Revenue Online Services

Schema Notes

CT1 - v12

2012

Last Updated	18th of September 2012
Document Version	0.1

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Notes on the **Form-CT1-V12** Document type definition for the tax year **2012**

0.2   Change History

Table 1: Change History

Version Number	Section Affected	Change Description	Date
0.1	ALL	Initial Draft	07/12/2011
0.2	ALL	Annualisation Changes	04/04/2012
0.3	ALL	iXBRL Changes	18/09/2012

1   SCHEMA OVERVIEW

This document contains all the validation rules, which must be passed to enable a successful upload onto ROS for Form-CT1 returns.

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.

  The file will consist of a root FormCt1 element.

  Please note:

- All monetary fields must be input as cents with the decimal point excluded; e.g. 2100.65 = 210065.

- The XML message must be encoded using UTF-8. The first line within the XML message must indicate this. Please see the Sample File in section Appendix 1 – Sample xml file.

- Revenue will use the JAXB API to marshal XML documents submitted to Revenue that conform to this schema. Therefore your XML submissions must strictly conform to the schema definition outlined in the XSD and it must not break any of the validation rules stated in this document in order for your submission to be successfully uploaded.

2 ELEMENTS

2.1.1 Important Note

There are a number of nodes in the <FormCT1> node that are for internal processing only and are not input on the form. They are:

<SummaryCalculation>

< Deductions/ValueBasis>

<OtherCodes>

<Notes>

Also the following attributes are for internal processing only and are not input on the form.

They are:

FormCT1:

@numamendments

FormCT1/ShortNotice:

  @amountpayable

  @amountrepayable

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

The file will consist of one FormCt1 element.

2.2 FormCT1

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
currency	E	Y	E for Euro
formversion	Numeric	Y	Must be equal to "12" for this version of the file format. Will change with each new edition of the form.
language	'E' or 'G'	Y	E for English, G for Irish
product	Alpha	N	The name of the software company that the CT1 was developed by e.g. "A COMPANY LTD" in the product tag.
indicaterestrictionaccepted	True/False	N	If this return is being filed late and you have included a claim in respect of Losses, Charges or Group Relief, please tick the box below to indicate if you have taken account of the restrictions imposed by Section 1085 TCA 1997.

It then consists of any or all of the following elements, CompanyDetails, TradingResults, RentalIncome, IrishInvestmentIncome, ForeignIncome, ExemptIncome, CapitalGains, ChargeableAssets, Deductions, ResearchAndDevelopmentCredit, CapitalGainsDevelopmentLand, ProfitsGainsRezonedLand, CloseCompanySurcharge, RecoveryOfIncomeTax, DividendWithholdingTax, ShortNotice, PropertyBasedIncentives.

2.3 CompanyDetails

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicateexpressionofdoubt	true or false	N	An Indicator of whether the filer has a genuine doubt about any of the details entered on the return.
expressionofdoubtdetails	Alpha	N	A description of any doubt the filer might have about the return being filed.
numberofassociatedcompanies	Numeric	N	The number of associated companies in the group.
purchaseofownshares	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
purchaseofownsharesnotdistributed	Numeric	N	Total value of all payments referred to at (a) above which are to be treated as not being a distribution by virtue of Sec. 175(1) TCA 1997
purchaseofownsharesunquoted	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
purchaseofownsharesnotdistributedunquoted	Numeric	N	Total value of all payments refered to at Line 1.8(a) which are to be treated as not being a distribution by virtue of Sec.176(1)
amendprioracperiodenddate	Date	N	The ending date for Accounting Period(s) originally assessed
amountofloanrepaid	Numeric	N	Amount of the Directors loan repaid.
amountofrefunddue	Numeric	N	Amount of refund due.
amountofloss	Numeric	N	Amount of loss (restricted by Section 1085 TCA 1997 where necessary) to be set back.
excesscreditsection766	Numeric	N	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766(4A)(a) TCA 1997
excesscreditsection766a	Numeric	N	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766A(4A)(a) TCA 1997
taxreferenceno	Alpha	Y	The Company Tax Reference Number.
nameofcompany	Alpha	Y	The name of the company .
indicatetradingthroughbranchoragency	true or false	N	Indicator of whether the company is trading in the State through a Branch or Agency.
dateofcessationoftrade	Date	N	If the company ceased trading in this account period, state the date of cessation.
accountperiodstartdate	Date	Y	The starting date for the accounting period, which is covered by the return
accountperiodenddate	Date	Y	The end date for the accounting period, which is covered by the return
detailsofchange	Alpha	N	Details of Nature of Trade, Business, or Activity.
businessaddressline1	Alpha	N	Business Address, Line 1.
businessaddressline2	Alpha	N	Business Address, Line 2.
businessaddressline3	Alpha	N	Business Address Line 3.
businessaddressline4	Alpha	N	Business Address Line 4.
registeredofficeaddressline1	Alpha	N	Registered Office Address Line 1.
registeredofficeaddressline2	Alpha	N	Registered Office Address Line 2.
registeredofficeaddressline3	Alpha	N	Registered Office Address Line 3.

Name	Type	Required (Y/N)	Description / Validation
registeredofficeaddressline4	Alpha	N	Registered Office Address Line 4.
agenttain	Alpha	N	The TAIN number of the agent for the main taxpayer.
clientrefno	Alpha	N	The agents Reference number for the Client.
contactname	Alpha	N	Contact's Name.
contacttelno	Alpha	N	Contact's Telephone or E-mail.
nameofparentcompany	Alpha	N	The name of the parent company.
irishtaxreferencenumberofparent	Alpha	N	The Irish Tax Reference Number of the Parent Company.
countryofresidenceofparent	Alpha	N	Country of Residence of Parent Company.
indicateadditionalcomments	true or false	N	Indicator of whether company wishes to add any additional comments.
Additionalcommentsdetails	Alpha	N	Details of additional comments.

CompanyDetails contains the following sub-elements: BeneficialOwners, Participator, Subsidiary, SurrenderOfLosses, AssociatedCompany, ClaimsToLosses, DirectorEmolument, DirectorAccount, ForeignCompany

2.3.1   BeneficialOwners

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The Beneficial Owner's Name.
address	Alpha	N	The address of Beneficial Owner.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Beneficial owner.
percentageshare	Numeric	N	Holding of percentage Shares.
percentageloanstock	Numeric	N	Holding of percentage Loan Stock.

2.3.2   Participator

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The name of the Participator.
address	Alpha	N	The address of Participator.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Participator.

2.3.3   ForeignCompany

Name	Type	Required (Y/N)	Description / Validation
IncorporatedCountryName	Alpha	N	The name of the foreign country the company is incorporated in

ForeignCompany contains the following sub-element: ForeignCompanyDetails

2.3.4 ForeignCompanyDetails

This element is **optional** and can occur up to 20 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The name of the Foreign Company for the legal owner.
taxreferenceno	Alpha	N	The ppsn of the Foreign Company for the legal owner.
foreigntaxreferenceno	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
address	Alpha	N	The address of the Foreign Company for the legal owner.
percentageshare	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentageloanstock	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.
namebenefown	Alpha	N	The name of the Foreign Company for the legal owner.
taxreferencenobenefown	Alpha	N	The ppsn of the Foreign Company for the legal owner.
foreigntaxreferencenobenefown	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
addressbenefown	Alpha	N	The address of the Foreign Company for the legal owner.
percentagesharebenefown	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentageloanstockbenefown	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.

2.3.5 Subsidiary

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
taxreferenceno	Alpha	N	The Irish Tax reference number of the Subsidiary.
name	Alpha	N	The name of Subsidiary.
countryofresidence	Alpha	N	The country of residence of the Subsidiary

2.3.6 SurrenderOfLosses

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Company to which loss surrendered.
taxreferenceno	Alpha	N	The Irish Tax reference number of the Company to which loss surrendered.
natureofrelief	Alpha	N	The Nature of the relief for the surrendering losses.
amountsurrendered	Numeric	N	The Amounts of Loss Surrendered relating to the company.

2.3.7 AssociatedCompany

This element is **optional** and can occur up to 50 times. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The Name of Associated Company.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Associated Company.

Associated Company contains the following sub-element:

2.3.7.1 *Shareholder*

This sub-element is **optional** and can occur up to 100 times. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
nameofshareholder	Alpha	N	Name of Shareholder.
shareholdertaxreferenceno	Alpha	N	The Shareholders Irish Tax Reference number.
percentageshare	Numeric	N	Percentage of shareholder's shares in the company.

2.3.8 ClaimToLosses

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Company from which losses are claimed.
taxreferenceno	Alpha	N	The Irish Tax Reference Number from which losses are claimed.
natureofrelief	Alpha	N	The Nature of relief for the claimed losses.
amountclaimed	Numeric	N	The Amount Claimed.

2.3.9 DirectorEmolument

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
employernumber	Alpha	N	The Employer's Registration Number.
companyname	Alpha	N	The Company Name.
acperiodstartdate	Date	N	The Accounting Period From date.
acperiodenddate	Date	N	The Accounting Period To date.
name	Alpha	N	The Director's name .
ppsnumber	Numeric	N	The PPSN of the Director.
salary	Numeric	N	The amount of the Director's salary, fees and other remuneration.
expenses	Numeric	N	Expenses payment made to Director.
amountspaid	Numeric	N	Amount paid to other persons to defray expenses incurred by Director.
valueofassetstransferredtodirector	Numeric	N	Value of Assets transferred to Director.
valueofassetsprovidedfordirector	Numeric	N	Value of Assets provided for Director's use.
valueofotherbenefits	Numeric	N	Value of other benefits or facilities for Director's use.

2.3.10 DirectorAccount

This element is **optional** and can occur up to 100 times. It consists of any of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Director or participator whose account details are being recorded.
ppsnumber	Alpha	N	The PPS Number of the director or participator whose account details are being recorded.
openingbalancedr	Numeric	N	The amount of a debit opening balance.
openingbalancecr	Numeric	N	The amount of a credit opening balance.
debits	Numeric	N	Amounts of any debits and advances.
credits	Numeric	N	Amounts of any credits and repayments.
closingbalancedr	Numeric	N	Amount of a debit closing balance.
closingbalancecr	Numeric	N	Amount of a credit closing balance.

