Relief. <i>The value of this attribute must be 'false' where a value is returned for Rent-a-Room Income (i.e. <b>rentaroomincomespouse</b>)</i>
rentaroomincomeself	Numeric	N	Rent-a-Room Income for the main taxpayer (up to 4 numeric; 0 – €7620) <i>The sum of this attribute and the attribute <b>rentaroomincomespouse</b> must not exceed €7620.</i>
rentaroomincomespouse	Numeric	N	Rent-a-Room Income for the spouse (up to 4 numeric; 0 – €7620) <i>The sum of this attribute and the attribute <b>rentaroomincomeself</b> must not exceed €7620.</i>
rentself	Numeric	N	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. <b>properties</b> below). This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>lossself</b></li> <li>- <b>expensesself</b></li> </ul>
rentspouse	Numeric	N	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. <b>properties</b> below). This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>lossspouse</b></li> <li>- <b>expensesspouse</b></li> </ul>
expensesself	Numeric	N	Total Rental Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. <b>rentself</b> above). The value returned for this attribute must be the same as the sum of the values returned for the following attributes:</i> <ul style="list-style-type: none"> <li>• <b>repairexpensesself</b></li> <li>• <b>interestexpensesself</b></li> <li>• <b>reliefexpensesself</b></li> <li>• <b>otherexpensesself</b></li> <li>• <b>farmretschemeself</b></li> </ul>

Name	Type	Required Y/N	Description/Validation
expensespouse	Numeric	N	Total Rental Expenses for the spouse (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentspouse</b> above). The value returned for this attribute must be the same as the sum of the values returned for the following attributes: <ul style="list-style-type: none"> <li>• <b>repairexpensespouse</b></li> <li>• <b>interestexpensespouse</b></li> <li>• <b>reliefexpensespouse</b></li> <li>• <b>otherexpensespouse</b></li> <li>• <b>farmretschemespouse</b></li> </ul>
netrentself	Numeric	N	Net rental income for the main tax payer (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentself</b> above). The value returned for this attribute must be equal to: <b>rentself</b> minus <b>expensesself</b>
netrentspouse	Numeric	N	Net rental income for the spouse (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. <b>rentspouse</b> above). The value returned for this attribute must be equal to: <b>rentspouse</b> minus <b>expensespouse</b>
repairexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairexpensespouse	Numeric	N	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric	N	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensespouse	Numeric	N	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
reliefexpensesself	Numeric	N	Expenses for “Section 23” type relief if 2006 is your first year of claim for the main taxpayer (up to 8 numeric; 0 – 99999999).
reliefexpensespouse	Numeric	N	Expenses for “Section 23” type relief if 2006 is your first year of claim for the spouse (up to 8 numeric; 0 – 99999999).
otherexpensesself	Numeric	N	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensespouse	Numeric	N	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).
farmretschemeself	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the main taxpayer (up to 8 numeric; 0 – 99999999). Where a value is returned for this attribute it cannot have a value > 15000
farmretschemespouse	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999). Where a value is returned for this attribute it cannot have a value > 15000
lossself	Numeric	N	Unused losses from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999).
lossspouse	Numeric	N	Unused losses from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/Validation
			)
properties	Numeric	N	Number of properties rented (up to 5 numeric; 0 – 99999). <i>Where a value is returned here a value must also be returned in either of the attributes:</i> - Gross Rents for the main taxpayer (i.e. <b>rentself</b> above), or - Gross Rents for the spouse (i.e. <b>rentspouse</b> above).
noacreage	Numeric	N	Area in Hectares (if applicable) (up to 7 numeric; 0.00 – 99999.99).
restenanciesactself	boolean true or false	N	Indicator for the main taxpayer that Part 7 of the Residential Tenancies Act have been complied with.
restenanciesactspouse	boolean true or false	N	Indicator for spouse that Part 7 of the Residential Tenancies Act have been complied with.

## RentalCapital

The RentalCapital element has the following attributes:

Name	Type	Required Y/N	Description/Validation
claimpropertyself	boolean true or false	N	Self indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the <b>PropertyIncentive</b> Element is a required element.</i>
claimpropertyspouse	boolean true or false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the <b>PropertyIncentive</b> Element is a required element</i>
capitalselfa	Numeric	N	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999)
capitalspousea	Numeric	N	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
capitalselfb	Numeric	N	Capital Allowances for the year 2006 for the main taxpayer (up to 8 numeric; 0 – 99999999).
capitalspouseb	Numeric	N	Capital Allowances for the year 2006 for the (up to 8 numeric; 0 – 99999999)
capallthisyearself	Numeric	N	Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>This value must equal the minimum of:</i> <ul style="list-style-type: none"> <li><b>netrentself</b></li> <li><b>(capitalselfA + capitalselfB)</b></li> </ul> <i>But</i> <ul style="list-style-type: none"> <li>Where <b>capitalselfA + capitalselfB</b> are both not populated, this attribute should also not be populated</li> <li>The above rule applies only where <b>netrentself</b> and at least one of <b>capitalselfA + capitalselfB</b> are populated</li> </ul>
capallthisyearspouse	Numeric	N	Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999).



Name	Type	Required Y/N	Description/Validation
			<p><i>This value must equal the minimum of:</i></p> <ul style="list-style-type: none"> <li><b>netrentspouse</b></li> <li><b>(capitalspouseA + capitalspouseB)</b></li> </ul> <p><i>But</i></p> <ul style="list-style-type: none"> <li>Where <b>capitalspouseA + capitalspouseB</b> are both not populated, this attribute should also not be populated</li> <li>The above rule applies only where <b>netrentspouse</b> and at least one of <b>capitalspouseA + capitalspouseB</b> are populated</li> </ul>
capallforwardself	Numeric	N	Capital Allowances carried forward for the main taxpayer (up to 8 numeric; 0 – 99999999)
capallforwardspouse	Numeric	N	Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999)
offsetself	boolean true or false	N	<p>Indicate that the main taxpayer wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2006 against other Income under Section 305 TCA 1997</p> <p><i>If the value of this attribute is 'true', at least one of the following attributes must be completed:</i></p> <ul style="list-style-type: none"> <li><b>capitalselfA</b></li> <li><b>capitalselfB</b></li> <li><b>capallthisyearself</b></li> </ul>
offsetspouse	boolean true or false	N	<p>Indicate that the spouse wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2006 against other Income under Section 305 TCA 1997</p> <p><i>If the value of this attribute is 'true', at least one of the following attributes must be completed:</i></p> <ul style="list-style-type: none"> <li><b>capitalspouseA</b></li> <li><b>capitalspouseB</b></li> <li><b>capallthisyearspouse</b></li> </ul>
sectionrestrictionself	Numeric	N	<p>Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the main taxpayer (up to 8 numeric)</p> <p><i>Where this attribute is populated (and <b>offsetself</b> has a value of true) it must not exceed the lesser of:</i></p> <ul style="list-style-type: none"> <li>31750</li> <li><b>capitalselfb minus (netrentself – capitalselfa)*</b></li> </ul> <p><i>*where (netrentself – capitalselfa) &lt; 0 it is treated as 0.</i></p> <p><i>where <b>offsetself</b> has a value of false, any amount may be entered in this field as it captured for information purposes only</i></p>
sectionrestrictionspouse	Numeric	N	<p>Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric)</p> <p><i>Where this attribute is populated (and <b>offsetspouse</b> has a value of true) it must not exceed the lesser of:</i></p>

Name	Type	Required Y/N	Description/Validation
			<ul style="list-style-type: none"> <li>31750</li> <li><b>capitalspouseb</b> minus <b>(netrentspouse – capitalspousea)*</b>  <i>*where (netrentspouse – capitalspousea) &lt; 0 it is treated as 0.</i></li> </ul> <p>where <b>offsetspouse</b> has a value of false, any amount may be entered in this field as it captured for information purposes only</p>
sectionnorestrictionself	Numeric	N	<p>Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the main taxpayer (up to 8 numeric; 0 – 99999999).</p> <p>Where this attribute is populated (and <b>offsetself</b> has a value of true) it must not exceed:  <b>capitalselfb</b> minus <b>((netrentself – capitalselfa) – sectionrestrictionself)*</b>  <i>*where (netrentself – capitalselfa) &lt; 0 it is treated as 0</i></p>
sectionnorestrictionspouse	Numeric	N	<p>Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the spouse (up to 8 numeric; 0 – 99999999).</p> <p>Where this attribute is populated it must not exceed:  <b>capitalspouseb</b> minus <b>((netrentspouse – capitalspousea) – sectionrestrictionspouse)*</b>  <i>*where (netrentspouse – capitalspousea) &lt; 0 it is treated as 0</i></p>

## Invest

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

- RetentionTax
- SavingAccounts
- GrossDistribution

## RetentionTax

The RetentionTax element has the following attributes:

Name	Type	Required Y/N	Description/Validation
noaccountself	Numeric	N	<p>Number of DIRT accounts for the main taxpayer (up to 3 numeric; 0 – 999).</p> <p><i>This attribute is required where a figure is returned for attribute Gross Amount of interest or credit on DIRT accounts for the main taxpayer (i.e. <b>amountself</b> below).</i></p>
noaccountspouse	Numeric	N	<p>Number of DIRT accounts for the spouse (up to 3 numeric; 0 - 999).</p> <p><i>This attribute is required where a figure is returned in the attribute Gross Amount of interest or credit on DIRT accounts for the spouse (i.e. <b>amountspouse</b> below).</i></p>
amountself	Numeric	N	<p>Gross Amount of interest or credit on DIRT accounts for the main taxpayer (up to 8 numeric;</p>

Name	Type	Required Y/N	Description/Validation
			0 - 999999999). <i>This attribute is required where a figure is returned for the attribute Number of DIRT accounts for the main taxpayer (i.e. <b>noaccountself</b> above).</i>
amountspouse	Numeric	N	Gross Amount of interest or credit on DIRT accounts for the spouse (up to 8 numeric; 0 - 999999999). <i>This attribute is required where a figure is returned in the attribute Number of DIRT accounts for the spouse (i.e. <b>noaccountspouse</b> above).</i>

## SavingAccounts

The SavingAccounts element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the main taxpayer (up to 8 numeric; 0 – 999999999). If a value is returned for this attribute, the attribute <b>dirtrefund</b> must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
amountspouse	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the spouse (up to 8 numeric; 0 – 999999999). If a value is returned for this attribute, the attribute <b>dirtrefund</b> must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
dirtrefund	boolean true or false	N	Indicator that refund of DIRT is due under Section 267 (1) (b) TCA 1997.

## GrossDistributions

The GrossDistributions element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of distributions received from companies resident in the state for the main taxpayer (up to 8 numeric; 0 – 999999999).
amountspouse	Numeric	N	Gross amount of distributions received from companies resident in the state for the spouse (up to 8 numeric; 0 – 999999999).

## Paye

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

- Employment
- Expenses
- BenefitInKind
- ShareOptions
- PayeTax
- SocialWelfare

## Employment

The Employment element has the following attributes:

Name	Type	Required Y/N	Description/Validation
salarypayeself	Numeric	N	Salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
salarypayespouse	Numeric	N	Salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
publicofficeself	Numeric	N	Public Office Salary for the main taxpayer (up to 8 numeric; 0 – 99999999).
publicofficespouse	Numeric	N	Public Office Salary for the spouse (up to 8 numeric; 0 – 99999999).
payepensionself	Numeric	N	Pension subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
payepensionspouse	Numeric	N	Pension subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
nonpayeincomeself	Numeric	N	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
nonpayeincomespouse	Numeric	N	Non PAYE Employment income for the spouse (up to 8 numeric; 0 - 99999999).
farmretirementpensionself	Numeric	N	Early Farm retirement pension for self. (Up to 8 numeric; 0 – 99999999).
farmretirementpensionspouse	Numeric	N	Early Farm retirement pension for spouse. (Up to 8 numeric; 0 – 99999999).
employersalarypayeself	Alpha	N	Name(s) of Employer(s) for Irish Employments subject to PAYE for self ( <b>salarypayeself</b> ).
employersalarypayespouse	Alpha	N	Name(s) of Employer(s) for Irish Employments subject to PAYE for spouse ( <b>salarypayespouse</b> ).
foreignpayeself	Numeric	N	Income from foreign employments for self (up to 8 numeric; 0 – 99999999).
foreignpayespouse	Numeric	N	Income from foreign employments for spouse (up to 8 numeric; 0 – 99999999).
employerforeignpayeself	Alpha	N	Name(s) of Employer(s) for foreign employments for the main taxpayer ( <b>foreignpayeself</b> ).
employerforeignpayespouse	Alpha	N	Name(s) of Employer(s) for foreign employments for spouse ( <b>foreignpayespouse</b> ).
employerpublicofficeself	Alpha	N	Name(s) of Employer(s) for Public Sector employment for the main taxpayer ( <b>publicofficeself</b> ).
employerpublicofficespouse	Alpha	N	Name(s) of Employer(s) for Public Sector employment for spouse ( <b>publicofficespouse</b> ).
employerpayepensionself	Alpha	N	Name(s) of Employer(s) for Pension Subject to PAYE for the main taxpayer ( <b>payepensionself</b> ).
employerpayepensionspouse	Alpha	N	Name(s) of Employer(s) for Pension Subject to PAYE for spouse ( <b>payepensionspouse</b> ).
employernonpayeincomeself	Alpha	N	Name(s) of Employer(s) for Non PAYE Employment / Pension Income for the main taxpayer ( <b>nonpayeincomeself</b> ).
employernonpayeincomespouse	Alpha	N	Name(s) of Employer(s) for Non PAYE Employment / Pension Income for spouse ( <b>nonpayeincomespouse</b> ).
annuitypensionself	Numeric	N	Annuity Pension payable under an RAC or a PRSA for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuitypensionspouse			Annuity Pension payable under an RAC or a PRSA for spouse (up to 8 numeric; 0 – 99999999).
employerannuitypensionself	Alpha	N	Name(s) of Employer(s) for Annuity Pension for the main taxpayer ( <b>annuitypensionself</b> ).