2.4 TradingResults

TradingResults consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
profitsbeforecapitalallowances	Numeric	N	Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances.
stallionprofitsbeforecapitalallowances	Numeric	N	Any profits entered at profitsbeforecapitalallowances that are Stallion Profits from trade of farming.
greyhoundstudprofitsbeforecapitalallowances	Numeric	N	Any profits entered at profitsbeforecapitalallowances, which refer to Greyhound Stud Profits before Capital Allowances.
balancingcharges	Numeric	N	Any balancing charges paid on trading results.
indicatecapitalallowancesincludepropincentives	true or false	N	Indicator of Capital Allowances including Property Incentives.
machineryandplant	Numeric	N	Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyefficient	Numeric	N	Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997.
computersoftware	Numeric	N	If any amount at (a) above refers to computer software in respect of which an election is being made under Sec. 291(4)(a) TCA 1997 enter that amount here
companyelection	true or false	N	If the company is making an election under Sec. 291(4)(a) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
intangasselec	true or false	N	If the company is making an election under Sec 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedaccounts	Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedfixed	Numeric	N	Amount of capital allowances claimed for this

Name	Type	Required (Y/N)	Description / Validation
			accounting period for which an election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestded	Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestcharge	Numeric	N	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615electrans	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615elecacq	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615taxref	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615name	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617electrans	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617elecacq	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617taxref	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617name	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
industrialbuildings	Numeric	N	Capital Allowances on trading income relating to Industrial Buildings.
other	Numeric	N	Other capital allowances on trading income.
expenpatentrights	Numeric	N	Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997(Trade Profits chargeable at Standard Rate of 12.5%)
capallowpatentrights	Numeric	N	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%)

Name	Type	Required (Y/N)	Description / Validation
expenknowhow	Numeric	N	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
allowexpenknowhow	Numeric	N	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%)
tradinglossesbroughtforward	Numeric	N	Total Trading Losses Forward (from earlier accounting period(s))
lossesoffsetagainsttradingincome	Numeric	N	Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods
balancetradinglossesavailablecarryforward	Numeric	N	Total Trading Losses before Capital Allowances in this accounting period
charges	Numeric	N	Charges – other than those on excepted trades.
grouprelief	Numeric	N	Total Group Relief claimed
amountgroupreliefrespectexcesscapallow	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess Capital allowances
amountgroupreliefrespecttradecharges	Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade Charges
profitsexceptedtrade	Numeric	N	Excepted Trade Profits after losses, charges, capital allowances, balancing charges and group relief.
tradinglossesfwdexceptedtrade	Numeric	N	Total Trading Losses Forward (from earlier accounting period(s)) (Losses on the sale of Residential Development Land prior to 31/12/2008 should be reduced by 20% (Sec. 644C(2) TCA 1997))
balancetradinglossesavailablecarryfwdexceptedtrade	Numeric	N	Balance of amount at 'Total Trading Losses Forward' above, not used in this accounting period and available for carry forward to succeeding accounting periods
lossesappropriateexceptedtrade	Numeric	N	Losses appropriate to this trade in this accounting period
profitsshipping	Numeric	N	Profits from Qualifying Shipping Activities before Capital Allowances.
balancingchargesshipping	Numeric	N	Balancing Charges relating to shipping income.
capitalallowancesshipping	Numeric	N	Specified Capital Allowances on qualifying shipping activities.
machineryandplantshipping	Numeric	N	Capital allowances on Machinery and Plant (including motor vehicles) relating to qualifying shipping activities.
energyefficientshipping	Numeric	N	Any amount entered at machineryandplantshipping that refers to 'energy-efficient equipment' under Sec 285A TCA 1997
industrialbuildingsshipping	Numeric	N	Capital allowances on Industrial Buildings relating to qualifying shipping activities.
othershipping	Numeric	N	Other Capital allowances relating to qualifying shipping activities.
lossesbroughtforwardshipping	Numeric	N	Qualifying Shipping losses brought forward (from earlier accounting period(s)).
balancetradinglossesavailablecarryfwdshipping	Numeric	N	Qualifying Shipping Balance of Trading Losses available for carry forward to next period.
chargesshipping	Numeric	N	Charges on Qualifying Shipping activities.
groupreliefshipping	Numeric	N	Total Group Relief claimed on Qualifying Shipping activities.
amountgroupreliefrespectexcesscapallowshipping	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess Capital allowances on Qualifying Shipping activities.
amountgroupreliefrespec	Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade

Name	Type	Required (Y/N)	Description / Validation
<u>ttradechargesshipping</u>			Charges on Qualifying Shipping activities.
indicatepartytotonnagetaxelection	true or false	N	Indicator as to whether the company or group of companies is party to Tonnage Tax election under Section 697D TCA 1997.
nametonnagetax	Alpha	N	Name of Company.
taxreferencenotonnagetax	Alpha	N	Tax Reference Number.
datefromtonnagetax	Date	N	Tonnage Tax – Accounting Period start date. (dd/mm/yyyy).
datetotonnagetax	Date	N	Tonnage Tax - – Accounting Period end date. (dd/mm/yyyy).
indicatemetlimitontonnagetax	true or false	N	Indicator of whether the Company met the 75% limit on chartered-in-tonnage.
indicatemetlimitontonnagetaxgroup	true or false	N	Indicator of whether the Company was party to a tonnage tax group election.
nametonnagetaxgroup	Alpha	N	Name of tonnage tax group of companies.
nameofrepresentativeontonnagetaxgroup	Alpha	N	Name of representative company - Tonnage Tax Group.
taxreferencenumbertonnagetaxgroup	Alpha	N	Tax reference number of representative company.
datefromtonnagetaxgroup	Date	N	Group Tonnage Tax From Date. (dd/mm/yyyy).
datetotonnagetaxgroup	Date	N	Group Tonnage Tax To Date, (dd/mm/yyyy).
grouparrangementtonnagetaxgroup	Alpha	N	Indicator of whether the Group met the 75% limit on chartered-in-tonnage. It can be one of the following values: "Yes", "No", or "Not Applicable". 'Not applicable' if the company is party to a group arrangement but is not the representative company.
profitstonnagetax	Numeric	N	Total Tonnage Tax Profits.
indicateelectundersection80a	true or false	N	Indicator if making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery.
confirmdeductionhasbeenmadesports	Numeric	N	Amount of donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997.
confirmdeductionhasbeenmadecharities	Numeric	N	Amount of donations to Charities and other Approved Bodies and claim relief under Section 848A TCA 1997.
confirmdeductionhasbeenmadeotherbodies	Numeric	N	Confirmation that a deduction has been made in this accounting period of this amount in respect of Donations to Other Approved Bodies and claim relief under Section 848A TCA 1997
extractsfromaccountsfrom	Date	N	Extracts from Accounts period starting date. (dd/mm/yyyy).
extractsfromaccountsto	Date	N	Extracts from Account period ending date. (dd/mm/yyyy).
extractsfromaccountsendingdate	Date	N	Extracts from Account – Ending date of the return with which the accounts were submitted. (dd/mm/yyyy).
indicatesubmitviaixbrl	true or false	N	Extracts from Account – Option to submit financial statements in iXBRL format via ROS.
extractsfromaccountssales	Numeric	N	Extracts from accounts - Sales/Receipts/Turnover.
extractsfromaccountsreceipts	Numeric	N	Extracts from accounts - Receipts from Government Agencies - GMS, etc.
extractsfromaccountsotherincome	Numeric	N	Extracts from accounts - Other Income.

Name	Type	Required (Y/N)	Description / Validation
extractsfromaccountspurchases	Numeric	N	Extracts from accounts - Purchases.
extractsfromaccountsgrosstradingprofit	Numeric	N	Extract from accounts - Gross Trading Profits.
extractsfromaccountssalaries	Numeric	N	Extract from accounts - Salaries/Wages, Staff Costs.
extractsfromaccountsdirectorsremuneration	Numeric	N	Extract from Accounts - Directors' remuneration including fees.
extractsfromaccountssubcontractors	Numeric	N	Extracts from accounts - Sub-Contractors.
extractsfromaccountsprofessionalfees	Numeric	N	Extracts from accounts - Consultancy, Professional Fees.
extractsfromaccountssubsistence	Numeric	N	Extracts from accounts - Motor, Travel and Subsistence.
extractsfromaccountsrepairsrenewals	Numeric	N	Extracts from accounts - Repairs/Renewals.
extractsfromaccountsinterestpayables	Numeric	N	Extracts from accounts - Interest Payable.
extractsfromaccountsdepreciation	Numeric	N	Extract from accounts - Depreciation, Goodwill, Capital write-off.
extractsfromaccountsprovforbaddebts	Numeric	N	Extracts from accounts - Provisions including Bad Debts - positive.
extractsfromaccountsprovforbaddebtsneg	Numeric	N	Extracts from accounts - Provisions including Bad Debts - negative.
extractsfromaccountsotherexpenses	Numeric	N	Extracts from accounts - Other Expenses (Total).
extractsfromaccountsdirectorscurrentac	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – positive.
extractsfromaccountsdirectorscurrentacneg	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – negative.
extractsfromaccountsstockwipfinishedgoods	Numeric	N	Extracts from accounts - Stock, Work In Progress, Finished Goods.
extractsfromaccountsdebtors	Numeric	N	Extracts from accounts - Debtors and Prepayments.
extractsfromaccountscashbank	Numeric	N	Extracts from accounts - Cash on hand, Bank – Debit.
extractsfromaccountsbankloanod	Numeric	N	Extracts from accounts - Bank/Loans/ Overdraft - credit.
extractsfromaccountscreditorsandaccruals	Numeric	N	Extract from accounts - Creditors and Accruals.
extractsfromaccountsclientaccountbalance	Numeric	N	Extracts from accounts - Client account Balances - Debit.
extractsfromaccountsclientaccountbalancecr	Numeric	N	Extracts from accounts - Client Account Balances - Credit.
extractsfromaccountstaxcreditors	Numeric	N	Extract from accounts - Tax Creditors.
extractsfromaccountsshareholdersfunds	Numeric	N	Extracts from accounts - Shareholder's Funds - positive.
extractsfromaccountsshareholdersfundsneg	Numeric	N	Extracts from accounts - Shareholder's Funds - negative.
extractsfromaccountsordprofitbeforetax	Numeric	N	Extracts from accounts - Profit on ordinary activities before taxation.
extractsfromaccountsordlossbeforetax	Numeric	N	Extract from accounts - Loss on ordinary activities before taxation.
extractsfromaccountssubscriptions	Numeric	N	Extracts from accounts - Subscriptions and Donations.
extractsfromaccountsent	Numeric	N	Extracts from accounts - Entertainment Expenses.