Name	Type	Required Y/N	Description/Validation
employerannuitypensionspouse	Alpha	N	Name(s) of Employer(s) for Annuity Pension for spouse ( <b>annuitypensionspouse</b> ).
grossamtpaymentsself	Numeric	N	Gross amount of payment(s) for the main taxpayer (up to 8 numeric; 0 – 99999999).
grossamtpaymentspouse	Numeric	N	Gross amount of payment(s) for spouse (up to 8 numeric; 0 – 99999999).
amtchargeabletaxself	Numeric	N	Amount chargeable to tax for the main taxpayer (up to 8 numeric; 0 – 99999999).
amtchargeabletaxspouse	Numeric	N	Amount chargeable to tax for spouse (up to 8 numeric; 0 – 99999999).
natureofpaymentsself	Alpha	N	Nature of Payment(s) for the main taxpayer.
natureofpaymentspouse	Alpha	N	Nature of Payment(s) for spouse.
tsrclaimedself	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2006 for the main taxpayer (up to 8 numeric; 0 – 99999999).
tsrclaimedspouse	Numeric	N	Amount of Top Slicing Relief (TSR) claimed in 2006 for spouse (up to 8 numeric; 0 – 99999999).

## Expenses

The Expenses element has the following attributes:

Name	Type	Required Y/N	Description/Validation
employernameself	Alpha	N	Name(s) of Employer(s) for which allowable deductions are being claimed for the main taxpayer.
employernamespouse	Alpha	N	Name(s) of Employer(s) for which allowable deductions are being claimed for spouse/
natureofemploymentself	Alpha	N	Nature of Employment(s) for which allowable deductions are being claimed for the main taxpayer.
natureofemploymentspouse	Alpha	N	Nature of Employment(s) for which allowable deductions are being claimed for spouse.
expensesself	Numeric	N	Expenses for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>salarypayeself</b></li> <li>- <b>nonpayeincomeself</b></li> <li>- <b>publicofficeself</b></li> <li>- <b>foreignpayeself</b></li> <li>- <b>annuitypensionself</b></li> </ul>
expensesspouse	Numeric	N	Expenses for the spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>salarypayespouse</b></li> <li>- <b>nonpayeincomespouse</b></li> <li>- <b>publicofficespouse</b></li> <li>- <b>foreignpayespouse</b></li> <li>- <b>annuitypensionspouse</b></li> </ul>
allowancesself	Numeric	N	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancesspouse	Numeric	N	Capital allowances for the spouse (up to 8 numeric; 0 - 99999999).
contributionsself	Numeric	N	Superannuation Contributions (lump sum

Name	Type	Required Y/N	Description/Validation
			payments) for the main taxpayer (up to 8 numeric; 0 – 99999999).
contributionsspouse	Numeric	N	Superannuation Contributions (lump sum payments) for the spouse (up to 8 numeric; 0 - 99999999).

**Note:**

The sum of the values returned for the attributes **salarypayeself**, **publicofficeself**, **nonpayeincomeself** in the **Employment** element must be greater than or equal to the value returned for this attribute **expensesself**, **allowancesself**, **contributionssself** in the Expenses Section

The sum of the values returned for the attributes **salarypayespouse**, **publicofficespouse**, **nonpayeincomespouse** in the **Employment** element must be greater than or equal to the value returned for this attribute **expensesspouse**, **allowancesspouse**, **contributionsspouse** in the Expenses Section.

## BenefitInKind

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

The sum of the attributes **retirementsavingsamtpouse**, **amtsharesbikspouse** and **otheramtpouse** must not exceed 99,999,999.

The BenefitInKind element has the following attributes:

Name	Type	Required Y/N	Description/Validation
retirementsavingsamtself	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
retirementsavingsamtpouse	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
amtsharesbikself	Numeric	N	Shares Benefit in Kind for the main taxpayer
amtsharesbikspouse	Numeric	N	Shares Benefit in Kind for the spouse
otheramtself	Numeric	N	Other benefit in kind for the main taxpayer: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otheramtpouse	Numeric	N	Other Benefit in Kind for the spouse: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otherbiktypes	Alpha	N	Specify further details about the other BIK received (up to and including 500 characters).

## Share Options

The Share Options element has the following attributes:

Name	Type	Required Y/N	Description/Validation
chargeableself	Numeric	N	Amount chargeable to Income Tax If the main tax payer exercised share options in the year 2006 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
chargeablespouse	Numeric	N	Amount chargeable to Income Tax If the spouse exercised share options in the year 2006 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/ Validation
rateoftaxself	Numeric	N	The amount of Relevant Tax on a Share Option paid for the main taxpayer (up to 8 numeric; 0 - 99999999). The amount entered here should be rejected if it is greater than 42% of the amount entered at chargeableself.
rateoftaxspouse	Numeric	N	The amount of Relevant Tax on a Share Option paid for the spouse (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 42% of the amount entered at chargeablespouse.
disposedself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002 or 2003 disposed of some or all of those shares in 2006: The number of shares disposed of for self (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>amtitpaymentself</b></li> <li>- <b>deferredchargeableself</b></li> </ul>
disposedspouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002 or 2003 and disposed of some or all of those shares in 2006: The number of shares disposed of for spouse (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>amtitpaymentspouse</b></li> <li>- <b>deferredchargeablespouse</b></li> </ul>
deferredchargeableself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002 or 2003 and disposed of some or all of those shares in 2006: The Chargeable Amount to Income Tax (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>amtitpaymentself</b></li> <li>- <b>disposedself</b></li> </ul>
deferredchargeablespouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002 or 2003 and disposed of some or all of those shares in 2006: The Chargeable Amount to Income Tax (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>amtitpaymentspouse</b></li> <li>- <b>disposedspouse</b></li> </ul>
amtitpaymentself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2006: Amount of Income Tax payment due on the above (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute a value must be returned for each of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>disposedself</b></li> <li>- <b>deferredchargeableself</b></li> </ul> <i>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeableself</i>

Name	Type	Required Y/N	Description/ Validation
amtitpaymentspouse	Numeric	N	<p>If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2006: Amount of Income Tax payment due on the above (up to 8 numeric; 0 - 99999999).</p> <p>Where a value is returned for this attribute a value must be returned for each of the following attributes:</p> <ul style="list-style-type: none"> <li>- <b>deferredchargeablespouse</b></li> <li>- <b>disposedspouse</b></li> </ul> <p>In addition the value returned for this attribute must not be greater than the value returned for deferredchargeablespouse</p>
dateshareoptionexercisedself	Date	N	Date on which share option originally exercised for (B) Deferred Payment for self (DD/MM/YYYY).
dateshareoptionexercisedspouse	Date	N	Date on which share option originally exercised for (B) Deferred Payment for spouse (DD/MM/YYYY).
dateexercisedself	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006: Date on which option was originally exercised for the main taxpayer. (DD/MM/YYYY).
dateexercisedspouse	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006: Date on which option was originally exercised for the spouse. (DD/MM/YYYY).
datesaleself	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006: Date of Sale for the main taxpayer. (DD/MM/YYYY).
datesalespouse	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006: Date of Sale for the spouse (DD/MM/YYYY).
mvsharesperiodbself	Numeric	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006. (Up to 8 numeric; 0 - 99999999).
mvsharesperiodbspouse	Numeric	N	If the spouse elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2006. (Up to 8 numeric; 0 – 99999999).
aggnetgainssself	Numeric	N	If you have previously made a 'payment on account' under Section 128A(4A) TCA 1997 against Income Tax due on share options [SO3 Election] and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2006 for the main taxpayer (up to 8 numeric; 0 - 99999999).
aggnetgainsspouse	Numeric	N	If you have previously made a 'payment on account' under Section 128A(4A) TCA 1997 against Income Tax due on share options [SO3 Election] and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2006 for the spouse (up



Name	Type	Required Y/N	Description/Validation
			to 8 numeric; 0 - 99999999).

## PayeTax

The PayeTax element has the following attributes:

Name	Type	Required Y/N	Description/Validation
paidself	Numeric	N	PAYE paid as per P60/P45 for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>The sum of the values returned for the attributes <b>salarypayeself</b>, <b>payepensionsself</b>, <b>publicofficeself</b>, <b>foreignpayeself</b> and <b>annuitypensionsself</b> must be greater than or equal to the value returned for this attribute</i> <i>The sum of the values returned for the attributes <b>repaidself</b> and <b>underpaidself</b> must be less than or equal to the value returned for this attribute</i>
paidspouse	Numeric	N	PAYE paid as per P60/P45 for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).  <i>The sum of the values returned for the attribute <b>salarypayespouse</b>, <b>payepensionspouse</b>, <b>publicofficespouse</b> <b>foreignpayespouse</b> and <b>annuitypensionspouse</b> must be greater than or equal to the value returned for this attribute</i> <i>The sum of the values returned for the attributes <b>repaidspouse</b> and <b>underpaidspouse</b> must be less than or equal to the value returned for this attribute</i>
repaidself	Numeric	N	PAYE repaid after 31/12/2006(for the tax year 2006) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. <b>paidself</b> above).</i>
repaidspouse	Numeric	N	PAYE repaid after 31/12/2006 (for the tax year 2006) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. <b>paidspouse</b> above).</i>
underpaidself	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2006) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. <b>paidself</b> above).</i>
underpaidspouse	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2006) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. <b>paidspouse</b> above).</i>

## SocialWelfare

The SocialWelfare element has the following attributes:

Name	Type	Required Y/N	Description/Validation
welfareincomeself	Numeric	N	Social Welfare Payments/Benefits/Pensions for the main taxpayer (up to 8 numeric; 0 - 99999999).
welfareincomespouse	Numeric	N	Social Welfare Payments/Benefits/Pensions for the spouse (up to 8 numeric; 0 – 99999999).
descwelfareincomeself	Alpha	N	Description of Payment(s) for Social Welfare Payments or Benefits for the main taxpayer.
descwelfareincomespouse	Alpha	N	Description of Payment(s) for Social Welfare Payments or Benefits for spouse.
benefitssself	Numeric	N	Disability/Occupational Injury/Unemployment Benefits taxable amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
benefitsspouse	Numeric	N	Disability/Occupational Injury/Unemployment Benefits taxable amount for the spouse (up to 8 numeric; 0 - 99999999).
amtcarersallowanceself	Numeric	N	Social Welfare Gross amount of carers allowance the main taxpayer. (Up to 5 numeric; 0 – 50000).
amtcarersallowancespouse	Numeric	N	Social Welfare Gross amount of carers allowance Spouse. (Up to 5 numeric; 0 – 50000).

## Directorship

The Directorship element has the following attributes:

Name	Type	Required Y/N	Description/Validation
directorshipregistration1	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent1	Numeric	N	Percentage of shareholding in the company.
directorshipspouse1	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration2	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent2	Numeric	N	Percentage of shareholding in the company.
directorshipspouse2	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration3	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent3	Numeric	N	Percentage of shareholding in the company.
directorshipspouse3	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration4	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent4	Numeric	N	Percentage of shareholding in the company.
directorshipspouse4	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration5	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent5	Numeric	N	Percentage of shareholding in the company.
directorshipspouse5	Boolean	N	Indicator that the directorship pertains to the

Name	Type	Required Y/N	Description/Validation
			Non Assessable Spouse.
directorshipregistration6	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent6	Numeric	N	Percentage of shareholding in the company.
directorshipspouse6	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration7	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent7	Numeric	N	Percentage of shareholding in the company.
directorshipspouse7	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration8	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent8	Numeric	N	Percentage of shareholding in the company.
directorshipspouse8	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration9	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent9	Numeric	N	Percentage of shareholding in the company.
directorshipspouse9	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration10	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent10	Numeric	N	Percentage of shareholding in the company.
directorshipspouse10	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration11	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent11	Numeric	N	Percentage of shareholding in the company.
directorshipspouse11	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration12	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent12	Numeric	N	Percentage of shareholding in the company.
directorshipspouse12	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration13	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent13	Numeric	N	Percentage of shareholding in the company.
directorshipspouse13	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration14	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent14	Numeric	N	Percentage of shareholding in the company.
directorshipspouse14	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration15	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent15	Numeric	N	Percentage of shareholding in the company.
directorshipspouse15	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration16	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent16	Numeric	N	Percentage of shareholding in the company.
directorshipspouse16	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration17	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent17	Numeric	N	Percentage of shareholding in the company.
directorshipspouse17	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration18	Alpha	N	Tax Reference Number of company for which

Name	Type	Required Y/N	Description/Validation
			directorship is held.
directorshippercent18	Numeric	N	Percentage of shareholding in the company.
directorshipspouse18	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration19	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent19	Numeric	N	Percentage of shareholding in the company.
directorshipspouse19	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration20	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent20	Numeric	N	Percentage of shareholding in the company.
directorshipspouse20	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration21	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent21	Numeric	N	Percentage of shareholding in the company.
directorshipspouse21	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration22	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent22	Numeric	N	Percentage of shareholding in the company.
directorshipspouse22	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration23	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent23	Numeric	N	Percentage of shareholding in the company.
directorshipspouse23	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration24	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent24	Numeric	N	Percentage of shareholding in the company.
directorshipspouse24	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration25	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent25	Numeric	N	Percentage of shareholding in the company.
directorshipspouse25	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration26	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent26	Numeric	N	Percentage of shareholding in the company.
directorshipspouse26	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration27	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent27	Numeric	N	Percentage of shareholding in the company.
directorshipspouse27	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration28	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent28	Numeric	N	Percentage of shareholding in the company.
directorshipspouse28	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration29	Alpha	N	Tax Reference Number of company for which directorship is held.
directorshippercent29	Numeric	N	Percentage of shareholding in the company.
directorshipspouse29	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.
directorshipregistration30	Alpha	N	Tax Reference Number of company for which directorship is held.

Name	Type	Required Y/N	Description/Validation
directorshippercent30	Numeric	N	Percentage of shareholding in the company.
directorshipspouse30	Boolean	N	Indicator that the directorship pertains to the Non Assessable Spouse.