Name	Type	Required (Y/N)	Description / Validation
ertainment			
extractsfromaccountsdisallowablelegalexpenses	Numeric	N	Extracts from accounts - Disallowable legal and professional expenses.
extractsfromaccountssection130interest	Numeric	N	Extracts from accounts - Section 130 Loan Interest.
extractsfromaccountslightheatphone	Numeric	N	Extracts from accounts - Light, Heat and Phone.
extractsfromaccountsgainonsaleofassets	Numeric	N	Extracts from accounts - Net Gain on sale of fixed/chargeable assets.
extractsfromaccountslossonsaleofassets	Numeric	N	Extracts from accounts - Net loss on sale of fixed/chargeable assets.
extractsfromaccountsindicateemphasisofmatter	true or false	N	Extracts from accounts – Indicator of whether there is any emphasis of matter opinions from the auditors.
extractsfromaccountsindicateauditqualifiedopinion	true or false	N	Extract from accounts – Indicator of whether there is any qualified opinion from the auditors.
extractsfromaccountsindicateauditdisclaimer	true or false	N	Extracts from accounts – Indicator of whether there is any disclaimed opinion from the auditors.
extractsfromaccountsindicateadverseopinion	true or false	N	Extracts from accounts – Indicator of whether there is any adverse opinion from the auditors.
extractsfromaccountsindicatechangeinassets	true or false	N	Extracts from accounts – Indicator of whether there has been any changes in accounting policy with regard to depreciation of fixed assets.
extractsfromaccountsindicatechangeinstock	true or false	N	Extracts from accounts – Indicator of whether there has been any change in accounting policy with regard to stocks and work in progress.
extractsfromaccountsindicatechangeindevelopment	true or false	N	Extracts from accounts - Indicator of whether there has been any change in accounting policy with regard to development transactions.
extractsfromaccountsindicatechangeinother	true or false	N	Extracts from accounts - Indicator of whether there has been any other changes in accounting policy.
extractsfromaccountsindicateprioryearadjust	true or false	N	Extracts from accounts – Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors.
extractsfromaccountsindicatechangeinnature	true or false	N	Extracts from accounts - Indicator of whether there has been a change in the nature of the Company's/business' activities during the accounting period.
extractsfromaccountsindicateexceptionalitem	true or false	N	Extracts from accounts – Indicator of whether there are any exceptional items as defined in the Financial Reporting Standards, occurred during the year.
extractsfromaccountsadditionalinfo	Alpha	N	Extracts from accounts - Additional notes.
lossesclaimedundercarryback	Numeric	N	Loss claimed under Sec. 396A(3) TCA 1997 (carry back of losses)

TradingResults contains the following sub-element: Ship

2.4.1 Ship

This sub-element is **optional** and can occur up to 100 times. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Ship.
imonumber	Numeric	N	IMO Number.

Name	Type	Required (Y/N)	Description / Validation
typeofinterest	Alpha	N	Type of Interest in Ship. Choice of one of the following: Blank – i.e. Choose blank for none O – owned or bareboat chartered in C – chartered in other than or bareboat terms G – chartered from another member of the same tonnage tax group
nettonnage	Numeric	N	Net Tonnage.
daysoperated	Numeric	N	Number of days operated.
tonnageprofits	Numeric	N	Tonnage Tax Profits.

2.5   RentalIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicatecompliance	true or false	N	Indicator of whether the registration requirements of Part 7 of the Residential Tenancies Act 20o4 have been complied with in respect of all residential premises.
rentalincomevalue	Numeric	N	Rental Income (include 'Section 23' Relief clawback, if any).
balancingcharges	Numeric	N	Balancing Charges.
lossescarriedforward	Numeric	N	Total of Losses carried forward from preceding accounting periods
balanceoflossesavailablecarriedforward	Numeric	N	Balance of amount at 'Total of Losses carried forward', not used in this accounting period and available for carry forward to succeeding accounting periods
indicateincludespropertyincentives	true or false	N	Indicator as to whether a claim to tax relief on property-based incentive schemes is included.
capitalallowancesagainstrentalincome	Numeric	N	Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward).
othercapitalallowances	Numeric	N	Other Rental Capital Allowances.
totalcapitalallowances	Numeric	N	Total Capital Allowances for offset against Rental Income.
excessrentalcapitalallowances	Numeric	N	Excess Rental Capital Allowances from this accounting period that you have entered at Other Rental Capital Allowances against other income in this accounting period (Section 308(4) TCA 1997).
groupreliefonexcesscapitalallowances	Numeric	N	Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period.
totalexcesscapitalallowances	Numeric	N	Total excess capital allowances for offset against other income in this accounting period.

2.6   IrishInvestmentIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
grossinterestreceivedwithtax	Numeric	N	Gross Interest received or credited under deduction of Irish tax.
grossinterestreceivedwithouttax	Numeric	N	Gross Interest received or credited without deduction of Irish tax.
patentroyaltyincomereceivedwithtax	Numeric	N	Patent Royalty Income received under deduction of Irish Tax
otherincomereceivedwithtax	Numeric	N	Other Income received under deduction of Irish tax
otherincomereceivedwithouttax	Numeric	N	Other Income received without deduction of Irish tax
stallionprofits	Numericl	N	Any of the income at otherincomereceivedwithouttax that refers to non-farming trade Stallion Profits.
greyhoundstudfees	Numeric	N	Any of the income at otherincomereceivedwithouttax that refers to Greyhound Stud Fees.
amountofstallionlossesforcarryforward	Numeric	N	Amount of stallion losses for carry forward against future non-farming trade Stallion profits.
amountofgreyhoundlossesforcarryforward	Numeric	N	Amount of greyhound losses for carry forward against future Greyhound Stud Fees.
distributions	Numeric	N	All Distributions (excluding distributions from Exempt Profits listed in the Exempt Profits Panel).
amounttaxablesec766	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766(7C)(b) or 766(7C)(c) TCA 1997)
amounttaxablesec766a	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii) TCA 1997)

IrishInvestmentIncome contains the following sub-element: InvestmentUndertaking

2.6.1   InvestmentUndertaking

This sub-element is **optional** and can occur up to 100 times. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Investment Undertaking.
address1	Alpha	N	Address Line 1.
address2	Alpha	N	Address Line 2.
address3	Alpha	N	Address Line 3.
gaintaxablelowrate	Numeric	N	Gain on deemed disposal taxable at 26%
gaintaxablehighrate	Numeric	N	Gain on deemed disposal taxable at 28%

2.7   ForeignIncome

The ForeignIncome element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
foreigndividendincomebeforetax	Numeric	N	Foreign Dividend Income before deduction of Irish tax (standard rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made.
otherforeigndividendincomebeforetax	Numeric	N	Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%).
otherforeignincomebeforetax	Numeric	N	Other Foreign Income before deduction of Irish tax (Higher Rate 25%).

ForeignIncome contains the following sub-elements: ForeignDepositAccount, ForeignLifePolicy, OffshoreFund and OtherOffshoreProduct.

2.7.1   ForeignDepositAccount

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Foreign Deposit Account
address1	Alpha	N	Address - Line 1 of Foreign Deposit Account
address2	Alpha	N	Address - Line 2 of Foreign Deposit Account
address3	Alpha	N	Address - Line 3 of Foreign Deposit Account.
date	Date	N	Date Foreign Deposit Account was opened.
amountdepositedonopening	Numeric	N	Amount deposited on opening
nameintermediary	Alpha	N	Name of Intermediary.
address1intermediary	Alpha	N	Address - Line 1 of Intermediary.
address2intermediary	Alpha	N	Address - Line 2 of Intermediary.
address3intermediary	Alpha	N	Address - Line 3 of Intermediary.

2.7.2   ForeignLifePolicy

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
paymenttaxable	Numeric	N	Payment taxable Case III Sch. D (Section 747 D(b) TCA 1997).
gaintaxable	Numeric	N	Gain taxable Case IV Sch. D (Section 730K(1) TCA 1997).
name	Alpha	N	Name of person who commenced Foreign Life Policy.
address1	Alpha	N	Address - Line 1 of person who commenced Foreign Life Policy.
address2	Alpha	N	Address - Line 2 of person who commenced Foreign Life Policy.
address3	Alpha	N	Address - Line 3 of person who commenced Foreign Life Policy.

Name	Type	Required (Y/N)	Description / Validation
termsofpolicy	Alpha	N	Terms of the Policy.
annualpremiumspayable	Numeric	N	Annual Premiums Payable.
policyacquirername	Alpha	N	Name - Foreign Life Policy Acquirer
policyacquireraddress1	Alpha	N	Address - Line 1 – Foreign Life Policy Acquirer.
policyacquireraddress2	Alpha	N	Address - Line 2 - Foreign Life Policy Acquirer
policyacquireraddress3	Alpha	N	Address - Line 3 - Foreign Life Policy Acquirer

2.8 OffshoreFund

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
incometaxable	Numeric, optional	N	Income taxable Case III Sch. D (Section 747D(b) TCA 1997) Up to 12 numeric characters (999999999999).
gaintaxablelowrate	Numeric, optional	N	Gain taxable @ 26% Case IV Sch. D (Section 747E(1)(a) TCA 1997).
gaintaxablehighrate	Numeric, optional	N	Gain taxable @ 28% Case IV Sch. D (Section 747E(1)(a) TCA 1997).
name	Alpha, optional	N	Name of Offshore Fund.
address1	Alpha, optional		Address - Line 1 of Offshore Fund.
address2	Alpha, optional	N	Address - Line 2 of Offshore Fund.
address3	Alpha, optional	N	Address - Line 3 of Offshore Fund.
datematerialinterestwasacquired	Date, optional	N	Date Material Interest was acquired.
amountinvested	Numeric, optional	N	Amount of capital invested in acquiring the material interest.
intermediaryname	Alpha, optional	N	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha, optional	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha, optional	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha, optional	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.

2.8.1 OtherOffshoreProduct

This element is **optional**, with a maximum occurrence of 10. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Other Offshore Product.
address1	Alpha	N	Address - Line 1 of Other Offshore Product.
address2	Alpha	N	Address - Line 2 of Other Offshore Product.
address3	Alpha	N	Address - Line 3 of Other Offshore Product.

Name	Type	Required (Y/N)	Description / Validation
Datematerialinterestwasacquired	Date	N	Date material interest was acquired.
amountofpaymentmade	Numeric	N	Amount of payment made in acquiring the material interest.
intermediaryname	Alpha	N	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.

2.9 ExemptIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
profitfromwoodlands	Numeric	N	Net Profit or gains from Woodlands.
lossfromwoodlands	Numeric	N	Loss from Woodlands.
distributionsfromwoodlands	Numeric	N	Distributions out of exempt profit or gains from Woodlands.
otherexemptincome	Numeric	N	Other Exempt Income.

2.10 CapitalGains

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicateddisposalsbetweenconnectedpersonsquotedshares	true or false	N	Indicator of disposals between connected persons quoted shares/securities.
aggregateconsiderationquotedshares	Numeric	N	Aggregate consideration of quoted shares/securities.
indicateddisposalsbetweenconnectedpersonsunquotedshares	true or false	N	Indicator of disposals between connected persons unquoted shares/securities.
aggregateconsiderationunquotedshares	Numeric	N	Aggregate consideration of unquoted shares/securities.
numberofdisposalsagrilandandbuildings	Numeric	N	Number of disposals of Agricultural land and buildings.
indicateddisposalsbetweenconnectedpersonsagrilandandbuildings	true or false	N	Indicator of disposals between connected persons agricultural land and buildings.
aggregateareainhectaresagrilandandbuildings	Numeric	N	Aggregate area in hectares of agricultural land and buildings.
aggregateconsiderationagrilandandbuildings	Numeric	N	Aggregate consideration of agricultural land and buildings.
numberofdisposalscommercialpremises	Numeric	N	Number of disposals of commercial premises.

Name	Type	Required (Y/N)	Description / Validation
indicatedisposalsbetweenconnectedpersonscommercialpremises	true or false	N	Indicator of disposals between connected persons commercial premises.
aggregateconsiderationcommercialpremises	Numeric	N	Aggregate consideration of commercial premises.
numberofdisposalsresidentialpremises	Numeric	N	Number of disposals of residential premises.
indicatedisposalsbetweenconnectedpersonsresidentialpremises	true or false	N	Indicator of disposals between connected persons residential premises.
aggregateconsiderationresidentialpremises	Numeric	N	Aggregate consideration of residential premises.
aggregateconsiderationventfundgain	Numeric	N	Aggregate consideration of Venture Fund Gain (Section 541C(2)(b) TCA 1997).
numberofdisposalsotherassets	Numeric	N	Number of disposals of other assets.
indicatedisposalsbetweenconnectedpersonsotherassets	true or false	N	Indicator of disposals between connected persons other assets.
aggregateconsiderationotherassets	Numeric	N	Aggregate consideration of other assets.
totalconsiderationondisposals	Numeric	N	Total consideration of Disposals.
incidentalcostofdisposals	Numeric	N	Incidental cost(s) of disposal(s).
aggregatenetconsiderationondisposals	Numeric	N	Aggregate net consideration (after incidental costs of disposals).
costofacquisition	Numeric	N	Cost of acquisition (if assets acquired prior to 6/4/1974 or otherwise not at arm's length substitute market value for cost) - indexed as appropriate.
indicateacquisitionnotatarmslength	true or false	N	Indicator of acquisition not at arm's length.
amountofenhancementexpenditureclaimed	Numeric	N	Amount of enhancement expenditure claimed – indexed where appropriate.
amountofchargeablegain	Numeric	N	Amount of Chargeable Gain/s.
previousgainsrolledover	Numeric	N	Previous Gain/s Rolled-over (now chargeable).
netlosses	Numeric	N	Net loss/es in this accounting period.
unusedlossesfrompriorperiod	Numeric	N	Unused loss/es from prior accounting period(s).
netchargeablegain	Numeric	N	Net Chargeable Gain
netchargeablegainsection540A	Numeric	N	Amount at 'Net Chargeable Gain' referred to a disposal of emissions allowances under Section 540A TCA 1997
unusedlossesforcarryforward	Numeric	N	Unused losses for carry forward to future accounting periods.
netchargeablegainat25	Numeric	N	Net Chargeable Gain @ 25% (amount of the gain and not the amount of the tax payable)
netchargeablegainatlow	Numeric	N	Amount of Net Chargeable Gain at 30% (Enter the amount of the gain and not the amount of the tax payable
netchargeablegainat40	Numeric	N	Net Chargeable Gain @ 40% (amount of the gain and not the amount of tax payable).
netchargeablegainventure	Numeric	N	Net Chargeable in respect of Venture fund Capital (amount of the gain and not the amount of the tax payable

2.11 ChargeableAssets

This element consists of the following attribute:

Name	Type	Required (Y/N)	Description / Validation
considerationshares	Numeric	N	Shares (quoted & unquoted) Consideration.
numberofacquisitionsresidentialpremises	Numeric	N	Number of acquisitions of Residential Premises.
considerationresidentialpremises	Numeric	N	Residential Premises Consideration.
numberofacquisitionscommercialpremises	Numeric	N	Number of Acquisitions of Commercial Premises.
considerationcommercialpremises	Numeric	N	Commercial Premises Consideration.
numberofacquisitionsagriland	Numeric	N	Number of Acquisitions of Agricultural Land.
considerationagriland	Numeric	N	Agricultural Land Consideration.
numberofacquisitionsdevelopmentland	Numeric	N	Number of Acquisitions of Development Land.
considerationdevelopmentland	Numeric	N	Development Land Consideration.
numberofacquisitionsbusinessassets	Numeric	N	Number of Acquisitions of Business Assets.
considerationbusinessassets	Numeric	N	Business Assets Consideration.
numberofacquisitionsantiques	Numeric	N	Number of Acquisitions of Antiques/Works of Art.
considerationantiques	Numeric	N	Antiques/Works of Art Consideration.
numberofacquisitionsother	Numeric	N	Number of Acquisitions of Other.
considerationother	Numeric	N	Other Consideration.

2.12 Deductions

The Deductions element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
managementexpenses	Numeric	N	Management Expenses.
groupreliefmanagementexpenses	Numeric	N	Group Relief - Management Expenses.
reliefundersection247	Numeric	N	Relief under Sec.247
detailsofotherdeductions	Alpha	N	Details of Other Deductions.
amountofotherdeductions	Numeric	N	Amount of Other Deductions.
doubletaxationrelief	Numeric	N	Double Taxation Relief.
reliefclaimedstatecompanies	Numeric	N	Amount of relief claimed by certain companies incorporated in the State on or after 14 October 2008 (Sec. 486C TCA 1997)
detailsofotherreliefs	Alpha	N	Details of Other Reliefs.
amountofotherreliefs	Numeric	N	Amount of Other Reliefs.
tradinglosses	Numeric	N	Trading Losses.
tradinglossesexcesscapital	Numeric	N	Trading Losses Excess Capital Allowances.
tradinglossescarriedback	Numeric	N	Trading Losses Carried Back.
tradingcharges	Numeric	N	Trading Charges.
tradinggrouprelief	Numeric	N	Trading Group Relief.

Name	Type	Required (Y/N)	Description / Validation
profserviceswithholdingtaxonfees	Numeric	N	Gross Professional Services Withholding Tax on Fees included in Trading Results Panel (include any amount already refunded as part of an interim refund claim).
otherincometax	Numeric	N	Other Income Tax borne on income received.
indicateincludestaxborneonexemptprofits	true or false	N	Indicator if it includes tax borne on exempt profits.

2.13 ResearchAndDevelopmentCredit

The ResearchAndDevelopmentCredit element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
researchanddcreditclaimedunder766	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997.
researchanddcreditclaimedunder766referredplantmachinery	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997 that refers to expenditure on plant and machinery
researchanddcreditsurrenderedunder766	Numeric	N	Amount of credit included at (a) above that has been surrendered in accordance with Sec.766(2A).
researchanddcreditclaimedunusedunder766	Numeric	N	Amount of unused Research & Development Credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period.
unusedcreditcarriedforward766	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) TCA 1997
unusedcreditcarriedforward766iii	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) TCA 1997
constructioncreditclaimedunder766	Numeric	N	Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period.
constructioncreditclaimedunusedunder766	Numeric	N	Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period.
unusedcreditcarriedforward766a	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997
unusedcreditcarriedforward766aiii	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997
researchanddgroupreliefclaimedunder766	Numeric	N	Amount of Research and Group Relief claimed under Section 766A TCA 1997 (excess credit claimed).
researchanddgroupreliefsurrenderedunder766	Numeric	N	Amount of Research and Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered).
totalcreditclaimed	Numeric	N	Research and Development credit - Total Credit Claimed = (researchanddcreditclaimedunder766 plus researchanddcreditclaimedunusedunder766 plus constructioncreditclaimedunder766 plus constructioncreditclaimedunusedunder766 plus researchanddgroupreliefclaimedunder766 less researchanddgroupreliefsurrenderedunder766
amountrepayablesection766	Numeric	N	Amount repayable under Section 766(4B)(b)(i) TCA 1997
amountrepayablesection766a	Numeric	N	Amount repayable under Section 766A(4B)(b)(i) TCA 1997
amountclaimedsection766	Numeric	N	Amount of claim under Sec. 766(4B)(b)(ii)(II) TCA 1997

Name	Type	Required (Y/N)	Description / Validation
amountclaimedsection766a	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(ii)(II) TCA 1997
amountclaimedsection766iii	Numeric	N	Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997
amountclaimedsection766aiii	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997
subcontractedexpenditure	Numeric	N	Research & Development expenditure on sub-contracted expenditure to universities and companies (Section 766 TCA 1997)
subcontractedexpenditureotherperson	boolean	N	Mandatory if amount in subcontractedexpenditure > 0
baseyearexpenditure	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997)
baseyearexpenditurereferredplantmachinery	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997) that refers to expenditure on plant & machinery.
allowanceclaimedcapexp	Numeric	N	Allowance claimed for capital expenditure on scientific research (Sec. 765 TCA 1997)
unusedcreditcarriedforward766biii	Numeric	N	Amount of unused credit carried forward under Sec. 766(4C)
unusedcreditcarriedforward766biiippsnumber	String	N	Mandatory if amount entered in unusedcreditcarriedforward766biii > 0. Must be valid irish tax number
unusedcreditcarriedforward766biiippsnumber2	String	N	Optional second tax reference field. Must be valid irish tax number
unusedcreditcarriedforward766biiippsnumber3	String	N	Optional third tax reference field. Must be valid irish tax number
unusedcreditcarriedforward766a3a	Numeric	N	Amount of unused credit carried forward under Sec. 766A(3A)
unusedcreditcarriedforward766a3aindicator	String (boolean)	N	Please tick the box to confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3a). Mandatory if amount in unusedcreditcarriedforward766a3a > 0