## OtherIrish

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

- Fees
- Untaxed
- Other
- NotShownElsewhere

## Fees

The Fees element has the following attributes:

Name	Type	Required Y/N	Description/Validation
description	Alpha	N	Description of Fees, Commissions etc (up to 20 characters). <i>Where this attribute is returned a value must also be returned in either of the following attributes:</i> <ul style="list-style-type: none"> <li>- Amount of Fees, Commissions etc for the main taxpayer (i.e. <b>amountself</b> below), or</li> <li>- Amount of Fees, Commissions etc for the spouse (i.e. <b>amountspouse</b> below).</li> </ul>
amountself	Numeric	N	Amount of Fees, Commissions etc for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Fees, Commissions etc (i.e. <b>description</b> above).</i>
amountspouse	Numeric	N	Amount of Fees, Commissions etc for the spouse (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Fees, Commissions etc (i.e. <b>description</b> above).</i>

## Untaxed

The sum of the attributes **govself**, **billself**, **dividendself** and **otherself** should not exceed 99999999.

The sum of the attributes **govspouse**, **billspouse**, **dividendspouse** and **otherspouse** should not exceed 99999999.

The Untaxed element has the following attributes:

Name	Type	Required Y/N	Description/Validation
govself	Numeric	N	Untaxed Income from Untaxed Government Stock for the main taxpayer (up to 8 numeric; 0 - 99999999).
govspouse	Numeric	N	Untaxed Income from Untaxed Government Stock for the spouse (up to 8 numeric; 0 - 99999999).
billself	Numeric	N	Untaxed Income from Exchequer Bills for the main taxpayer (up to 8 numeric; 0 - 99999999).
billspouse	Numeric	N	Untaxed Income from Exchequer Bills for the spouse (up to 8 numeric; 0 - 99999999).
dividendself	Numeric	N	Untaxed Income from Credit Union Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).

dividendsspouse	Numeric	N	Untaxed Income from Credit Union Dividends for the spouse (up to 8 numeric; 0 - 99999999).
otherself	Numeric	N	Untaxed Income from Other Loans and Investments for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Untaxed Income from Other Loans and Investments for the spouse (up to 8 numeric; 0 - 99999999).

## Other

The sum of the attributes **covenantself**, **maintself**, **annuityself**, **exemptself**, **settlementself**, and **otherself** should not exceed 99999999.

The sum of the attributes **covenantspouse**, **maintspouse**, **annuityspouse**, **exemptspouse**, **settlementspouse**, and **otherspouse** should not exceed 99999999.

The Other element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
covenantself	Numeric	N	Income from Deeds of Covenant for the main taxpayer (up to 8 numeric; 0 - 99999999).
covenantspouse	Numeric	N	Income from Deeds of Covenant for the spouse (up to 8 numeric; 0 - 99999999).
covenanttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Deed of Covenant for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the main taxpayer (i.e. <b>covenantself</b> above).</i>
covenanttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Deed of Covenant for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the spouse (i.e. <b>covenantspouse</b> above).</i>
maintself	Numeric	N	Income from Maintenance for the main taxpayer (up to 8 numeric; 0 - 99999999).
maintspouse	Numeric	N	Income from Maintenances for the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Maintenance for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the main taxpayer (i.e. <b>maintself</b> above).</i>
mainttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Maintenance for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the spouse (i.e. <b>maintspouse</b> above).</i>
annuityself	Numeric	N	Income from Annuities for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuityspouse	Numeric	N	Income from Annuities for the spouse (up to 8 numeric; 0 - 99999999).
annuitytaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Annuities for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the main taxpayer (i.e. <b>annuityself</b> above).</i>

Name	Type	Required Y/N	Description/ Validation
annuitytaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Annuities for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the spouse(i.e. <b>annuityspouse</b> above).</i>
exemptself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer (up to 8 numeric; 0 - 99999999).
exemptspouse	Numeric	N	Income from Non-Exempt Patents for the spouse (up to 8 numeric; 0 - 99999999).
exempttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Non-Exempt Patents for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the main taxpayer (i.e. <b>exemptself</b> above).</i>
exempttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Non-Exempt Patents for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the spouse (i.e. <b>exemptspouse</b> above).</i>
settlementself	Numeric	N	Income from Settlements, Estates etc. for the smain taxpayer (up to 8 numeric; 0 – 99999999).
settlementspouse	Numeric	N	Income from Settlements, Estates etc. for the spouse (up to 8 numeric; 0 – 99999999).
settlementtaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Settlements, Estates etc. for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the main taxpayer (i.e. <b>settlementself</b> above).</i>
settlementtaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Settlements, Estates etc. for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the spouse (i.e. <b>settlementspouse</b> above).</i>
otherself	Numeric	N	Income from Other sourcesfor the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Income from Other sources for the spouse (up to 8 numeric; 0 - 99999999).
othertaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Other source for the main taxpayer. <i>Where this attribute is returned true a value must be returned in the attribute Income from Othersources etc. for the main taxpayer (i.e. <b>otherself</b> above).</i>
othertaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Other sources for the spouse. <i>Where this attribute is returned true a value must be returned in the attribute Income from Other sources etc. for the spouse (i.e. <b>otherspouse</b> above).</i>

NotShownElsewhere

The NotShownElsewhere element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amountself	Numeric	N	Gross amount of income not shown elsewhere for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountspouse	Numeric	N	Gross amount of income not shown elsewhere for spouse (up to 8 numeric; 0 - 99999999).
descriptionself	Alpha	N	Description of income source(s) for amount declared in amountself and/or amountspouse.

## UkForeign

The UkForeign element has no attributes.

It consists of any of the following optional elements:

- Dividends – originally part of UK
- Pension– originally part of UK
- EUDepositInterest
- ForeignEmployment
- USDividends
- CanadianDividends
- IncomeForeignTrade
- ForeignRents
- IntRoyaltiesAnnuities
- IrishTaxDedEncashment
- ForeignAccountDetails - originally part of Foreign

## Dividends

The Dividends element has the following attributes:

Name	Type	Required Y/N	Description/Validation
ukdividendself	Numeric	N	Net amount of UK dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
ukdividendspouse	Numeric	N	Net amount of UK dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 – 99999999).

## Pension

The Pension element has the following attributes:

Name	Type	Required Y/N	Description/Validation
pensiongrossself	Numeric	N	Gross amount of Foreign pensions (including UK Pensions) for the main taxpayer (up to 8 numeric; 0 - 99999999).
pensiongrossspouse	Numeric	N	Gross amount of Foreign pensions(including UK Pensions) for the spouse (up to 8 numeric; 0 - 99999999).

## EUDepositInterest

The EUDepositInterest element has the following attributes:

Name	Type	Required Y/N	Description/Validation
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Name	Type	Required Y/N	Description/Validation
eudirtamtself	Numeric	N	Gross amount of EU Deposit Interest for the main taxpayer (up to 8 numeric; 0 - 99999999).
eudirtamtspouse	Numeric	N	Gross amount of EU Deposit Interest for the spouse (up to 8 numeric; 0 - 99999999).
eudirtwhtaxself	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for the main taxpayer (up to 8 numeric; 0 - 99999999).
eudirtwhtaxspouse	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for spouse (up to 8 numeric; 0 - 99999999).
eudirttaxself	Numeric	N	Foreign tax deducted on EU Deposit Interest other than <b>eudirtwhtaxself</b> above for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtself above).</i>
eudirttaxspouse	Numeric	N	Foreign tax deducted on EU Deposit Interest other than <b>eudirtwhtaxspouse</b> above for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtspouse above).</i>
euotherinterestamtself	Numeric	N	EU 'other' Interest amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinterestamtspouse	Numeric	N	EU 'other' Interest amount for the spouse (up to 8 numeric; 0 - 99999999).
euotherinterestwhtaxself	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinterestwhtaxspouse	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the spouse (up to 8 numeric; 0 - 99999999).
euotherinteresttaxself	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinteresttaxspouse	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the spouse (up to 8 numeric; 0 - 99999999).

## ForeignEmployment

The ForeignEmployment element has the following attributes:

Name	Type	Required Y/N	Description/Validation
employgrossself	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the main taxpayer (up to 8 numeric; 0 – 99999999).
employgrossspouse	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the spouse (up to 8 numeric; 0 - 99999999).
employforeigntaxself	Numeric	N	Foreign Tax deducted on Foreign salary for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater</i>

Name	Type	Required Y/N	Description/ Validation
			<i>than the value returned for the attribute Gross amount of Foreign salary for the main taxpayer (i.e. <b>employgrossself</b> above).</i>
employforeigntaxspouse	Numeric	N	Foreign Tax deducted on Foreign salary for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the spouse (i.e. <b>employgrossspouse</b> above).</i>
transborderself	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 999999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> <li>- Amount of Seafarers Claim for the main taxpayer (i.e. <b>seaclaimself</b> in the <b>SeaAllowance</b> element).</li> <li>- Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> in the <b>SeaAllowance</b> element).</li> </ul>
transborder spouse	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 999999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> <li>- Amount of Seafarers Claim for the spouse (i.e. <b>seaclaimspouse</b> in the <b>SeaAllowance</b> element).</li> <li>- Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> in the <b>SeaAllowance</b> element).</li> </ul>

## USDividends

The USDividends element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
subusdividendself	Numeric	N	Gross amount of US Dividends for the main taxpayer (up to 8 numeric; 0 - 999999999).
subusdividendspouse	Numeric	N	Gross amount of US Dividends for the spouse (up to 8 numeric; 0 - 999999999).

## CanadianDividends

The CanadianDividends element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
subcandivsamtself	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 999999999).
subcandivsamtpouse	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the spouse (up to 8 numeric; 0 - 999999999).
canadiandivself	Numeric	N	Gross amount of Canadian Dividends not subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 999999999).
canadiandivspouse	Numeric	N	Gross amount of Canadian Dividends not

Name	Type	Required Y/N	Description/Validation
			subject to Irish tax for the spouse(up to 8 numeric; 0 - 99999999).

## IncomeForeignTrade

The IncomeForeignTrade -element has the following attributes:

Name	Type	Required Y/N	Description/Validation
foreigntradenotaxself	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradenotaxspouse	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntradedetaxdedself	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradedetaxdedspouse	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntaxdedself	Numeric	N	Amount of foreign tax deducted for main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).
foreigntaxdedspouse	Numeric	N	Amount of foreign tax deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).

## ForeignRents

The ForeignRents element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentgrossself	Numeric	N	Gross Amount of Foreign Rents for the main taxpayer (up to 8 numeric; 0 - 99999999).
rentgrossspouse	Numeric	N	Gross Amount of Foreign Rents for the spouse (up to 8 numeric; 0 - 99999999).
rentsexpensesself	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. <b>rentgrossself</b> above</i>
rentsexpensesspouse	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. <b>rentgrossspouse</b> above</i>

Name	Type	Required Y/N	Description/Validation
netprofitrentself	Numeric	N	Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). <i>This value must equal:</i> <b>rentgrossself minus rentexpensesself</b>
netprofitrentspouse	Numeric	N	Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). <i>This value must equal:</i> <b>rentgrossspouse minus rentexpensespouse</b>
renttaxdedself	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)
renttaxdedspouse	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)

## IntRoyaltiesAnnuities

The IntRoyaltiesAnnuities element has the following attributes:

Name	Type	Required Y/N	Description/Validation
intgrossnotaxdedself	Numeric	N	Gross amount on which no foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossnotaxdedspouse	Numeric	N	Gross amount on which no foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
intgrosstaxdedself	Numeric	N	Foreign Income on which foreign tax was deducted main taxpayer (up to 8 numeric; 0 - 99999999).
intgrosstaxdedspouse	Numeric	N	Foreign Income on which foreign tax was deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedself	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).  <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. <b>intgrosstaxdedself</b> above</i>
intaxdedspouse	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).  <i>There cannot be a value returned here that</i>

Name	Type	Required Y/N	Description/ Validation
			is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. <b>intgrossstaxdedspouse</b> above

## IrishTaxDedEncashment

The IrishTaxDedEncashment element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
irishtaxdedencashself	Numeric	N	Irish tax deducted on encashment for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).
irishtaxdedencashspouse	Numeric	N	Irish tax deducted on encashment for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)

## ForeignAccountDetails

The ForeignAccountDetails element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
foreignaccself	boolean true or false	N	Indicator that a set of Foreign Bank Account details exists for the main taxpayer.
foreignaccspouse	boolean true or false	N	Indicator that a set of Foreign Bank Account details exists for the spouse.
lifepolicieself	boolean true or false	N	Indicator that the main tax payer holds a life policy issued in the period 31 December 2006 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
lifepoliciespouse	boolean true or false	N	Indicator that the spouse holds a life policy issued in the period 31 December 2006 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dself	boolean true or false	N	Indicator that the main tax payer has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dspouse	boolean true or false	N	Indicator that spouse has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
otheroffshoreself	boolean true or false	N	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2006 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

Name	Type	Required Y/N	Description/ Validation
otheroffshorespouse	boolean true or false	N	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2006 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

The **ForeignAccountDetails** element in turn consists of the following subelements.

### **ForeignAccounts**

The ForeignAccounts element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or false	N	Indicator whether this set of Foreign Bank Account details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>foreignaccspouse</b> in the <b>ForeignAccountDetails</b> element</i>
bankname	Alpha	N	Name of bank where money is deposited (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>dateacct</b> - <b>amountdeposited</b>
address1	Alpha	N	Line 1 of the Address of the Bank where the account was opened (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Bank where the account was opened (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Bank where the account was opened (up to and including 40 characters).
dateacct	Date	N	Date the account was opened (DD/MM/YYYY). <i>Must be before the date of Upload.</i> <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>bankname</b> - <b>amountdeposited</b>
amountdeposited	Numeric	N	Amount deposited on opening the account (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> - <b>bankname</b> - <b>dateacct</b>
nameintermediary	Alpha	N	Name of Intermediary through whom the account was opened (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom account was opened  (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom account was opened (up to and including 40 characters).

ediary3			was opened (up to and including 40 characters).
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### LifePolicies

The LifePolicies element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or false	N	Indicator whether this set of Life Policy Details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>lifepoliciespouse</b> in the <b>ForeignAccountDetails</b> element</i>
namecommencer	Alpha	N	Name of person who commenced the life policy (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
address1	Alpha	N	Line 1 of the Address of person who commenced the life policy (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the person who commenced the life policy (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the person who commenced the life policy (up to and including 40 characters).
policyterms	Alpha	N	Terms of the policy (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>premiumspay</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
premiumspay	Numeric	N	Annual premiums payable (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> </ul> <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
nameintermediary	Alpha	N	Name of Intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).

Name	Type	Required Y/N	Description/ Validation
addressintermediary3	Alpha	N	Line 3 of address of intermediary through the foreign policy was acquired (up to and including 40 characters).
Relevanttaxable	Numeric	N	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
nonrelevanttaxablegainrt	Numeric	N	Non-Relevant payment taxable at 43% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
Gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>
gaintaxablegainrt	Numeric	N	Gain taxable at 43% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>namecommencer</b></li> <li>- <b>policyterms</b></li> <li>- <b>premiumspay</b></li> </ul>

### OffshoreFunds

The OffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean, true or false	N	Indicator that this set of Offshore Fund details relate to the spouse. <i>Value returned should be the same as the value returned for the <b>offshoresect747dspouse</b> in the ForeignAccountDetails element</i>
fundname	Alpha	N	Name of offshore fund (up to and including 40 characters). <i>If a value is returned for this attribute a value must</i>



Name	Type	Required Y/N	Description/Validation
			<p><i>also be returned for each of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul> <p><i>in addition a value must be returned for at least one of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
address1	Alpha	N	Line 1 of the Address of the Fund (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Fund (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date, optional		<p>Date the material interest was acquired (DD/MM/YYYY).</p> <p>Must be before the date of Upload. <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>amountacquired</b></li> </ul> <p><i>in addition a value must be returned for at least one of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
amountacquired	Numeric	N	<p>Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999).</p> <p><i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> </ul> <p><i>in addition a value must be returned for at least one of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>relevanttaxable</b></li> <li>- <b>nonrelevanttaxable</b></li> <li>- <b>gaintaxable</b></li> </ul>
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
relevanttaxable	Numeric	N	<p>Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999).</p> <p>Annual premiums payable (up to 8 numeric; 0 - 99999999).</p> <p><i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i></p> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>

Name	Type	Required Y/N	Description/Validation
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 999999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>
gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 999999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>

### OtherOffshoreFunds

The OtherOffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/Validation
spouse	boolean,true or false	N	Indicator that this set of Other Offshore Fund details relate to the spouse. <i>Value returned should be the same as the value returned for the offshoresect747dspouse in the ForeignAccountDetails element</i>
fundname	Alpha	N	Name of other offshore fund (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>datefund</b></li> <li>- <b>amountacquired</b></li> </ul>
addressfund1	Alpha	N	Line 1 of the Address of the Fund (up to and including 40 characters).
addressfund2	Alpha	N	Line 2 of the Address of the Fund (up to and including 40 characters).
addressfund3	Alpha	N	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date	N	Date the material interest was acquired (DD/MM/YYYY). <i>Must be before the date of Upload.</i>  <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>amountacquired</b></li> </ul>
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 999999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> <li>- <b>fundname</b></li> <li>- <b>datefund</b></li> </ul>
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and

Name	Type	Required Y/N	Description/Validation
			including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).

## Exempt

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

- Artists
- OtherExempt
- ChildCare

## Artists

The Artists element has the following attributes:

Name	Type	Required Y/N	Description/Validation
artincomeself	Numeric	N	Income from work(s) that have artistic/cultural merit for the main taxpayer (up to 8 numeric; 0 - 99999999).
artincomespouse	Numeric	N	Income from work(s) that have artistic/cultural merit for the spouse (up to 8 numeric; 0 - 99999999).

## OtherExempt

The OtherExempt element has the following attributes:

Name	Type	Required Y/N	Description/Validation
stallionfeeself	Numeric	N	Profit or Gains from Stallion Fees Self (up to 8 numeric; 0 - 99999999).
stallionfeespouse	Numeric	N	Profit or Gains from Stallion Fees Spouse (up to 8 numeric; 0 - 99999999).
woodlandself	Numeric	N	Profit or Gains from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandspouse	Numeric	N	Profit or Gains from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
greyhoundfeeself	Numeric	N	Profit or Gains from Greyhound Stud Fees Self (up to 8 numeric; 0 – 99999999).
greyhoundfeespouse	Numeric	N	Profit or Gains from Greyhound Stud Fees Spouse (up to 8 numeric; 0 – 99999999).
incomeelseself	Numeric	N	Income from sources not shown elsewhere self (up to 8 numeric; 0 -

Name	Type	Required Y/N	Description/Validation
			99999999).
incomeelsespouse	Numeric	N	Income from sources not shown elsewhere spouse (up to 8 numeric; 0 - 99999999).

## ChildCare

The ChildCare element contains the following attributes:

Name	Type	Required Y/N	Description/Validation
incomereceivedself	Numeric	N	Gross amount of income for providing Childcare Services for the main taxpayer (up to 8 numeric; 0 - 99999999).
incomereceivedspouse	Numeric	N	Gross amount of income for providing Childcare Services for spouse (up to 8 numeric; 0 - 99999999).

## ChargesDeductions

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

- MaintPayments
- DeedCovenant
- Annuity
- RentsPayable
- TaxRelief
- RetirementRelief
- SignificantBuildings

## MaintPayments

The MaintPayments element has the following attributes:

Name	Type	Required Y/N	Description/Validation
maintpayself	Numeric	N	Gross amount of maintenance payment by the main taxpayer (up to 8 numeric; 0 - 99999999).
maintpayspouse	Numeric	N	Gross amount of maintenance payment by the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductedself	boolean true or false	N	Indicator that tax was deducted on this maintenance payment by the main taxpayer. <i>Where this indicator is set the attribute Gross amount of maintenance payment for the main taxpayer must be returned (i.e. <b>maintpayself</b> above).</i>
mainttaxdeductedspouse	boolean true or false	N	Indicator that tax was deducted on this maintenance payment by the spouse. <i>Where this indicator is set the attribute Gross amount of maintenance payment for the spouse must be returned (i.e. <b>maintpayspouse</b> above).</i>
maintfirstclaim	boolean true or false	N	Indicator that this is the first claim to maintenance payment allowance. <i>Where this indicator is set one or both of the following attributes must be returned:</i>

Name	Type	Required Y/N	Description/Validation
			<ul style="list-style-type: none"> <li>- Gross amount of maintenance payment for the main taxpayer (i.e. <b>maintpayself</b> above).</li> <li>- Gross amount of maintenance payment for the spouse (i.e. <b>maintpayspouse</b> above).</li> </ul>

## DeedCovenant

The DeedCovenant element has the following attributes:

Name	Type	Required Y/N	Description/Validation
deedincapself	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the main taxpayer (up to 8 numeric; 0 - 99999999).
deedincapspouse	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the spouse (up to 8 numeric; 0 - 99999999).
deedelderlyself	Numeric	N	Deed of Covenant in favour of elderly persons by the main taxpayer (up to 8 numeric; 0 - 99999999).
deedelderlyspouse	Numeric	N	Deed of Covenant in favour of elderly persons by the spouse (up to 8 numeric; 0 - 99999999).

## Annuity

The Annuity element has the following attributes:

Name	Type	Required Y/N	Description/Validation
annuitypaytype	alpha	N	Type of Annuity Payment (up to 35 characters)
annuitypayself	Numeric	N	Gross amount of Annuity Payment or other Charge made by the main taxpayer (up to 8 numeric; 0 - 99999999).
annuitypayspouse	Numeric	N	Gross amount of Annuity Payment or other Charge made by the spouse (up to 8 numeric; 0 - 99999999).
annuityfirstclaim	boolean true or false	N	Indicator that is the first claim to annuity relief.

## RentsPayable

The RentsPayable element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentpayself	Numeric	N	Gross amount of rent payment payable to non-residents by the main taxpayer (up to 8 numeric; 0 - 99999999).
rentpayspouse	Numeric	N	Gross amount of rent payment payable to non-residents by the spouse (up to 8 numeric; 0 - 99999999).

## TaxRelief

The TaxRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
insurer	Integer, 0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12 or 13	N	Name of Authorised Insurer to whom Medical Insurance is paid by the employer on behalf their employee to which Tax Relief at Source Applies.  <ul style="list-style-type: none"> <li>- 0 default</li> <li>- 1 Voluntary Health Insurance (VHI)</li> <li>- 2 BUPA Ireland</li> <li>- 3 Vivas Insurance (Trading as Vivas Health)</li> <li>- 4 Declare Dental Insurance Ireland</li> <li>- 5 CIE Clerical Staff Hospital Fund</li> <li>- 6 ESB Staff Medical Provident Fund</li> <li>- 7 ESB Marina Staff Medical Provident Fund</li> <li>- 8 Goulding Voluntary Medical Scheme</li> <li>- 9 Irish Life Medical Aid Society</li> <li>- 10 Irish Life Outdoor Staff Benevolent Fund</li> <li>- 11 Prison Officers Medical Aid Society</li> <li>- 12 Royal &amp; Sun Alliance Staff Medical Scheme</li> <li>- 13 St Paul's Garda Medical Aid Society</li> </ul> <p>Where a value is returned for this attribute a value must be returned for the attribute <b>payment</b></p>
Payment	Numeric	N	Net amount paid in year of assessment 2006. Where a value is returned for this attribute, a value must be returned for <b>insurer</b>

## Retirement Relief for Certain Sportspersons

The RetirementRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
isSportpersonself	boolean true or false	N	Indicator if you ceased permanently in 2006 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the main taxpayer.
isSportpersonspouse	boolean true or false	N	Indicator if you ceased permanently in 2006 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the spouse
retreliefdateself	Date, optional	N	Date of cessation by the main taxpayer (DD/MM/YYYY).
retreliefdatespouse	Date, optional	N	Date of cessation by the spouse (DD/MM/YYYY).
retreliefamountself	Numeric	N	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2006 by the main taxpayer. (Up to 8 numeric; 0 – 99999999).
retreliefamountspouse	Numeric	N	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2006 by the spouse. (Up to 8 numeric; 0 – 99999999).

## SignificantBuildings

The SignificantBuildings element contains the following attributes:

Name	Type	Required Y/N	Description/Validation
significantbuild ingself	Numeric	N	Significant Buildings and Gardens Allowance for the main taxpayer (Up to 8 numeric; 0 – 99999999).
significantbuild ing spouse	Numeric	N	Significant Buildings and Gardens Allowance for spouse (Up to 8 numeric; 0 – 99999999).

## AllowancesInterim

The AllowancesInterim has one element AllowSections. AllowSections has the following optional attributes:

Name	Type	Required Y/N	Description/Validation
furtherexplain	boolean true or false	N	Indicator of any other items which require explanation. <i>Where this attribute is returned <b>true</b> the attribute details of of further explanation of any item in the return (i.e. <b>details</b> below) must also be returned.</i>
details	Alpha	N	Details of further explanation of any item in the return (up to and including 1000 characters).

## Allowances

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

- MedInsurance
- OneParent
- PayeAllowance
- HomeLoans
- RetirementAnnuityRelief
- MedicalExpenses
- HealthInsurance
- BESFilmRelief
- RelativeAllowance
- RentAllowance
- HomeAllowance
- BlindAllowance
- JobAssistance
- SharePurchase
- SeaAllowance
- ServiceCharges
- GiftsDonations
- IncapacitatedPersonAllow
- TuitionFees
- OccupierRelief
- TradeUnion
- IncapacitatedChildAllow
- LoanInterest
- YearOfMarriage
- NonResidentLandlord

## MedInsurance

The MedInsurance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
Insurer	Integer 0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12 or 13	N	Name of Authorised Insurer: - 0 default - 1 Voluntary Health Insurance (VHI) - 2 BUPA Ireland - 3 Vivas Insurance (Trading as Vivas Health) - 4 Declare Dental Insurance Ireland - 5 CIE Clerical Staff Hospital Fund - 6 ESB Staff Medical Provident Fund - 7 ESB Marina Staff Medical Provident Fund - 8 Goulding Voluntary Medical Scheme - 9 Irish Life Medical Aid Society - 10 Irish Life Outdoor Staff Benevolent Fund - 11 Prison Officers Medical Aid Society

Name	Type	Required Y/N	Description/Validation
			- 12 Royal & Sun Alliance Staff Medical Scheme - 13 St Paul's Garda Medical Aid Society
amtmedinsuranceself	Numeric	N	Amount of medical Insurance being claimed for self (up to 8 numeric; 0 - 99999999).
amtmedinsurancespouse	Numeric	N	Amount of medical Insurance being claimed for spouse (up to 8 numeric; 0 - 99999999).

## OneParent

The OneParent element has the following attributes:

Name	Type	Required Y/N	Description/Validation
claim	boolean true or false	N	Indicator that One Parent Allowance is due.

## PayeAllowance

The PayeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
payeself	boolean, true or false	N	Indicator that PAYE Allowance is due for the main taxpayer.
payespouse	boolean true or false	N	Indicator that PAYE Allowance is due for the spouse.

## HomeLoans

The HomeLoans element has the following attributes:

Name	Type	Required Y/N	Description/Validation
homeloanintself	Numeric	N	Amount of relievable interest paid on unsecured Home Loans used for purchase, repair, development or improvement of your main residence for the main taxpayer (up to 8 numeric; 0 - 99999999). ( <i>*see HomeLoans validation</i> )
homeloanintspouse	Numeric	N	Amount of relievable interest paid on unsecured Home Loans used for purchase, repair, development or improvement of your main residence for the spouse (up to 8 numeric; 0 - 99999999). ( <i>*see HomeLoans validation</i> )
loandate	Date	Y	Date loan taken out for the main taxpayer (if since April 6 2000) (DD/MM/YYYY). ( <i>*see HomeLoans validation</i> )
firsthomeloan	boolean true or false	N	Indicate if this is your first ever home loan for the main taxpayer. ( <i>*see HomeLoans validation</i> )

### \*HomeLoans Validation

An entry in loandate/loandatespouse makes homeloanintself/homeloanintspouse mandatory.



**For the following Marital Status types:**

Single  
 Separated  
 Divorced  
 Married and living apart  
 Married (Separate Assessment)  
 Married (Separate Treatment)

Where firsthomeloan is ticked and loaddate cannot be earlier than 6<sup>th</sup> of April 2000. Once firsthomeloan is ticked and loandate is on/after 6<sup>th</sup> of April 2000 the maximum allowed in homeloanintself is 4000.  
 If firsthomeloan is not ticked the maximum allowed in homeloanintself is 2540.