ResearchAndDevelopmentCredit contains the following sub-element: EmployeeDetails

2.13.1 EmployeeDetails

This sub-element is **optional** and can occur up to 50 times. It consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
researchanddcreditsurrenderedunder766emp	Numeric	N	The amount surrendered under Sec 766. (2A)
employeeppsn	Alpha	N	The ppsn of the employee

2.14 CapitalGainsDevelopmentLand

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicatedisposalsbetwee	true or false	N	Indicator of disposals between connected persons

Name	Type	Required (Y/N)	Description / Validation
nconnectedpersonsdev quotedshares			development land quoted shares/securities.
aggregateconsiderationd evquotedshares	Numeric	N	Aggregate Consideration of development land quoted shares/securities.
indicatedisposalsbetwee nconnectedpersonsdevu nquotedshares	true or false	N	Indicator of disposals between connected persons development land unquoted shares/securities.
aggregateconsiderationd evunquotedshares	Numeric	N	Aggregate Consideration Development Land Unquoted Shares/securities.
numberofdisposalsdevla nd	Numeric	N	Number of disposals of development Land/Buildings.
indicatedisposalsbetwee nconnectedpersonsdevla nd	true or false	N	Indicator of disposals between connected persons development land/buildings.
aggregateareadevland	Numeric	N	Aggregate Area of development land.
aggregateconsiderationd evland	Numeric	N	Aggregate consideration of development land/buildings.
numberofdisposalsdevco mmercialpremises	Numeric	N	Number of disposals of development land commercial premises.
indicatedisposalsbetwee nconnectedpersonsdev commercialpremises	true or false	N	Indicator of disposals between connected persons development land commercial premises.
aggregateconsiderationd evcommercialpremises	Numeric	N	Aggregate consideration of development land commercial premises.
numberofdisposalsdevre sidentialpremises	Numeric	N	Number of disposals of development land residential premises.
indicatedisposalsbetwee nconnectedpersonsdevre sidentialpremises	true or false	N	Indicator of disposals between connected persons of development land residential premises.
aggregateconsiderationd evresidentialpremises	Numeric	N	Aggregate consideration of development land residential premises.
numberofdisposalsdevot herassets	Numeric	N	Number of disposals of development other assets.
Indicatedisposalsbetwee nconnectedpersonsdevot herassets	true or false	N	Indicator of disposals between connected person development land other assets.
aggregateconsiderationd evotherassets	Numeric	N	Aggregate consideration of development land other assets.
totalconsiderationondisp osalsdev	Numeric	N	Total consideration on development land disposals.
incidentalcostofdisposals dev	Numeric	N	Incidental cost(s) of development land disposal(s).
aggregatenetconsideratio nondisposalsdev	Numeric	N	Aggregate net consideration (after incidental costs of disposals) on development land disposals.
costofacquisitiondev	Numeric	N	Cost of development acquisition. (if assets acquired prior to 6/4/1974 or otherwise not at arm's length, substitute market value for costs) – indexed as appropriate.
indicateacquisitionnotata rmslengthdev	true or false	N	Indicate development land acquisition not at arms length.
currentusevaluedev	Numeric	N	Current use development land value – Indexed where appropriate.
costlesscurrentusedev	Numeric	N	Cost less current development land use value (no indexation)
amountofenhancementex penditureclaimeddev	Numeric	N	Amount of enhancement expenditure claimed for development land (no indexation)

Name	Type	Required (Y/N)	Description / Validation
chargeablegainsdev	Numeric	N	Development land Chargeable Gain/s.
netlossesdev	Numeric	N	Development land Net Losses in this accounting period.
unusedlossesprioryeardev	Numeric	N	Unused loss/es from prior accounting period(s) (loss on sale of development land only).
netchargeablegaindev	Numeric	N	Net Development Land Chargeable Gain.
unusedlossescarriedforwarddev	Numeric	N	Unused losses for carry forward to future accounting periods (loss on sale of development land only).
netchargeablegaininitialprevperiod1dev	Numeric	N	Net chargeable gain in 1st initial previous period of development land.
netchargeablegaininterimprevperioddev	Numeric	N	Net chargeable gain in interim previous period of development land.
netchargeablegainlateprevperioddev	Numeric	N	Net chargeable gain in latter previous period of development land.
netchargeablegaininitialthisperioddev	Numeric	N	Net chargeable gain initial for this period in development land
netchargeablegainlatethisperioddev	Numeric	N	Net chargeable gain in latter for this period in development land.
cponetchargeablegain	Numeric	N	Net Chargeable Gain in respect of a disposal under CPO (Compulsory Purchase Order)
cpodatedisposal	Date	N	Date of disposal (CPO)
cpodatepaymentreceived	Date	N	Date payment received if different to date of disposal (CPO)
totalcapitalgainstaxdue	Numeric	N	Total capital gains tax due for this accounting period.

2.15 ProfitsGainsRezonedLand

This element consists of the following attribute:

Name	Type	Required (Y/N)	Description / Validation
netchargeablegaininitialprevperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in initial previous period.
netchargeablegainlateprevperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in latter previous period.
netchargeablegaininitialthisperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in initial for this period.
netchargeablegainlatethisperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in latter for this period.
capitallossesrezoneddecisions	Numeric	N	Capital losses attributable to rezoned decisions/relevant planning decisions carried forward from earlier accounting period.
gainsrezonedprevperiodincometax	Numeric	N	Gains attributable to rezoned decisions liable to Income Tax in the period from start of accounting period to 31/12/2012.
gainsrezonedthisperiodincometax	Numeric	N	Gains attributable to rezoned decisions liable to Income Tax in the period from 01/01/2012 to end of accounting period.
incometaxlossesrezoneddecisions	Numeric	N	Income tax losses attributable to rezoned decisions/relevant planning decisions carried forward from earlier accounting period.

2.16 CloseCompanySurcharge

This element consists of the following attributes::

Name	Type	Required (Y/N)	Description / Validation
indicateelectundersection 440441	true or false	N	Indicator of whether company is making an election under Section 434(3A)(a) TCA 1997 for Surcharges (Section 440 and Section 441 TCA 1997).
section440	Numeric	N	Section 440 TCA 1997.
section441	Numeric	N	Section 441 TCA 1997.

2.17 RecoveryOfIncomeTax

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
totalamountdue	Numeric	N	Total Amount of Tax due on such payments.
amountoftaxreliefatsource	Numeric	N	Amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a perquisite for employees.

2.18 DividendWithholdingTax

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
distributionstallionprofitstotal	Numeric	N	Total value of distributions out of Stallion Profits.
dividendstaxdeductedonstallionprofits	Numeric	N	Dividend Withholding Tax (DWT) deducted on distributions out of Stallion Profits.

DividendWithholdingTax contains the following sub-elements: DistributionDetails, StockArrangement.

2.18.1 DistributionDetails

This element is **optional**, with a maximum occurrence of 40. It contains the following attributes:

Name	Type	Required (Y/N)	Description / Validation
dateofdistribution	Date	N	Date of Distribution.
grossvalue	Numeric	N	Gross Value of Distribution.
valueofdwt	Numeric	N	Value of DWT deducted, if any.

2.18.2 StockArrangement

This element is **optional**, with a maximum occurrence of 10. It contains the following attributes:

Name	Type	Required (Y/N)	Description / Validation
nameofnonrescompany	Alpha	N	Name of non-resident company.
nameandaddressofrecipient	Alpha	N	Name and address of recipient of distribution.
dateofdistribution	Date	N	Date of distribution.
amountofdistribution	Numeric	N	Amount of distribution.

2.19 ShortNotice

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicateshortnoa	true or false	N	Indicator of whether company requested a Short Notice

Name	Type	Required (Y/N)	Description / Validation
			of Assessment

2.20 PropertyBasedIncentives

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
urbanrenewalinvestorlessor	Numeric	N	Urban Renewal (Section S.372AP TCA 1997) Investor – Lessor.
townrenewalinvestorlessor	Numeric	N	Town Renewal (Section S.372AP TCA 1997) Investor - Lessor.
seasideresortinvestorlessor	Numeric	N	Seaside Resort (Section S.372AU TCA 1997) Investor – Lessor.
ruralresortinvestorlessor	Numeric	N	Rural Renewal (Section S.372AP TCA 1997) Investor – Lessor.
livingovershopinvestorlessor	Numeric	N	Living over the Shop (Section S.372AP TCA 1997) Investor – Lessor.
parkandrideinvestorlessor	Numeric	N	Park and Ride (Section S.372AP TCA 1997) Investor – Lessor.
studentaccominvestorlessor	Numeric	N	Student Accommodation (Section S.372AP TCA 1997) Investor – Lessor.
ibaurbanrenewalowneroccupier	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Owner – Occupier.
ibaurbanrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Investor – Lessor.
ibatownrenewalowneroccupier	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC &AD TCA 1997) Owner Occupier.
ibatownrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC &AD TCA 1997) Investor – Lessor.
ibaseasideresortowneroccupier	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Owner Occupier.
ibaseasideresortinvestorlessor	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Investor – Lessor.
ibaruralrenewalowneroccupier	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Owner Occupier.
ibaruralrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Investor – Lessor.
ibacarparkowneroccupier	Numeric	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Owner Occupier.
ibacarparkinvestorlessor	Numeric, Optional	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Investor – Lessor.
ibalivingovertheshopowneroccupier	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Owner Occupier.
ibalivingovertheshopinvestorlessor	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Investor Lessor.
ibaenterpriseareasowneroccupier	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Owner Occupier.
ibaenterpriseareasinvestorlessor	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Investor Lessor.
ibaparkandrideowneroccupier	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Owner Occupier.
ibaparkandrideinvestorlessor	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997 Investor- Lessor.