**For the following Marital Status types:**

Married  
 Widowed  
 Married and living apart (where wholly maintaining spouse is ticked)

Where firsthomeloan is ticked and loaddate cannot be earlier than 6<sup>th</sup> of April 2000. Once firsthomeloan is ticked and loandate is on/after 6<sup>th</sup> of April 2000 the maximum allowed in homeloanintself is 8000.  
 If firsthomeloan is not ticked the maximum allowed in homeloanintself is 5080.

**RetirementAnnuityRelief**

The RetirementAnnuityRelief element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
retmtamtself	Numeric	N	Retirement Annuity Relief amount allowed in year 2006 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtamtspouse	Numeric	N	Retirement Annuity Relief allowed in year 2006 by the spouse (up to 8 numeric; 0 - 99999999).
retmtprsaamtself	Numeric	N	PRSA Relief amount allowed in year 2006 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtprsaamtspouse	Numeric	N	PRSA Relief amount allowed in year 2006 by the spouse (up to 8 numeric; 0 - 99999999).
eupensionamtself	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2006 by the main tax payer (up to 8 numeric; 0 - 99999999).
eupensionamtspouse	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2006 by the spouse (up to 8 numeric; 0 - 99999999).

The RetirementAnnuityRelief element then consists of up to two optional RetirementReliefDtls elements (one for the main taxpayer and one for the spouse).

**RetirementReliefDtls**

The RetirementReliefDtls element has one attribute:

Name	Type	Required Y/N	Description/ Validation
spouse	boolean true or false	Y	Indicates if these details apply to the main taxpayer or the spouse.

It consists of any the following optional elements:

- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- RACPaid
- PRSAPaid
- EUPension

### RelevantEarnings

The RelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
selfempincome	Numeric	N	Income from self employment for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
balcharges	Numeric	N	Balancing Charges for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
payeincome	Numeric	N	Non Pensionable PAYE Income for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
otherincome	Numeric	N	Other Income for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
relevantearning	Numeric	N	Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999). <i>The value returned at this attribute must be equal to the sum of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>selfempincome</b></li> <li>- <b>balcharges</b></li> <li>- <b>payeincome</b></li> <li>- <b>otherincome</b></li> </ul>

### NetRelevantEarnings

The NetRelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
Tradecharges	Numeric	N	Trade Charges for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
Deedcovenants	Numeric	N	Deeds of Covenant for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
maintenancepay	Numeric	N	Maintenance Payments for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
otherdeductions	Numeric	N	Other Deductions for the main taxpayer/spouse if claiming loss under Section 381 TCA (up to 8 numeric; 0 - 99999999).
Losses	Numeric	N	Losses for the main taxpayer/spouse if claiming loss relief under Sn 381 TCA (up to 8 numeric; 0 - 99999999).
Netearnings	Numeric	N	Net Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). <i>The value returned at this attribute</i>

			<i>must be equal to the following:</i> <ul style="list-style-type: none"> <li>- <b>relevantearnings</b> minus</li> </ul> <i>the sum of the following attributes:</i> <ul style="list-style-type: none"> <li>- <b>tradecharges</b></li> <li>- <b>deedcovenants</b></li> <li>- <b>maintenancepay</b></li> <li>- <b>otherdeductions</b></li> <li>- <b>losses</b></li> </ul> <i>unless netearnings exceeds 254000 in which case it is set to 25400</i>
Incomeexcess	Numeric	N	Income that exceeded the limit of €254000 for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
netrelearningsdue	Numeric	N	Amount on which relief is due for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

### MaximumRelief

The MaximumRelief element has the following attributes:

Name	Type	Required Y/N	Description/ Validation																						
percentmaxrelief	Numeric	N	<p>Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum RAC (retirement annuity) and PRSA relief currently allowable is based on age and percentage of net relevant earnings.-</p> <table><tr><td>Age</td><td>% of Earnings</td></tr><tr><td>Under 30 years of age</td><td>15%</td></tr><tr><td>30 - 39 years of age</td><td>20%</td></tr><tr><td>40 - 49 years of age</td><td>25%</td></tr><tr><td>50 – 54 years of age</td><td>30%</td></tr><tr><td>55 – 59 years of age</td><td>35%</td></tr><tr><td>60 years and over</td><td>40%</td></tr></table> <p>For percentage of Earnings for specified individuals - Sportpersons Schedule 23A are –</p> <table><tr><td>Age</td><td>% of Earnings</td></tr><tr><td>Under 55 years of age</td><td>30%</td></tr><tr><td>55 – 59 years of age</td><td>35%</td></tr><tr><td>60 years and over</td><td>40%</td></tr></table> <p><i>The age bracket chosen must match the age of the main tax payer determined from the attribute Date of Birth in the <b>Details</b> element (i.e. <b>dobself</b>)</i></p>	Age	% of Earnings	Under 30 years of age	15%	30 - 39 years of age	20%	40 - 49 years of age	25%	50 – 54 years of age	30%	55 – 59 years of age	35%	60 years and over	40%	Age	% of Earnings	Under 55 years of age	30%	55 – 59 years of age	35%	60 years and over	40%
Age	% of Earnings																								
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30 - 39 years of age	20%																								
40 - 49 years of age	25%																								
50 – 54 years of age	30%																								
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60 years and over	40%																								
Age	% of Earnings																								
Under 55 years of age	30%																								
55 – 59 years of age	35%																								
60 years and over	40%																								
specified	boolean, true or false	N	Indicator that the main taxpayer/spouse is a specified individual																						
maxrelief	Numeric	N	<p>Maximum Relief due for year ended 31 December 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).</p> <p><i>The value returned for this attribute must be equal to:</i></p> <p><b><u>netearnings X percentmaxrelief</u></b></p> <p>100</p>																						

### RACPaid

The RACPaid element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtracpaidcurrentyr	Numeric	N	Annuity Relief amount paid in year of assessment 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtracpaidnextyr	Numeric	N	Annuity Relief amount paid between 1 <sup>st</sup> January 2006 and 31 <sup>st</sup> October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
onceoffpayment	boolean, true or false	N	Indicator whether the payment is a once-off payment
amtracpaidprior	Numeric	N	Annuity Relief amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalracclaimed	Numeric	N	Total Annuity Relief claimed <i>The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically</i> <ul style="list-style-type: none"> <li>- <b>amtracpaidcurrentyr</b></li> <li>- <b>amtracpaidnextyr</b></li> <li>- <b>amtracpaidprior</b></li> </ul>
totalracallowable	Numeric	N	Total Annuity Relief allowed <i>The value returned for this attributed is autopopulated according rules described below</i>

### PRSAPaid

The PRSAPaid element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtprsapaid	Numeric	N	PRSA amount paid in year of assessment 2006 for the main taxpayer/spouse. Include amount paid by employer on behalf of main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
provider	Alpha	N	Name of PRSA provider for the main taxpayer/spouse (up to 40 characters)
amtprsapaidnext	Numeric	N	PRSA amount paid between 1 <sup>st</sup> January 2006 and 31 <sup>st</sup> October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtprsapaidprior	Numeric	N	PRSA amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalprsaclaimed	Numeric	N	Total PRSA Relief claimed <i>The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically</i> <ul style="list-style-type: none"> <li>- <b>amtprsapaidcurrentyr</b></li> <li>- <b>amtprsapaidnextyr</b></li> <li>- <b>amtprsapaidprior</b></li> </ul>
totalprsaallowable	Numeric	N	Total PRSA Relief allowed <i>This amount must be calculated by user and entered here</i>

### EUPension

The EUPension element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amteupensionpaid	Numeric	N	EU Pension Contributions paid in year of assessment 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amteupensionpaidnext	Numeric	N	EU Pension Contributions paid between 1 <sup>st</sup>

Name	Type	Required Y/N	Description/Validation
			January 2006 and 31 <sup>st</sup> October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amteupensioncarryforward	Numeric	N	EU Pension Contribution carried forward from prior year for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
totaleupensionclaimed	Numeric	N	Total EU Pension Relief claimed for the main taxpayer/spouse <i>The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically</i> <ul style="list-style-type: none"> <li>- <b>amteupensionpaid</b></li> <li>- <b>amteupensionpaidnext</b></li> </ul>
totaleupensionallowable	Numeric	N	Total EU Pension Relief allowed for the main taxpayer/spouse <i>This amount must be calculated by user and entered here</i>

## MedicalExpenses

The MedicalExpenses element has the following attribute:

Name	Type	Required Y/N	Description/Validation
amtmedexpenses	Numeric	N	Net Qualifying Medical and Dental Expenses (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned at least one attribute must also be returned in the <b>MedicalExpensesDtIs</b> subelement.</i>

The MedicalExpenses element then consists of the optional MedicalExpensesDtIs subelement.

## MedicalExpensesDtIs

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

- MedExpenses
- Deductions

## MedExpenses

The MedExpenses element has the following attributes:

Name	Type	Required Y/N	Description/Validation
dependentname1	Alpha	N	First name of first dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentname2	Alpha	N	First name of second dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentname3	Alpha	N	First name of third dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentname4	Alpha	N	First name of fourth dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentsurname1	Alpha	N	Surname of first dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentsurname2	Alpha	N	Surname of second dependent on whose

			behalf you paid Health Expenses. (up to and including 30 chars)
dependentsurname3	Alpha	N	Surname of third dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentsurname4	Alpha	N	Surname of fourth dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentrelationship1	Alpha	N	Relationship to first dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentrelationship2	Alpha	N	Relationship to second dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentrelationship3	Alpha	N	Relationship to third dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentrelationship4	Alpha	N	Relationship to fourth dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
nursinghome1	Alpha	N	Name of Approved Nursing Home for first dependent (up to and including 20 chars)
nursinghome2	Alpha	N	Name of Approved Nursing Home for second dependent (up to and including 20 chars)
nursinghome3	Alpha	N	Name of Approved Nursing Home for third dependent (up to and including 20 chars)
nursinghome4	Alpha	N	Name of Approved Nursing Home for fourth dependent (up to and including 20 chars)
addressnursinghome1	Alpha	N	Address of Approved Nursing Home for first dependent (up to and including 40 chars).
addressnursinghome2	Alpha	N	Address of Approved Nursing Home for second dependent (up to and including 40 chars).
addressnursinghome3	Alpha	N	Address of Approved Nursing Home for third dependent (up to and including 40 chars).
addressnursinghome4	Alpha	N	Address of Approved Nursing Home for fourth dependent (up to and including 40 chars).
dependentppsn1	Alpha	N	PPS Number of the first dependent.
dependentppsn2	Alpha	N	PPS Number of the second dependent.
dependentppsn3	Alpha	N	PPS Number of the third dependent.
dependentppsn4	Alpha	N	PPS Number of the fourth dependent.
dependentdob1			Date of Birth of the first dependent.
dependentdob2			Date of Birth of the second dependent.
dependentdob3			Date of Birth of the third dependent.
dependentdob4			Dat of Birth of the fourth dependent.
services	Numeric	N	Expenses from Services of a Practitioner (up to 8 numeric; 0 - 99999999).
drugsexpenses	Numeric	N	Expenses from Prescribed Drugs or Medicines (up to 4 numeric; 0 - 1020).
diagnosticexpenses	Numeric	N	Expenses from Diagnostic Procedures (up to 8 numeric; 0 - 99999999).
orthopticeexpenses	Numeric	N	Expenses from Orthoptic or Similar Treatment (up to 8 numeric; 0 - 99999999).
physioexpenses	Numeric	N	Expenses from Physiotherapy or Similar Treatment (up to 8 numeric; 0 - 99999999).
applianceexpenses	Numeric	N	Expenses incurred on any medical / surgical / nursing appliance (up to 8 numeric; 0 - 99999999).
hospitalexperiences	Numeric	N	Expenses from maintenance / treatment in a hospital (up to 8 numeric; 0 - 99999999).
nursinghomeexpenses	Numeric	N	Expenses from maintenance / treatment in an approved nursing home (up to 8 numeric; 0 - 99999999).
dentalexperiences	Numeric	N	Qualifying Dental Expenses (up to 8 numeric; 0 - 99999999).
otherexpenses	Numeric	N	Other qualifying expenses (up to 8 numeric; 0 -

			99999999).
assessments	Numeric	N	Educational or Psychological Assessments (up to 8 numeric; 0 - 99999999).
speechtherapy	Numeric	N	Speech or Language Therapy for Children (up to 8 numeric; 0 - 99999999).
totalexpenses	Numeric	N	Total Expenses (up to 8 numeric; 0 - 99999999).

### Deductions

The Deductions element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
publicdeduction	Numeric	N	Deductions from any public / local authority (up to 8 numeric; 0 - 99999999).
insdeduction	Numeric	N	Deductions under any insurance policy (up to 8 numeric; 0 - 99999999).
compensation	Numeric	N	Deductions from compensation claim etc. (up to 8 numeric; 0 - 99999999).
deduction	Numeric	N	Deduction of €125 if claim refers to individual or €250 if the claim refers to two people or more (3 numeric; 125 or 250).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 - 99999999).
medicalrelief	Numeric	N	Amount on which tax relief is due (up to 5 numeric; 0 – 99999).

### HealthInsurance

The HealthInsurance element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
healthinsurer	Alpha	N	Name of Authorized Permanent Health Insurer (up to 40 characters). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>amthealthself</b> and/or the attribute <b>amthealthspouse</b></i>
amthealthself	Numeric	N	Amount of Permanent Health Insurance paid in the year by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>healthinsurer</b></i>
amthealthspouse	Numeric	N	Amount of Permanent Health Insurance paid in the year by the spouse (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute, a value must be returned for the attribute <b>healthinsurer</b></i>

### BESFilmRelief

The BESFilmRelief element has the following attributes:

Name	Type	Required Y/N	Description/ Validation
amtbesself	Numeric	N	Business Expansion Scheme amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtbesspouse	Numeric	N	Business Expansion Scheme amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).
amtfilmself	Numeric	N	Film Relief amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtfilmspouse	Numeric	N	Film Relief amount paid in year by the spouse (up to 8

			numeric; 0 - 99999999).
seedcapitalself	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2006 for the main taxpayer (up to 8 numeric; 0 - 99999999).
seedcapitalspo use	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2006 for spouse (up to 8 numeric; 0 - 99999999).

## RelativeAllowance

The RelativeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
relativeallow	Numeric	N	Dependant Relative Allowance (up to 8 numeric; 0 – 99999.99).
norelative	Numeric	N	Number of dependant relatives (up to 2 numeric; 0 - 99).

## RentAllowance

The RentAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
rentaddress1	Alpha	N	Line 1 of Address of Rented Property (up to and including 25 characters). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Amount of Rent Paid (i.e. <b>rentpaid</b> below).</li> <li>- Name of Landlord (i.e. <b>landlord</b> below).</li> <li>- Line 1 of Address of Landlord (i.e. <b>lordaddress1</b> below).</li> </ul>
rentaddress2	Alpha	N	Line 2 of Address of Rented Property (up to and including 25 characters).
rentaddress3	Alpha	N	Line 3 of Address of Rented Property (up to and including 25 characters).
rentpaid	Numeric	N	Amount of Rent Relief claimed (up to 8 numeric; 0 - 999999999). <i>Where this attribute is returned then the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Line 1 of Address of Rented Property (i.e. <b>rentaddress1</b> above).</li> <li>- Name of Landlord (i.e. <b>landlord</b> below).</li> <li>-</li> </ul>
landlord	Alpha	N	Name of Landlord, Agency, Bank Account No. rent paid to (up to and including 25 characters). <i>Where this attribute is returned then the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Line 1 of Address of Rented Property (i.e. <b>rentaddress1</b> above).</li> <li>- Amount of Rent Paid (i.e. <b>rentpaid</b> above).</li> <li>-</li> </ul>
lordaddress1	Alpha	N	Line 1 of Address of Landlord (up to and including 25 characters). <i>Where this attribute is returned then the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>-</li> </ul>
lordaddress2	Alpha	N	Line 2 of Address of Landlord (up to and including 25 characters).



lordaddress3	Alpha	N	Line 3 of Address of Landlord (up to and including 25 characters).
landlordppsn	Alpha	N	The PPSN (RSI) number of the landlord (length 8). Format is 7 numeric (including leading zeros) followed by a check character.

## HomeAllowance

The HomeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
claim	boolean, true or false	N	Indicator that the customer has claimed the Home Carers Tax Credit.
over65	boolean, true or false	N	Indicator that the dependant person is aged 65 or over.
permanentlyincap	boolean, true or false	N	Indicator that the dependant person is permanently incapacitated.
dependentchild	boolean, true or false	N	Indicator that the dependant person is a dependant child.

## BlindAllowance

The BlindAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
blindallowself	integer, 0 or 1 or 2	N	Blind Allowance for the main taxpayer: <ul style="list-style-type: none"> <li>- 0 for no allowance</li> <li>- 1 for allowance excluding guide dog</li> <li>- 2 for allowance including guide dog</li> </ul>
blindallowspouse	integer, 0 or 1 or 2	N	Blind Allowance for the spouse: <ul style="list-style-type: none"> <li>- 0 for no allowance</li> <li>- 1 for allowance excluding guide dog</li> <li>- 2 for allowance including guide dog</li> </ul>

## JobAssistance

The JobAssistance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
jobsalaryself	Numeric	N	Salary for the main taxpayer in this employment (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned the following attributes must also be returned:</i> <ul style="list-style-type: none"> <li>- Years since the main taxpayer has returned to work must also be returned (i.e. <b>jobyearself</b> below).</li> <li>- Salary subject to PAYE for the main taxpayer (i.e. <b>salarypayeself</b> under the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <i>Where this attribute is returned and the attribute Amount of Job Assistance due for the main taxpayer (i.e. <b>jobclaimself</b> below) is also returned then this attribute must be the greater.</i>
jobsalaryspouse	Numeric	N	Salary for the spouse in this employment (up to 8

Name	Type	Required Y/N	Description/Validation
			<p>numeric; 0 - 999999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Years since the spouse has returned to work must also be returned (i.e. <b>jobyears</b> below).</li> <li>- Salary subject to PAYE for the spouse (i.e. <b>salary</b> under the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <p>Where this attribute is returned and the attribute Amount of Job Assistance due for the spouse (i.e. <b>jobclaim</b> below) is also returned then this attribute must be the greater.</p>
jobyearself	integer, 0 or 1 or 2 or 3	N	<p>Years since the main taxpayer has returned to work:</p> <ul style="list-style-type: none"> <li>- 0 for not applicable</li> <li>- 1 for 1 year</li> <li>- 2 for 2 years</li> <li>- 3 for 3 years</li> </ul>
jobyearspouse	integer, 0 or 1 or 2 or 3	N	<p>Years since the spouse has returned to work:</p> <ul style="list-style-type: none"> <li>- 0 not applicable</li> <li>- 1 for 1 year</li> <li>- 2 for 2 years</li> <li>- 3 for 3 years</li> </ul>
jobnochild	Numeric	N	<p>Number of Children (up to 2 numeric; 0 – 99). Must be the same as the Number of dependent children attribute (i.e. <b>nochildren</b> in the <b>Marital</b> element).</p>
amtjobclaimself	Numeric	N	<p>Amount of Job Assistance due for the main taxpayer (up to 8 numeric; 0 - 999999999). Where there is a value returned for this attribute, a value must be returned for the attributes <b>jobsalary</b> and <b>jobyearself</b></p>
amtjobclaimspouse	Numeric	N	<p>Amount of Job Assistance due for the spouse (up to 8 numeric; 0 - 999999999). Where there is a value returned for this attribute, a value must be returned for the attributes <b>jobsalary</b> and <b>jobyearspouse</b></p>

## SharePurchase

The SharePurchase element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtshareself	Numeric	N	Amount of new shares purchased in a company by the main taxpayer (up to 8 numeric; 0 - 999999999).
amtsharespouse	Numeric	N	Amount of new shares purchased in a company by the spouse (up to 8 numeric; 0 - 999999999).

## SeaAllowance

The SeaAllowance element has the following attributes:

Name	Type	Required Y/N	Description/Validation
seanodayself	Numeric	N	<p>Number of days absent from state for the main taxpayer (3 numeric; 0 - 270).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Amount of Salary for this Employment for the main taxpayer (i.e.</li> </ul>

Name	Type	Required Y/N	Description/ Validation
			<b>seasalaryself</b> below). - Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. <b>seaclaimself</b> below).
seanodaysspouse	Numeric	N	Number of days absent from state for the spouse (3 numeric; 0 – 270). Where this attribute is returned the following attributes must also be returned: - Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> below). - Amount of Seafarers Claim for this Employment for the spouse (i.e. <b>seaclaimspouse</b> below).
seasalaryself	Numeric	N	Amount of Salary for this Employment for the main taxpayer (up to 8 numeric; 0 - 99999999). Where this attribute is returned the following attributes must also be returned: - Number of days absent from the state for the main taxpayer (i.e. <b>seanodayself</b> above). - Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. <b>seaclaimself</b> below). Where this attribute is returned the following attributes must not be returned: - Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderself</b> in the <b>Employment</b> element(sub element of the <b>Uk</b> element)).
seasalaryspouse	Numeric	N	Amount of Salary for this Employment for the spouse (up to 8 numeric; 0 - 99999999). Where this attribute is returned the following attributes must also be returned: - Number of days absent from the state for the spouse (i.e. <b>seanodaysspouse</b> above). - Amount of Seafarers Claim for this Employment for the spouse (i.e. <b>seaclaimspouse</b> below). Where this attribute is returned the following attributes must not be returned: - Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e. <b>transborder spouse</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).

Name	Type	Required Y/N	Description/Validation
seacclaimself	Numeric	N	<p>Amount of Seafarers Claim for the main taxpayer (up to 8 numeric; 0 - 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the main taxpayer (i.e. <b>seanodayssself</b> above).</li> <li>- Amount of Salary for this Employment for the main taxpayer (i.e. <b>seasalaryself</b> below).</li> <li>- Salary subject to PAYE for the main taxpayer where a value is returned here (i.e. <b>salarypayeself</b> in the Employment element (a sub element of the <b>Paye</b> element)).</li> </ul> <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> <li>- Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderself</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul> <p>Where this attribute is returned, it's value cannot exceed the value of the attribute <b>seasalaryself</b></p>
seacclaimspouse	Numeric, optional		<p>Amount of Seafarers Claim for the spouse (up to 8 numeric; 0 - 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> <li>- Number of days absent from the state for the spouse (i.e. <b>seanodaysspouse</b> above).</li> <li>- Amount of Salary for this Employment for the spouse (i.e. <b>seasalaryspouse</b> below).</li> <li>- Salary subject to PAYE for the spouse where a value is returned here (i.e. <b>salarypayespouse</b> in the <b>Employment</b> element (a sub element of the <b>Paye</b> element)).</li> </ul> <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> <li>- Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e. <b>transborderspouse</b> in the <b>Employment</b> element (sub element of the <b>Uk</b> element)).</li> </ul> <p>Where this attribute is returned, it's value cannot exceed the value of the attribute <b>seasalaryspouse</b></p>

## ServiceCharges

The ServiceCharges element has the following attribute:

Name	Type	Required Y/N	Description/Validation
scannualself	Numeric	N	Amount of Fixed Annual Charge to Local Authority / Private Contractor (paid in year ended 31/12/2001) by main tax payer (up to 8 numeric; 0 - 99999999). <i>Max Value: 1000</i>
scannualspouse	Numeric	N	Amount of Fixed Annual Charge to Local

			Authority / Private Contractor (paid in year ended 31/12/2001) by spouse (up to 8 numeric; 0 - 99999999). <i>Max Value: 1000</i>
sctagsystemself	Numeric	N	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2005) by main taxpayer (up to 3 numeric; 0 – 400).
sctagsystemspouse	Numeric	N	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2005z) by spouse (up to 3 numeric; 0 - 400).

Note: The sum of Service Charges Tag System for self and spouse cannot be greater than Euro 195.

## GiftsDonations

The GiftsDonations element has the following attributes:

Name	Type	Required Y/N	Description/Validation
approvedbodies	Numeric	N	Donations to Approved Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedbodiesspouse	Numeric	N	Donations to Approved Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the spouse (up to 8 numeric; 0 - 99999999).
approvedsportbodies	Numeric	N	Donations to Approved Sports Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedsportbodiesspouse	Numeric	N	Donations to Approved Sports Bodies ( S 848A TCA 1997 Excluding those under Part 3 Schedule 26A ) made by the spouse (up to 8 numeric; 0 - 99999999).

## IncapacitatedPersonAllow

The IncapacitatedPersonAllow element has the following attributes:

Name	Type	Required Y/N	Description/Validation
indicateincapsself	boolean, true or false	N	Indicator that the main taxpayer is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincapspace	boolean, true or false	N	Indicator that the spouse is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincaprelative	boolean, true or false	N	Indicator that a relative is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
incappersonallow	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a value must be returned for <b>amtincapperson</b>, and one of the following attributes must have a value of 'true':</i> <ul style="list-style-type: none"> <li>- <b>indicateincapsself</b></li> <li>- <b>indicateincapspace</b></li> <li>- <b>indicateincaprelative</b></li> </ul>
amtincapperson	Numeric	N	Incapacitated Person Allowance (up to 8 numeric; 0 - 99999999). <i>Where a value is returned for this attribute, a</i>

			<i>value must be returned for <b>incappersonallow</b>, and one of the following attributes must have a value of 'true':</i> <ul style="list-style-type: none"> <li>- <b>indicateincapsself</b></li> <li>- <b>indicateincapspouse</b></li> <li>- <b>indicateincaprelative</b></li> </ul>
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## TuitionFees

The TuitionFees element has the following attributes:

Name	Type	Required Y/N	Description/Validation
approvedcollegesself	Numeric	N	Fees paid in the year for approved colleges or 3 <sup>rd</sup> level institutions by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedcollegesspouse	Numeric	N	Fees paid in the year for approved colleges or 3 <sup>rd</sup> level institutions by the spouse (up to 8 numeric; 0 - 99999999).
approvedtrainself	Numeric	N	Fees paid in the year for approved training courses by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedtrainspouse	Numeric	N	Fees paid in the year for approved training courses by the spouse (up to 8 numeric; 0 - 99999999).

## OccupierRelief

The OccupierRelief element has the following attributes:

Name	Type	Required Y/N	Description/Validation
Indicatepropincentive self	boolean true/false	N	Main taxpayer indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the <b>PropertyIncentive</b> Element is a required element.</i>
Indicatepropincentive spouse	boolean true/false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the <b>PropertyIncentive</b> Element is a required element.</i>
occupierreliefself	Numeric	N	Amount of Owner Occupier Relief on a residential property in a designated area for the year for the main taxpayer (up to 8 numeric; 0 - 99999999).
occupierreliefspouse	Numeric	N	Amount of Owner Occupier Relief on a residential property in a designated area for the year for the spouse (up to 8 numeric; 0 - 99999999).

## TradeUnion

The TradeUnion element has the following attributes:

Name	Type	Required Y/N	Description/Validation
tradeunionsubself	Numeric	N	Amount of Trade Union Subscriptions paid in year for the main taxpayer. (up to 8 numeric; 0 - 99999999). <i>Only valid where there is a valid value for 'Salary subject to PAYE (as per P45/P60)' for spouse on the BIK/PAYE/Pensions <b>salarypayeself</b> in the</i>

			<b>Employment element – subelement of the Paye element</b>
tradeunionsubspouse	Numeric	N	Amount of Trade Union Subscriptions paid in year for the spouse. . ( up to 8 numeric; 0 - 999999999). <i>Only valid where there is a valid value for ‘Salary subject to PAYE (as per P45/P60)’ for spouse on the BIK/PAYE/Pensions salarypayespouse in the Employment element – subelement of the Paye element</i>

### IncapacitatedChildAllow

The IncapacitatedChildAllow element has the following attributes:

Name	Type	Required Y/N	Description/Validation
numincapchild	Numeric	N	Number of Incapacitated Children (up to 2 numeric; 0 - 99). <i>The value returned by this attribute must not exceed that returned by the attribute <b>nochildren</b> in the <b>Marital Element</b> (subelement of the <b>Personal element</b></i>
incapchildallow	Numeric	N	Incapacitated Child Allowance (up to 8 numeric; 0 - 999999999).