Name	Type	Required (Y/N)	Description / Validation
ibahotelsowneroccupier	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Owner Occupier.
ibahotelsinvestorlessor	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Investor – Lessor.
ibaholidaycottagesowneroccupier	Numeric	N	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Owner Occupier.
ibaholidaycottagesinvestorlessor	Numeric	N	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Investor- Lessor.
ibaholidayhostelsowneroccupier	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaholidayhostelsinvestorlessor	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibaguesthousesowneroccupier	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaguesthousesinvestorlessor	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibanursinghomesowneroccupier	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Owner Occupier.
ibanursinghomesinvestorlessor	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Investor – Lessor.
ibaelderlyhousingowneroccupier	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Owner Occupier.
ibaelderlyhousinginvestorlessor	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Investor Lessor.
ibaconvalescenthomesowneroccupier	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Owner Occupier.
ibaconvalescenthomesinvestorlessor	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Investor - Lessor
ibachildcareowneroccupier	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997)
ibachildcareinvestorlessor	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) Investor - Lessor
ibacaravanparkowneroccupier	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Owner Occupier
ibacaravanparkinvestorlessor	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Investor - Lessor
ibashannoncorridorowneroccupier	Numeric	N	Owner Occupier
ibashannoncorridorinvestorlessor	Numeric	N	Investor - Lessor
nameofincentivescheme	Alpha	N	Name of Incentive Scheme and Section in TCA 1997
amountofreliefclaimed	Numeric	N	Amount of Relief Claimed

2.21 Prepopulation

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

Prepopulated

Note:

The Prepopulation element will be present when a new pre-populated FormCT1 return is downloaded.

If the Prepopulation element is present when a FormCT1 is submitted, it will have no effect and will be ignored.

A Pre-populated Form CT1 contains the following value in the "product" attribute: ROS-PREPOP-CT1. This should be overwritten with the software/company name as returns containing this value will not be accepted. This is also included in the Form CT1 element description above.

2.21.1 Prepopulated

The Prepopulated element has no attributes. It consists of one or more of the following sub-elements:

PrepopulatedPanel

Note:

The Prepopulated element will be present when a pre-populated new FormCT1 return is downloaded.

It will contain a PrepopulatedPanel child element for every panel in the FormCT1, where each PrepopulatedPanel element indicates if the associated panel contains pre-populated data from the previous return.

If the Prepopulated element is present when a FormCT1 is being submitted, it will have no effect and will be ignored.

2.21.1.1 *PrepopulatedPanel*

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
panelname	Alpha	Y	The name of the panel
populated	Alpha	Y	Whether this panel contains prepopulated data from the previous return.

3 VALIDATION

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
FormCT1	FormCT1	FormCT1	FormCT1	FormCT1
currency	Y			E for Euro
formversion	Y			Must be equal to "9" for this version of the file format. Will change with each new edition of the form.
language	Y			"E "or "G", required. E for English, G for Irish.
product	N		20 chars	Up to 20 characters
indicaterestrictionaccepted	N			true or false, default is false
CompanyDetails element	CompanyDetails element	CompanyDetails element	CompanyDetails element	CompanyDetails element
indicateexpressionofdoubt	N			true or false If true, value must be entered in expressionofdoubtdetails
expressionofdoubtdetails	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateexpressionofdoubt must be true
amendprioracperiodenddate	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed Required if value entered in amountofloanrepaid or amountofrefunddue
amountofloanrepaid	N	0	999,999,999,999	Must contain a whole number Required if value entered in amendprioracperiodenddate
amountofrefunddue	N	0	999,999,999,999	Must contain a whole number Required if value entered in amendprioracperiodenddate
amountofloss	N	0	999,999,999,999	Must contain a whole number
excesscreditsection766	N	0	999,999,999,999	Must contain a whole number
excesscreditsection766a	N	0	999,999,999,999	Must contain a whole number
taxreferenceno	Y		9 chars	Must be a valid tax reference number.
nameofcompany	Y	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
indicatetradingthroughbranchoragency	N			true or false, default is false
dateofcessationoftrade	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
accountperiodstartdate	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 02/01/2008 Cannot be later than 30/12/2012 Cannot be a date after the date on which the return is being filed

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				Cannot be after or equal to accountperiodenddate
accountperiodenddate	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2012 Cannot be later than 31/12/2012 Cannot be more than 12 months after accountperiodstartdate Cannot be a date after the date on which the return is being filed Cannot be before accountperiodstartdate
detailsofchange	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
agenttain	N		6 Chars	Must be a valid TAIN reference number.
clientrefno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
contactname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
contacttelno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
numberofassociatedcompanies	N	0	50	Must contain a whole number
purchaseofownshares	N	0	999,999,999,999	Must contain a number
purchaseofownsharesnotdistributed	N	0	999,999,999,999	Must contain a number
purchaseofownsharesunquoted	N	0	999,999,999,999	Must contain a number
purchaseofownsharesnotdistributedunquoted	N	0	999,999,999,999	Must contain a number
nameofparentcompany	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
irishtaxreferencenumberofparent	N		9 Chars	Must be a valid tax reference number.
countryofresidenceofparent	N	0 Chars	25 Chars	Cannot contain an invalid character Cannot contain all spaces
indicateadditionalcomments	N			true or false If true, value must be entered in additionalcommentsdetails

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
additionalcommentsdetails	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateadditionalcomments must be true
BeneficialOwner element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	Must contain a number
percentageloanstock	N	0	100.00	Must contain a number
Participator Element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number.
ForeignCompany Element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number. Either one of the taxreferenceno or the foreigntaxreferenceno must be populated.
foreigntaxreferenceno	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if foreigntaxreferenceno is populated.
percentageshare	N	0	100.00	
percentageloanstock	N	0	100.00	
namebenefown	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenobenefown	N		10 Chars	Must be a valid PPSN Number. Either one of the taxreferenceno or the foreigntaxreferenceno must be populated.
foreigntaxreferencenobenefown	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
addressbenefown	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if foreigntaxreferenceno is populated.
percentagesharebenefown	N	0	100.00	
percentageloanstockbenefown	N	0	100.00	
Subsidiary Element				
taxreferenceno	N		9 Chars	Must be a valid tax reference number.
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
countryofresidence	N	0 Chats	25 Chars	Cannot contain an invalid character Cannot contain all spaces
SurrenderOfLosses element				

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		9 Chars	Must be a valid tax reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountsurrendered	N	0	999,999,999,999	Must contain a number
AssociatedCompany element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		9 Chars	Must be a valid tax reference number
Shareholder element				
nameofshareholder	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
shareholdertaxreferenceno	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	
ClaimToLosses element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces. This four fields from the ClaimToLosses element and CompanyDetails/nameofparentcompany, CompanyDetails/irishtaxreferencenumberofparent and CompanyDetails/countryofresidenceofparent must be populated if any of the next fields are populated: grouprelief, amountgroupreliefrespectexcesscapallow, amountgroupreliefrespecttradecharges, groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping, amountgroupreliefrespecttradechargesshipping
taxreferenceno	N		9 Chars	Must be a valid Tax Reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountclaimed	N	0	999,999,999,999	Must contain a number
DirectorEmolument element				
employernumber	N		9 Chars	Must be a valid tax reference number
companyname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
acperiodstartdate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be a date after the date on which the return is being filed
acperiodenddate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be more than 12 months after acperiodstartdate Cannot be a date after the date on which the return is being filed
name	N	0 Chars	40 Chars	Cannot contain an invalid character

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number.
salary	N	0	999,999,999,999	
expenses	N	0	999,999,999,999	
amountspaid	N	0	999,999,999,999	
valueofassetstransferredtodirector	N	0	999,999,999,999	
valueofassetsprovidedfordirector	N	0	999,999,999,999	
valueofotherbenefits	N	0	999,999,999,999	
DirectorAccountElement				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number
openingbalancedr	N	0	999,999,999,999	
openingbalancecr	N	0	999,999,999,999	
debits	N	0	999,999,999,999	
credits	N	0	999,999,999,999	
closingbalancedr	N	0	999,999,999,999	
closingbalancecr	N	0	999,999,999,999	
TradingResults element	TradingResults element	TradingResults element	TradingResults element	TradingResults element
profitsbeforecapitalallowances	N	0	999,999,999,999	Cannot be less than the sum of stallionprofitsbeforecapitalallowances and greyhoundstudprofitsbeforecapitalallowances
stallionprofitsbeforecapitalallowances	N	0	999,999,999,999	
greyhoundstudprofitsbeforecapitalallowances	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
indicatecapitalallowancesincludepropincentives	N			true or false, default is false If true, value must be entered in property based incentives element
machineryandplant	N	0	999,999,999,999	Cannot have a value if both profitsbeforecapitalallowances and balancingcharges are empty If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
energyefficient	N	0	999,999,999,999	Must contain a number If value entered here, value cannot be greater than the value at machineryandplant (where a loss occurs

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				show 0.00)
computersoftware	N	0	999,999,999,999	Must contain a number
companyelection	N			true or false, default is false
intangasselec	N			true or false, default is false
intangassclaimedaccounts	N	0	999,999,999,999	Must contain a number
intangassclaimedfixed	N	0	999,999,999,999	Must contain a number
intangassinterestded	N	0	999,999,999,999	Must contain a number
intangassinterestcharge	N	0	999,999,999,999	Must contain a number
intangassjnt615electrans	N			true or false, default is false
intangassjnt615elecacq	N			true or false, default is false
intangassjnt615name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt615taxref	N		9 chars	Must be a valid tax reference number.
intangassjnt617electrans	N			true or false, default is false
intangassjnt617elecacq	N			true or false, default is false
intangassjnt617name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt617taxref	N		9 chars	Must be a valid tax reference number.
industrialbuildings	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
other	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
expenpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
capallowpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
expenknowhow	N	0	999,999,999,999	Must contain a number
allowexpenknowhow	N	0	999,999,999,999	Must contain a number
tradinglossesbroughtforward	N	0	999,999,999,999	Must contain a number. If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges
balancetradinglossesavailablecarryforward	N	0	999,999,999,999	Must contain a number. If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If there is a value at tradinglossesbroughtforward then there must be a value at balancetradinglossesavailablecarryforward and this value must be less than or equal to tradinglossesbroughtforward
lossesoffsetagainsttradingincome	N	0	999,999,999,999	Must contain a number
charges	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
grouprelief	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element.
amountgroupreliefrespectexcesscapallow	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at grouprelief then there must be a value at amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges and the sum of amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges must be less than or equal to the value at grouprelief. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element.
amountgroupreliefrespecttradecharges	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at grouprelief then there must be a value at amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges and the sum of amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges must be less than or equal to the value at grouprelief. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element.
profitsexceptedtrade	N	0	999,999,999,999	Must contain a number
tradinglossesfwdexceptedtrade	N	0	999,999,999,999	Must contain a number
balancetradinglossesavailablecarryfwdexceptedtrade	N	0	999,999,999,999	If there is a value at tradinglossesfwdexceptedtrade then there must be a value at balancetradinglossesavailablecarryfwdexceptedtrade and this value must be less than or equal to tradinglossesfwdexceptedtrade.
lossesappropriateexceptedtrade	N	0	999,999,999,999	Must contain a number

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
profitsshipping	N	0	999,999,999,999	Must contain a number
balancingchargesshipping	N	0	999,999,999,999	Must contain a number
capitalallowancesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
machineryandplantshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
energyefficientshipping	N	0	999,999,999,999	If value entered here it cannot be greater than the value at machineryandplantshipping
industrialbuildingsshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
othershipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
lossesbroughtforwardshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
balancetradinglossesavailablecarryfwdshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping. If there is a value at lossesbroughtforwardshipping then there must be a value at balancetradinglossesavailablecarryfwdshipping and this value must be less than or equal to lossesbroughtforwardshipping
chargesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping.
groupreliefshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping. If a value is entered at one of the groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping or amountgroupreliefrespecttradechargesshipping fields the user may fill in the group member details and ClaimToLosses element.
amountgroupreliefrespectexcesscapallowshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping. If a value is entered at groupreliefshipping then there must be a value at amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping and the sum of amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping must be less than or equal to the value at groupreliefshipping. If a value is entered at one of the groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping or amountgroupreliefrespecttradechargesshi

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				pping fields the user may fill in the group member details and ClaimToLosses element.
amountgroupreliefrespecttradechargesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping. If a value is entered at groupreliefshipping then there must be a value at amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping and the sum of amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping must be less than or equal to the value at groupreliefshipping. If a value is entered at one of the groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping or amountgroupreliefrespecttradechargesshipping fields the user may fill in the group member details and ClaimToLosses element.
indicatepartytotonnagetaxelection	N			true or false, default is false
nametonnagetax	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenotonnagetax	N		9 Chars	Must be a valid tax reference number
datefromtonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetotonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
indicatemetlimitontonnagetax	N			true or false, default is false
indicatemetlimitontonnagetaxgroup	N			true or false, default is false
nametonnagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
nameofrepresentativetonnagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenumbertonnagetaxgroup	N		9 Chars	Must be a valid tax reference number
datefromtonnagetaxgroup	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetotonnagetaxgroup	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
grouparrangementtonnagetaxgroup	N			Can only contain one of the following values: "e", "y", "n", or "na" (Empty, Yes, No, Not Applicable)
profitstonnagetax	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must equal sum of all tonnagetaxprofits in Ship elements.

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
indicateelectundersection 80a	N			true or false, default is false
confirmdeductionhasbeenmadesports	N	0	999,999,999,999	
confirmdeductionhasbeenmadecharities	N	0	999,999,999,999	
confirmdeductionhasbeenmadeotherbodies	N	0	999,999,999,999	Must contain a number.
extractsfromaccountsfrom	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsto	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsendingdate	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
indicatesubmitviaixbrl	N			true or false, default is false Entry here means you can have an entry in: • Trading Income • Trading Balancing Charge • Excepted Trade • Shipping Income • Shipping Balancing Charge • Total Tonnage Tax Profits Without entries in "Return for AP ended" Field, "iXBRL" Field or a completed "Extract of Accounts" panel.
extractsfromaccountssales	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsreceipts	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsotherincome	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountspurchases	N	0	999,999,999,999	
extractsfromaccountsgrosstradingprofit	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountssalaries	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsdirectorsremuneration	N	0	999,999,999,999	
extractsfromaccountssubcontractors	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsprofessionalfees	N	0	999,999,999,999	
extractsfromaccountssubsistence	N	0	999,999,999,999	
extractsfromaccountsrepairsrenewals	N	0	999,999,999,999	
extractsfromaccountsinterestpayables	N	0	999,999,999,999	
extractsfromaccountsdepreciation	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
extractsfromaccountsprovforbaddebts	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebtsneg is populated.
extractsfromaccountsprovforbaddebtsneg	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebts is populated.
extractsfromaccountsotherexpenses	N	0	999,999,999,999	
extractsfromaccountsdirectorscurrentac	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentacneg is populated.
extractsfromaccountsdirectorscurrentacneg	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentac is populated.
extractsfromaccountsstockwipfinishedgoods	N	0	999,999,999,999	
extractsfromaccountsdebtors	N	0	999,999,999,999	
extractsfromaccountscashbank	N	0	999,999,999,999	
extractsfromaccountsbankloanod	N	0	999,999,999,999	
extractsfromaccountscreditorsandaccruals	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalance	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalancecr	N	0	999,999,999,999	
extractsfromaccountstaxcreditors	N	0	999,999,999,999	
extractsfromaccountsshareholdersfunds	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsshareholdersfundsneg. Cannot have a value if extractsfromaccountsshareholdersfundsneg is populated.
extractsfromaccountsshareholdersfundsneg	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsshareholdersfunds. Cannot have a value if extractsfromaccountsshareholdersfunds is populated.
extractsfromaccountsordprofitbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordlossbeforetax. Cannot have a value if extractsfromaccountsordlossbeforetax is populated.
extractsfromaccountsordlossbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordprofitbeforetax. Cannot have a value if extractsfromaccountsordprofitbeforetax is populated.

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
extractsfromaccountssubscriptions	N	0	999,999,999,999	
extractsfromaccountsentertainment	N	0	999,999,999,999	
extractsfromaccountsdisallowablelegalexpenses	N	0	999,999,999,999	
extractsfromaccountssection130interest	N	0	999,999,999,999	
extractsfromaccountslightheatphone	N	0	999,999,999,999	
extractsfromaccountsgainonsaleofassets	N	0	999,999,999,999	Cannot have a value if extractsfromaccountslossonsaleofassets is populated
extractsfromaccountslossonsaleofassets	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsgainonsaleofassets is populated
extractsfromaccountsindicateemphasisofmatter	N			true or false, default false
extractsfromaccountsindicateauditqualifiedopinion	N			true or false, default false
extractsfromaccountsindicateauditdisclaimer	N			true or false, default false
extractsfromaccountsindicateadverseopinion	N			true or false, default false
extractsfromaccountsindicatechangeinassets	N			true or false, default false
extractsfromaccountsindicatechangeinstock	N			true or false, default false
extractsfromaccountsindicatechangeindevelopment	N			true or false, default false
extractsfromaccountsindicatechangeinother	N			true or false, default false
extractsfromaccountsindicatepflioryearadjust	N			true or false, default false
extractsfromaccountsindicatechangeinnature	N			true or false, default false
extractsfromaccountsindicateexceptionalitem	N			true or false, default false
extractsfromaccountsadditionalinfo	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces
Ship element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
imonumber	N	0	9,999,999	
typeofinterest	N	0 Chars	1 Char	Valid Values are 'e' 'o' 'c' 'g' ("Empty", "Owned of bareboat chartered in", "Chartered in other than on bareboat terms", "Chartered from another member of the same tonnage tax group")
nettonnage	N	0	999,999,999,999	
daysoperated	N	0	99,999	
tonnageprofits	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
RentalIncome element	RentalIncome element	RentalIncome element	RentalIncome element	RentalIncome element
indicatecompliance	N			true or false, default is false
rentalincomevalue	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
lossescarriedforward	N	0	999,999,999,999	Can only have a value here if there is an income entry *
balanceoflossesavailable carriedforward	N	0	999,999,999,999	
indicateincludespropertyincentives	N			true or false, default is false If true, value must be entered in property based incentives element
capitalallowancesagainst rentalincome	N	0	999,999,999,999	
othercapitalallowances	N	0	999,999,999,999	
totalcapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must be equal to the sum of capitalallowancesagainstrentalincome and othercapitalallowances.
excessrentalcapitalallowances	N	0	999,999,999,999	Cannot have a value greater than zero if there is no entry in the nameofparentcompany attribute of CompanyDetails. Must be equal the Lesser of: (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) - (rentalIncomeValue + balancingCharges – lossesCarriedForward) OR OtherCapitalAllowances (Note: Where the amount at (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) MINUS (rentalIncomeValue + balancingCharges – lossesCarriedForward) is a negative value then the amount should be 0)
groupreliefonexcesscapitalallowances	N	0	999,999,999,999	If a value is entered at this field the user may fill in the group member details and ClaimToLosses element.
totalexcesscapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry * totalExcessCapitalAllowances = excessRentalCapitalAllowances + groupReliefOnExcessCapitalAllowances
IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element
grossinterestreceivedwith tax	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
grossinterestreceivedwithouttax	N	0	999,999,999,999	
patentroyaltyincomereceivedwithtax	N	0	999,999,999,999	
otherincomereceivedwithtax	N	0	999,999,999,999	
otherincomereceivedwithouttax	N	0	999,999,999,999	Cannot be less than the sum of stallionprofits and greyhoundstudfees
stallionprofits	N	0	999,999,999,999	
greyhoundstudfees	N	0	999,999,999,999	
amountofstallionlossesforcarryforward	N	0	999,999,999,999	
amountofgreyhoundlossesforcarryforward	N	0	999,999,999,999	
distributions	N	0	999,999,999,999	
amounttaxablesec766	N	0	999,999,999,999	
amounttaxablesec766a	N	0	999,999,999,999	
InvestmentUndertaking element	InvestmentUndertaking element	InvestmentUndertaking element	InvestmentUndertaking element	InvestmentUndertaking element
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated id any of the following fields are populated: address1, address2, address3 gaintaxablelowrate
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated id any of the following fields are populated: name, address2, address3 gaintaxablelowrate
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
gaintaxablelowrate	N	0	999,999,999,999	Must contain a number Must be populated id any of the following fields are populated: name, address1, address2, address3
gaintaxablehighrate	N	0	999,999,999,999	Must contain a number Must be populated id any of the following fields are populated: name, address1, address2, address3
ForeignIncome element	ForeignIncome element	ForeignIncome element	ForeignIncome element	ForeignIncome element
foreigndividendincomebeforetax	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
otherforeigndividendincomebeforetax	N	0	999,999,999,999	
otherforeignincomebeforetax	N	0	999,999,999,999	
ForeignDepositAccount element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: address1, address2, address3, date, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
date	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. Must be populated if any of the following fields are populated: address1, address2, address3, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
amountdepositedonopening	N	0	999,999,999,999	Must be populated if any of the following fields are populated: address1, address2, address3, date, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
nameintermediary	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address1intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
ForeignLifePolicy element				
paymenttaxable	N	0	999,999,999,999	Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and gaintaxable is empty: name, address1, address2, address3, termsofpolicy, annualpremiumspayable, policyacquirername, policyacquireraddress1,