### LoanInterest

The LoanInterest element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtloanself	Numeric	N	Amount of Loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 999999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>intpaidself</b></i>
amtloanspouse	Numeric	N	Amount of Loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 999999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>intpaidspouse</b></i>
intpaidself	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 999999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>amtloanself</b></i>
intpaidspouse	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 999999999). <i>Where a value is returned for this attribute, a value must be returned for the attribute <b>amtloanspouse</b></i>

### YearOfMarriage

The YearOfMarriage element has the following attributes:

Name	Type	Req Y/N	Description/Validation
amtspouseincome	Numeric	N	Amount of spouse's income in 2006 (up to 8 numeric; 0 - 999999999).
amtrepaymentclaimedself	Numeric	N	Amount of repayment claimed in respect of the main taxpayer (up to 8 numeric; 0 - 999999999).
amtrepaymentclaimedspouse	Numeric	N	Amount of repayment claimed in respect of spouse (up to 8 numeric; 0 - 999999999).

## NonResidentLandlord

Then NonResidentLandlord element has the following attributes:

Name	Type	Req Y/N	Description/Validation
tenantppsnsself	Alpha	N	State PPS number of tenant for the main taxpayer.
tenantppsnspospouse	Alpha	N	State PPS number of tenant spouse.
amttaxwithheldself	Numeric	N	State amount of Irish tax withheld for the main taxpayer (up to 10 numeric; 0 – 999999999.99).
amttaxwithheldspouse	Numeric	N	State amount of Irish tax withheld for spouse (up to 10 numeric; 0 – 999999999.99).

## PropertyIncentives

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

- Residential
- Industrial

### Residential

The Residential element has the following attributes

Name	Type	Req Y/N	Description/Validation
resurbanrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resurbanrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resurbanrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resurbanrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
restownrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
restownrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
restownrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
restownrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resseasideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Self (up to 10 numeric; 0 – 9999999999).
resseasideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor



Name	Type	Req Y/N	Description/Validation
			Residential property (S.372AP) under the Seaside Resort Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resruralrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resruralrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resruralrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 9999999999).
resruralrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
reslivingovershopownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 9999999999).
reslivingovershopownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
reslivingovershopinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 9999999999).
reslivingovershopinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resparkrideownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 9999999999).
resparkrideownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resparkrideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 9999999999).
resparkrideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
resstudentaccinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Self (up to 10 numeric; 0 – 9999999999).
resstudentaccinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Spouse (up to 10 numeric; 0 – 9999999999).
residentialotherpropertyincentive self	Alpha	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner

Name	Type	Req Y/N	Description/Validation
			Occupier/Investor-Lessor) for the main taxpayer.
residentialotherpropertyincentivespouse			Amount of relief due associated with <b>residentialotherpropertyincentiveself</b> for the main taxpayer (up to 10 numeric; 0 – 9999999999).
residentialotherpropertyinvestorself			Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the spouse.
residentialotherpropertyinvestorspouse			Amount of relief due associated with <b>residentialotherpropertyincentivespouse</b> for the spouse (up to 10 numeric; 0 – 9999999999).

## Industrial

The Industrial element has the following attributes.

Name	Type	Req Y/N	Description/Validation
indurbanrenewalownerself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indurbanrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indurbanrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indurbanrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indtownrenewalownerself	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indtownrenewalownerspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indtownrenewalinvestorself	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indtownrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indseasideownerself	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indseasideownerspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indseasideinvestorself	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indseasideinvestorspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indruralrenewalownerself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).

Name	Type	Req Y/N	Description/Validation
indruralrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indruralrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indruralrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indmultistoreycarownerself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indmultistoreycarownerspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indmultistoreycarinvestorself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indmultistoreycarinvestorspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indlivingovershopownerself	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indlivingovershopownerspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indlivingovershopinvestorself	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indlivingovershopinvestorspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indenterpriseareaownerself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indenterpriseareaownerspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indenterpriseareainvestorself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indenterpriseareainvestorspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indparkrideownerself	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indparkrideownerspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indparkrideinvestorself	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indparkrideinvestorspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indhotelownerself	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhotelownerspouse	Numeric	N	Amount of relief being claimed under Hotels for

Name	Type	Req Y/N	Description/Validation
			Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indhotelinvestorself	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhotelinvestorspouse	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indholidaycottageownerself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidaycottageownerspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indholidaycottageinvestorself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidaycottageinvestorspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indholidayhostelownerself	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidayhostelownerspouse	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indholidayhostelinvestorself	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indholidayhostelinvestorspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indguesthomeownerself	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indguesthomeownerspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indguesthomeinvestorself	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indguesthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indnursinghomeownerself	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indnursinghomeownerspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indnursinghomeinvestorself	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indnursinghomeinvestorspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indhousingelderlyownerself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirmary for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhousingelderlyownerspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirmary for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indhousingelderlyinvestorself	Numeric	N	Amount of relief being claimed under Housing for

Name	Type	Req Y/N	Description/Validation
			Elderly/Infirmary for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indhousingelderlyinvestorspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirmary for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeownerself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeownerspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeinvestorself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indconvalescenthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indprivatehospitalownerself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indprivatehospitalownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indprivatehospitalinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indprivatehospitalinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicownerself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indsportsinjuryclinicinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
indchildcarebuildingownerself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indchildcarebuildingownerspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the spouse (up to 10 numeric; 0 – 9999999999).
indchildcarebuildinginvestorself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 9999999999).
indchildcarebuildinginvestorspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 9999999999).
industrialotherpropertyincentiveself	Alpha	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of

Name	Type	Req Y/N	Description/Validation
			the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the main taxpayer.
industrialotherpropertyincentivespouse	Alpha	N	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for spouse.
industrialotherpropertyinvestorself	Numeric	N	Amount of relief due associated with <b>industrialotherpropertyincentivesself</b> for the main taxpayer (up to 10 numeric; 0 – 9999999999).
industrialotherpropertyinvestorspouse	Numeric	N	Amount of relief due associated with <b>industrialotherpropertyincentivespouse</b> for spouse (up to 10 numeric; 0 – 9999999999).

## CapitalGains

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

- AssetDescription
- DisposalDetails
- AcquisitionDetails
- Reliefs

Where any of the following fields have a value:

lossforwardself, exemptionself, chargeablegainself, chargeablegainspouse, chargelowrtself, chargehighrtself, residentreliefamount, retirementrelieffamilyamount, retirementreliefotheramount, lossforwardspouse, exemptionspouse, chargelowrtspouse, chargehighrtspouse, residentreliefspouse, retirementrelieffamilyamountspouse, retirementreliefotheramountspouse

or any of the following fields are 'true':

disposalconnectpartiesself, orgacqself, mktacqself, disposalconnectpartiesspouse, orgacqspouse, mktacqspouse

there must be a value in one or more of the following fields:

agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

Where any of the following fields have a value:

agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

there must be a value in one or more of the following fields:

gainself, lossself, gainspouse, loss spouse

chargelowrtself chargehighrtself

## AssetDescription

The AssetDescription element has the following attributes:

Name	Type	Required Y/N	Description/Validation
agricultural	Numeric	N	No of disposals - Agricultural Land / Buildings ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, values must be returned for <b>agriaggconsid</b> and <b>agriculturalacreage</b></i>
agriaggconsid	Numeric	N	Aggregate Consideration - Agricultural Land / Buildings (up to 8 numeric 0 – 999999999) <i>Where a value is returned for this attribute,</i>

Name	Type	Required Y/N	Description/Validation
			<i>values must be returned for <b>agricultural</b> and <b>agriculturalacreage</b></i>
agriculturalacreage	Numeric	N	Aggregate Hectares - Agricultural Land / Buildings (up to 8 numeric 0 – 999999.99) <i>Where a value is returned for this attribute, values must be returned for <b>agricultural</b> and <b>agriaggconsid</b></i>
developmentland	Numeric	N	No of disposals - Development Land (up to 5 numeric 0 – 99999) <i>Where a value is returned for this attribute, values must be returned for <b>devaggconsid</b> and <b>developmentlandacreage</b></i>
devaggconsid	Numeric	N	Aggregate Consideration - Development Land (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, values must be returned for <b>developmentland</b> and <b>developmentlandacreage</b></i>
developmentlandacreage	Numeric	N	Aggregate Hectares - Development Land (up to 8 numeric 0 – 999999.99) <i>Where a value is returned for this attribute, values must be returned for <b>developmentland</b> and <b>devaggconsid</b></i>
sharesquoted	Numeric	N	No of disposals - Shares/Securities quoted (up to 5 numeric 0 – 99999) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesquotedaggconsid</b></i>
sharesquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities quoted (up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesquoted</b></i>
sharesunquoted	Numeric	N	No of disposals - Shares/Securities unquoted (up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesunquotedaggconsid</b></i>
sharesunquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities unquoted (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesunquoted</b></i>
commercial	Numeric	N	No of disposals - Commercial Premises ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>commercialaggconsid</b></i>
commercialaggconsid	Numeric	N	Aggregate Consideration - Commercial Premises ( up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>commercial</b></i>
residential	Numeric	N	No of disposals - Residential Premises (up to 5 numeric 0 – 99999) <i>Where a value is returned for this attribute, a value must be returned for <b>residentialaggconsid</b></i>
residentialaggconsid	Numeric	N	Aggregate Consideration - Residential Premises (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, a value must be returned for <b>residential</b></i>
sharesexchanged	Numeric	N	No of disposals - Shares/Securities exchanged Section 913 (5) TCA 1997 ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a</i>

Name	Type	Required Y/N	Description/Validation
			<i>value must be returned for <b>sharesexchangedaggconsid</b></i>
sharesexchangedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>sharesexchanged</b></i>
foreignlife	Numeric	N	No of disposals - Foreign Life Policies (Chargeable @ 40%) (up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>foreignlifeaggconsid</b> and <b>chargehighrtself</b> or <b>chargehighrtspouse</b></i>
foreignlifeaggconsid	Numeric	N	Aggregate Consideration - Foreign Life Policies (Chargeable @ 40%) (up to 8 numeric 0 – 99999999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>foreignlife</b></i>
Offshorefundshighrt	Numeric	N	No of disposals - Offshore Funds (Section 747A TCA 1997) ( up to 5 numeric 0 – 99999 ) <i>Where a value is returned for this attribute, a value must be returned for <b>offshorefundshighrtaggconsid</b></i>
offshorefundshighrtaggconsid	Numeric	N	Aggregate Consideration - Offshore Funds (Section 747A TCA 1997) (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, a value must be returned for <b>Offshorefundshighrt</b></i>
otherassets	Numeric	N	No of disposals - Other Assets (up to 5 numeric 0 – 99999) <i>Where a value is returned for this attribute, a value must be returned for <b>otherassetsaggconsid</b></i>
otherassetsaggconsid	Numeric	N	Aggregate Consideration - Other Assets (up to 8 numeric 0 – 99999999) <i>Where a value is returned for this attribute, a value must be returned for <b>otherassets</b></i>
totalconsid	Numeric	N	Total Consideration on Disposals (up to 8 numeric 0 – 99999999)

## DisposalDetails

The DisposalDetails element has the following attributes:

Name	Type	Required Y/N	Description/Validation
disposalconnectpartiesself	boolean	N	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the main taxpayer
disposalconnectpartiesspouse	boolean	N	Indicator if any of the disposals were between connected parties or otherwise not at arms length for the spouse
orgacqself	boolean	N	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the main



Name	Type	Required Y/N	Description/Validation
			taxpayer
orgacqspouse	boolean	N	Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the spouse
mktacqself	boolean	N	Indicator if market value was used to arrive at the cost of acquisition of any of the assets disposed for the main tax payer
mktacqspouse	boolean	N	Indicator if market value was used to arrive at the cost of acquisition of any of the assets disposed for the spouse

## AcquisitionDetails

The AcquisitionDetails element has the following attributes:

Name	Type	Req Y/N	Description/Validation
gainself	Numeric	N	Amount of Net Gain (up to 8 numeric 0 – 99999999) Main taxpayer <i>A value must be returned for this attribute where values are returned for either <b>chargelowrtself</b> or <b>chargehighrtself</b></i> <i>Where the value of the attribute <b>lossself</b> is greater than 0, this attribute must have a value of 0.</i>
gainspouse	Numeric	N	Amount of Net Gain ( up to 8 numeric 0 – 99999999 ) Spouse <i>A value must be returned for this attribute where values are returned for either <b>chargelowrtspouse</b> or <b>chargehighrtspouse</b></i> <i>Where the value of the attribute <b>lossspouse</b> is greater than 0, this attribute must have a value of 0.</i>
previousgainsrolledover self	Numeric	N	Previous Gains Rolled-Over (now chargeable) ( up to 8 numeric 0 – 99999999 ) Main taxpayer <i>A value must be returned for this attribute where a value is returned for the attribute <b>rateoftaxself</b></i>
previousgainsrolledover spouse	Numeric	N	Previous Gains Rolled-Over (now chargeable) ( up to 8 numeric 0 – 99999999 ) Spouse <i>A value must be returned for this attribute where a value is returned for the attribute <b>rateoftaxspouse</b></i>
lossself	Numeric	N	Amount of Net Loss in 2006 (up to 8 numeric 0 – 99999999) Main taxpayer <i>Where the value of the attribute <b>gainself</b> is greater than 0, this attribute must have a value of 0.</i>
lossspouse	Numeric	N	Amount of Net Loss in 2006 (up to 8 numeric 0 – 99999999) Spouse <i>Where the value of the attribute <b>gainspouse</b> is greater than 0, this attribute must have a value of 0.</i>
lossforwardself	Numeric	N	Losses Brought Forward from previous year(s) ( up to 8 numeric 0 – 99999999 ) Main taxpayer
lossforwardspouse	Numeric	N	Losses Brought Forward from previous year(s) ( up to 8 numeric 0 – 99999999 ) Spouse
losscarriedforwardself	Numeric	N	Amount of Net Loss carried forward for Self ( up to 8 numeric 0 – 99999999). No value allowed here unless there is a value entered in lossself.
losscarriedforwardspous	Numeric	N	Amount of Net Loss carried forward for Spouse ( up

Name	Type	Req Y/N	Description/ Validation
e			to 8 numeric 0 – 99999999). No value allowed here unless there is a value entered in loss spouse.
exemptionself	Numeric	N	Personal Exemption ( up to 4 numeric 0 – €1270 ) Main taxpayer
exemptionspouse	Numeric	N	Personal Exemption ( up to 4 numeric 0 – €1270 ) Spouse
chargeablegainself	Numeric	N	Chargeable Gain ( up to 8 numeric 0 – 99999999 ) Main Taxpayer. Validations are : 1. The value must equal to the sum of chargeablegainself and chargeablegainself.
Chargeablegainspouse	Numeric	N	Chargeable Gain ( up to 8 numeric 0 – 99999999 ) Spouse. Validations are: 1. The value must equal to the sum of chargeablegainspouse and chargeablegainspouse.
chargeablegainself	Numeric	N	Chargeable at 20% ( up to 8 numeric 0 – 99999999 ) Main taxpayer. Validations are: 1. The value must equal to the sum of chargeablegainself and chargeablegainself
chargeablegainspouse	Numeric	N	Chargeable at 20% ( up to 8 numeric 0 – 99999999 ) Spouse. Validations are: 1. The value must equal to the sum of chargeablegainspouse and chargeablegainspouse
chargeablegainself	Numeric	N	Chargeable at 40% ( up to 8 numeric 0 – 99999999 ) Main taxpayer. Validations are: 1. The value must equal to the sum of chargeablegainself and chargeablegainself
chargeablegainspouse	Numeric	N	Chargeable at 40% ( up to 8 numeric 0 – 99999999 ) Spouse. Validations are: 1. The value must equal to the sum of chargeablegainspouse and chargeablegainspouse
Foreignlifehighrt	Numeric	N	Foreign Life Policies@ 40% for main taxpayer ( up to 8 numeric 0 – 99999999 ) Validation: This value must be equal to foreignlifehighrtself
foreignlifehighrtspouse	Numeric	N	Foreign Life Policies@ 40% for spouse ( up to 8 numeric 0 – 99999999 ) This value must be equal to foreignlifehighrtspouse
chargeablegainself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2006 to 30/09/2006 20% for the main taxpayer.
chargeablegainspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2006 to 30/09/2006 20% for the spouse.
chargeablegainself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2006 to 30/09/2006 40% for the main taxpayer.
chargeablegainspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2006 to 30/09/2006 40% for the spouse.
chargeablegainself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2006 to 31/12/2006 20% for the main taxpayer.
chargeablegainspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2006 to 31/12/2006 20%

Name	Type	Req Y/N	Description/Validation
			for the spouse.
chargegainbhighrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2006 to 31/12/2006 40% for the main taxpayer.
chargegainbhighrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2006 to 31/12/2006 40% for the spouse.
foreignlifeaself	Numeric	N	Amount of foreign period a value for self ( up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifebself must be equal to foreignlifehighrt
foreignlifeaspouse	Numeric	N	Amount of foreign period a value for spouse ( up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifebspouse must be equal to foreignlifehighrtspouse
foreignlifebself	Numeric	N	Amount of foreign period b value for self ( up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifeaself must be equal to foreignlifehighrt
foreignlifebspouse	Numeric	N	Amount of foreign period b value for spouse ( up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifeaspouse must be equal to foreignlifehighrtspouse

## Reliefs

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/Validation
residentreliefamount	Numeric	N	Disposal of Principal private Residence – Amount of consideration main taxpayer ( <i>up to 8 numeric; 0 – 99999999</i> )
residentreliefspouse	Numeric	N	Disposal of Principal private Residence – Amount of consideration spouse ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementrelieffamilyamount	Numeric	N	Within the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementrelieffamilyamountspouse	Numeric	N	Within the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementreliefotheramount	Numeric	N	Outside the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
retirementreliefotheramountspouse	Numeric	N	Outside the family - consideration on the disposal of qualifying assets ( <i>up to 8 numeric; 0 – 99999999</i> )
disposalsitechildself	Numeric	N	Disposal of a site to a child relief for self ( <i>up to 8 numeric; 0 – 99999999</i> )
disposalsitechildspouse	Numeric	N	Disposal of a site to a child relief for spouse ( <i>up to 8 numeric; 0 – 99999999</i> )
otherspecify	Alpha,	N	Other (specify) (up to and including 40 chars)
amountconsiderationself	Numeric	N	Amount of Consideration for main taxpayer ( <i>up to 8 numeric; 0 – 99999999</i> )
amountconsiderationspouse	Numeric	N	Amount of Consideration for spouse ( <i>up to 8 numeric; 0 – 99999999</i> )

## APPENDIX 1 CHANGES TO SCHEMA FOR TAX YEAR 2006

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements in bold	Attributes
Personal	<b>NonResidentDetails</b>	nonresident nonresidentspouse section1032 eucitizen incomeireland incomeworld
Personal	Indicators	prsiexemptreasonself prsiexemptreasonspouse healthexemptreasonself healthexemptreasonspouse detailschanged natureoftrade busaddress1 busaddress2 busaddress3 busaddress4 resaddress1 resaddress2 resaddress3 resaddress4
Personal	Marital	surnamespouse firstnamespouse
Trade	TradeInfo	adjustednetprofit adjustednetloss section644a tradeno
Rental	Land	restenanciesactself restenanciesactspouse
OtherIrish	<b>NotShownElsewhere</b>	descriptionself amountself amountspouse
Exempt	<b>ChildCare</b>	incomereceivedself incomereceivedspouse
ChargesDeductions	<b>SignificantBuildings</b>	significantbuildingself significantbuildingspouse

Element	SubElement/SubElement New elements in bold	Attributes
Allowances	<b>YearOfMarriage</b>	amtspouseincome amtrepaymentclaimedself amtrepaymentclaimedspouse
Allowances	<b>NonResidentLandlord</b>	tenantppsnself tenantppsnspouse amttaxwithheldself amttaxwithheldspouse
Allowances	RetirementAnnuityRelief/RetirementR eliefDtIs/EUPension	amteupensioncarryforward
Allowances	BESFilmRelief	seedcapitalself seedcapitalspouse
Allowances	Allowances/MedicalExpenses/Medical ExpensesDtIs/MedExpenses	dependentname3 dependentname4 dependentsurname1 dependentsurname2 dependentsurname3 dependentsurname4 dependentrelationship3 dependentrelationship4 nursinghome1 nursinghome2 nursinghome3 nursinghome4 addressnursinghome1 addressnursinghome2 addressnursinghome3 addressnursinghome4 dependentppsn1 dependentppsn2 dependentppsn3 dependentppsn4 dependentdob1 dependentdob2 dependentdob3 dependentdob4
Paye	Employment	employersalarypayeself employersalarypayespouse foreignpayeself foreignpayespouse employerforeignpayeself employerforeignpayespouse employerpublicofficeself employerpublicofficespouse employerpayepensionself employerpayepensionspouse employernonpayeincome self employernonpayeincome spouse annuitypensionself annuitypensionspouse employerannuitypension self employerannuitypension spouse grossamtpaymentsself grossamtpaymentspouse amtchargeabletaxself amtchargeabletaxspouse natureofpaymentsself natureofpaymentspouse tsrclaimedself tsrclaimedspouse
Paye	ShareOptions	dateshareoptionexercised self dateshareoptionexercised spouse
Paye	Expenses	employernameself employernamespouse natureofemploymentself natureofemploymentspouse
Paye	SocialWelfare	descwelfareincome self descwelfareincome spouse
Paye	<b>Directorship</b>	directorshipregistration1 directorshippercent1 directorshipspouse1 directorshipregistration2 directorshippercent2 directorshipspouse2 directorshipregistration3 directorshippercent3

Element	SubElement/SubElement New elements in bold	Attributes
		directorshipspouse3 directorshipregistration4 directorshippercent4 directorshipspouse4 directorshipregistration5 directorshippercent5 directorshipspouse5 directorshipregistration6 directorshippercent6 directorshipspouse6 directorshipregistration7 directorshippercent7 directorshipspouse7 directorshipregistration8 directorshippercent8 directorshipspouse8 directorshipregistration9 directorshippercent9 directorshipspouse9 directorshipregistration10 directorshippercent10 directorshipspouse10 directorshipregistration11 directorshippercent11 directorshipspouse11 directorshipregistration12 directorshippercent12 directorshipspouse12 directorshipregistration13 directorshippercent13 directorshipspouse13 directorshipregistration14 directorshippercent14 directorshipspouse14 directorshipregistration15 directorshippercent15 directorshipspouse15 directorshipregistration16 directorshippercent16 directorshipspouse16 directorshipregistration17 directorshippercent17 directorshipspouse17 directorshipregistration18 directorshippercent18 directorshipspouse18 directorshipregistration19 directorshippercent19 directorshipspouse19 directorshipregistration20 directorshippercent20 directorshipspouse20 directorshipregistration21 directorshippercent21 directorshipspouse21 directorshipregistration22 directorshippercent22 directorshipspouse22 directorshipregistration23 directorshippercent23 directorshipspouse23 directorshipregistration24 directorshippercent24 directorshipspouse24 directorshipregistration25 directorshippercent25 directorshipspouse25 directorshipregistration26 directorshippercent26 directorshipspouse26 directorshipregistration27 directorshippercent27 directorshipspouse27 directorshipregistration28 directorshippercent28 directorshipspouse28

Element	SubElement/SubElement New elements in bold	Attributes
		directorshipregistration29 directorshippercent29 directorshipspouse29 directorshipregistration30 directorshippercent30 directorshipspouse30
CapitalGains	Reliefs	disposalsitechildself disposalsitechildspouse
UKForeign	EUDepositInterest	eudirtwhtaxself eudirtwhtaxspouse euotherinterestamtself euotherinterestamtspouse euotherinterestwhtaxself euotherinterestwhtaxspouse euotherinteresttaxself euotherinteresttaxspouse
PropertyIncentives	Residential	residentialotherpropertyincentiveself residentialotherpropertyincentivespouse residentialotherpropertyinvestorself residentialotherpropertyinvestorspouse
PropertyIncentives	Industrial	industrialotherpropertyincentiveself industrialotherpropertyincentivespouse industrialotherpropertyinvestorself industrialotherpropertyinvestorspouse

The elements/subelements or attributes have been removed

Element	SubElement/SubElement	Attributes
Allowances	HomeLoans	homeloanintgrantedself homeloanintgrantedspouse homeloangrossintgrantedself homeloangrossintgrantedspouse
Paye	Employment	slicingreliefself slicingreliefspouse
UkForeign	ForeignIncomeExempt	foreignincomeexemptself foreignincomeexemptspouse natureofexemption
UkForeign	Pension	pensionuktaxself pensionuktaxspouse

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

Element	SubElement/SubElement	Attributes
Trade	AccountChoices/AccountChoice	accounts - updated the enumeration type from 0 - 5 to 0 - 2 as options 3, 4 and 5 are no longer required
Rental	Land	noacreage - updated type to ros:positiveDec5 to allow this attribute to store a decimal value.
CapitalGains	AssetDescription	agriculturalacreage developmentlandacreage - Udated from ros:positive5 to ros:positiveDec6
PropertyIncentives	Residential	All attributes updated from ros:positive8 to ros:positive10
PropertyIncentives	Industrial	All attributes updated from ros:positive8 to ros:positive10

## APPENDIX 2 ATTRIBUTES/TAGS SPECIFIC TO ROS OFFLINE APPLICATION

The tag PayeInterim is generated from ROS Offline application only. This tag shall be required if the XML is to be validated using ROS Offline Application.

### PayeInterim

The PayeInterim element has one element, PayeSections. PayeSections has the following optional attributes:

Employ	true or false, optional	Indicator of Employments / Pensions
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Expenses	true or false, optional	Indicator of Expenses / Capital Allowances / Superannuation Contributions
Benefit	true or false, optional	Indicator of Benefit in Kind
Share	true or false, optional	Indicator of Share Options
Social	true or false, optional	Indicator of Social Welfare Pensions / Benefits

A sample portion of xml is shown below:

```
<PayeInterim>
  <PayeSections Employ="true" Expenses="true" Benefit="true" Share="true" Social="true" />
</PayeInterim>
```

## AllowancesInterim

Additional tags are included in the AllowSections specifically for the ROS offline application. The AllowancesInterim has one element AllowSections. AllowSections has the following optional attributes:

paye	true or false, optional	Indicator of PAYE Tax Credit
Home	true or false, optional	Indicator of Home Loans / Mortgage Interest Relief
Retirement	true or false, optional	Indicator of Retirement Annuity Relief / PRSA Relief
MedicalExp	true or false, optional	Indicator of Medical & Dental Expenses
HealthInsurance	true or false, optional	Indicator of Permanent Health Insurance
BESFilm	true or false, optional	Indicator of BES / Film Relief
Relative	true or false, optional	Indicator of Dependent Relative Tax Credit
Rent	true or false, optional	Indicator of Rental Tax Credit Aged Under 55
Carers	true or false, optional	Indicator of Home Carer's Tax Credit
Blind	true or false, optional	Indicator of Blind Person's Tax Credit
Job	true or false, optional	Indicator of Job Assist Allowance
Service	true or false, optional	Indicator of Service Charges
Sea	true or false, optional	Indicator of Seafarers Allowance



Gift	true or false, optional	Indicator of Donations / Gifts
IncapPeronsAllow	true or false, optional	Indicator of Incapacitated Persons Allowance
IncapChildAllow	true or false, optional	Indicator of Incapacitated Child Tax Credit
Share	true or false, optional	Indicator of Purchase of New Shares in a Company by an Employee
Tuition	true or false, optional	Indicator of Tuition Fees / Approved Courses
Owner	true or false, optional	Indicator of Owner Occupier Relief
TradeUnionSub	true or false, optional	Indicator of Trade Union Subscriptions
Loan	true or false, optional	Indicator of Interest on Loans used in acquiring interest in tnquoted trading companies etc.
OneParentAllow	true or false, optional	Indicator of One Parent Tax Credit
NonResLandlord	true or false, optional	Indicator for Non-Resident Landlord Credit
YOMClaimed	true or false, optional	Indicator for Year Of Marriage

A sample portion of xml is shown below:

```
<AllowancesInterim>
  <AllowSections paye="true" Home="true" Retirement="true" MedicalExp="true" HealthInsurance="true" BESFilm="true" Relative="true"
  Rent="true" Carers="true" Blind="false" Job="true" Service="true" Sea="true" Gift="true" IncapPeronsAllow="true" IncapChildAllow="true"
  Share="true" Tuition="true" Owner="true" TradeUnionSub="true" Loan="false" OneParentAllow="true" NonResLandlord="true"
  YOMClaimed="true" />
</AllowancesInterim>
```