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				policyacquireraddress2, policyacquireraddress3.
gaintaxable	N	0	999,999,999,999	Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and paymenttaxable is empty: name, address1, address2, address3, termsofpolicy, annualpremiumspayable, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: paymenttaxable, gaintaxable, address1, address2, address3, termsofpolicy, annualpremiumspayable, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
termsofpolicy	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: paymenttaxable, gaintaxable, name, address1, address2, address3, annualpremiumspayable, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
annualpremiumspayable	N	0	999,999,999,999	This field must be populated if any of the following fields are populated: paymenttaxable, gaintaxable, name, address1, address2, address3, termsofpolicy, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
policyacquirername	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
OffshoreFund element				
incometaxable	N	0	999,999,999,999	Either this field or gaintaxable/gaintaxablelowrate/gaintaxablehighrate must be populated if any of the following fields are populated and gaintaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
gaintaxablelowrate	N	0	999,999,999,999	Either this field or incometaxable/gaintaxable/gaintaxablehighrate must be populated if any of the following fields are populated and incometaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3 Can only have a value here if there is an income entry *
gaintaxablehighrate	N	0	999,999,999,999	Either this field or incometaxable/gaintaxable/gaintaxablelowrate must be populated if any of the following fields are populated and incometaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3 Can only have a value here if there is an income entry *
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: incometaxable, gaintaxable, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
datematerialinterestwasacquired	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed This field must be populated if any of the following fields are populated:

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				incometaxable, gaintaxable, name, address1, address2, address3, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
amountinvested	N	0	999,999,999,999	This field must be populated if any of the following fields are populated: incometaxable, gaintaxable, name, address1, address2, address3, datematerialinterestwasacquired, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
intermediaryname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
OtherOffshoreProduct element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: address1, address2, address3, datematerialinterestwasacquired, amountofpaymentmade, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
datematerialinterestwasacquired	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed This field must be populated if any of the following fields are populated: name , address1, address2, address3, amountofpaymentmade, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
amountofpaymentmade	N	0	999,999,999,999	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: name , address1, address2, address3, datematerialinterestwasacquired, intermediaryname, intermediaryaddress1,

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				intermediaryaddress2, intermediaryaddress3
intermediaryname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
ExemptIncome element	ExemptIncome element	ExemptIncome element	ExemptIncome element	ExemptIncome element
profitfromwoodlands	N	0	999,999,999,999	Cannot have a value here if lossfromwoodlands is not empty
lossfromwoodlands	N	0	999,999,999,999	Cannot have a value here if profitfromwoodlands is not empty
distributionsfromwoodlands	N	0	999,999,999,999	
otherexemptincome	N	0	999,999,999,999	
CapitalGains element	CapitalGains element	CapitalGains element	CapitalGains element	CapitalGains element
indicateddisposalsbetweenconnectedpersonsquotedshares	N			true or false, default is false
aggregateconsiderationquotedshares	N	0	999,999,999,999	
indicateddisposalsbetweenconnectedpersons unquotedshares	N			true or false, default is false
aggregateconsiderationunquotedshares	N	0	999,999,999,999	
numberofdisposalsagrilandandbuildings	N	0	999	
indicateddisposalsbetweenconnectedpersonsagrilandandbuildings	N			true or false, default is false
aggregateareainhectaresagrilandandbuildings	N	0	999,999.99	
aggregateconsiderationagrilandandbuildings	N	0	999,999,999,999	
numberofdisposalscommercialpremises	N	0	999	
indicateddisposalsbetweenconnectedpersonscommercialpremises	N			true or false, default is false
aggregateconsiderationcommercialpremises	N	0	999,999,999,999	
numberofdisposalsresidentialpremises	N	0	999	
indicateddisposalsbetweenconnectedpersonsresidentialpremises	N			true or false, default is false

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
aggregateconsiderationresidentialpremises	N	0	999,999,999,999	
aggregateconsiderationventfundgain	N	0	999,999,999,999	
numberofdisposalsotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsotherassets	N			true or false, default is false
aggregateconsiderationotherassets	N	0	999,999,999,999	
totalconsiderationondisposals	N	0	999,999,999,999	Must be equal AggregateConsiderationQuotedShares + AggregateConsiderationUnquotedShares + AggregateConsiderationAgriLandAndBuildings + AggregateConsiderationCommercialPremises + AggregateConsiderationResidentialPremises + AggregateConsiderationOtherAssets
incidentalcostofdisposals	N	0	999,999,999,999	
aggregatenetconsiderationondisposals	N	0	999,999,999,999	Must be equal to totalconsiderationondisposals minus incidentalcostofdisposals
costofacquisition	N	0	999,999,999,999	
indicateacquisitionnotatarmslength	N			true or false, default is false
amountofenhancementexpenditureclaimed	N	0	999,999,999,999	
amountofchargeablegain	N	0	999,999,999,999	Must be equal aggregatenetconsiderationondisposals – (costofacquisition + amountofenhancementexpenditureclaimed)
previousgainsrolledover	N	0	999,999,999,999	
netlosses	N	0	999,999,999,999	Must be equal to (costofacquisition + amountofenhancementexpenditureclaimed) - aggregatenetconsiderationondisposals
unusedlossesfrompriorperiod	N	0	999,999,999,999	
netchargeablegain	N	0	999,999,999,999	Must be equal to netchargeablegainat20 + netchargeablegainatlow + netchargeablegainat40 + netchargeablegainventure
netchargeablegainsection540A	N	0	999,999,999,999	Must contain a number
unusedlossesforcarryforward	N	0	999,999,999,999	
netchargeablegainat22	N	0	999,999,999,9	Must contain a number

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
			99	
netchargeablegainat25	N	0	999,999,999,999	Must contain a number
netchargeablegainatlow	N	0	999,999,999,999	Must contain a number
netchargeablegainat40	N	0	999,999,999,999	Must contain a number
netchargeablegainventure	N	0	999,999,999,999	Must contain a number
Chargeable Assets	Chargeable Assets	Chargeable Assets	Chargeable Assets	Chargeable Assets
considerationshares	N	0	999,999,999,999	
numberofacquisitionsresidentialpremises	N		99,999	Must be populated if a value is entered at considerationresidentialpremises
considerationresidentialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsresidentialpremises
numberofacquisitionscommercialpremises	N	0	99,999	Must be populated if a value is entered at considerationcommercialpremises
considerationcommercialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionscommercialpremises
numberofacquisitionsagriland	N	0	99,999	Must be populated if a value is entered at considerationagriland
considerationagriland			999,999,999,999	Must be populated if a value is entered at numberofacquisitionsagriland
numberofacquisitionsdevelopmentland	N	0	99,999	Must be populated if a value is entered at considerationdevelopmentland
considerationdevelopmentland	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsdevelopmentland
numberofacquisitionsbusinessassets	N	0	99,999	Must be populated if a value is entered at considerationbusinessassets
considerationbusinessassets	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsbusinessassets
numberofacquisitionsantiques	N	0	99,999	Must be populated if a value is entered at considerationantiques
considerationantiques	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsantiques
numberofacquisitionsother	N	0	99,999	Must be populated if a value is entered at considerationother
considerationother	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsother
Deductions element	Deductions element	Deductions element	Deductions element	Deductions element
managementexpenses	N	0	999,999,999,999	
groupreliefmanagementexpenses	N	0	999,999,999,999	
reliefundersection247	N	0	999,999,999,999	
detailsofotherdeductions	N	0 Chars	70 Chars	Required if a value is entered in amountofotherdeductions
amountofotherdeductions	N	0	999,999,999,999	Required if a value is entered in detailsofotherdeductions Can only have a value here if there is an income entry *
doubletaxationrelief	N	0	999,999,999,9	Can only have a value here if there is an

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
			99	income entry *
reliefclaimedstatecompanies	N	0	999,999,999,999	
detailsofotherreliefs	N	0 Chars	70 Chars	Required if a value is entered in amountofotherreliefs
amountofotherreliefs	N	0	999,999,999,999	Required if a value is entered in detailsofotherreliefs
tradinglosses	N	0	999,999,999,999	Can only have a value here if there is an entry at lossesoffsetagainsttradingincome in TradingResults element Can only have a value here if there is an income entry *
tradinglossesexcesscapital	N	0	999,999,999,999	
tradinglossescarriedback	N	0	999,999,999,999	
tradingcharges	N	0	999,999,999,999	Can only have a value here if there is an income entry * If a value has been entered here a value must be entered for charges in Trading Results element.
tradinggrouprelief	N	0	999,999,999,999	If a value has been entered here a value must be entered for grouprelief in Trading Results element. Can only have a value here if there is an income entry *
profserviceswithholdingtaxonfees	N	0	999,999,999,999	Can only have a value here if there is an income entry *
otherincometax	N	0	999,999,999,999	Can only have a value here if there is an income entry *
indicateincludestaxborneonexemptprofits	N			True or false, default is false
ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element
researchanddcreditclaimedunder766	N	0	999,999,999,999	
researchanddcreditclaimedunder766referredplantmachinery	N	0	999,999,999,999	
researchanddcreditsurrenderedunder766	N	0	999,999,999,999	
researchanddcreditclaimedunusedunder766	N	0	999,999,999,999	
unusedcreditcarriedforward766	N	0	999,999,999,999	
unusedcreditcarriedforward766iii	N	0	999,999,999,999	
constructioncreditclaimedunder766	N	0	999,999,999,999	
constructioncreditclaimedunusedunder766	N	0	999,999,999,999	
unusedcreditcarriedforward766a	N	0	999,999,999,999	
unusedcreditcarriedforward766aiii	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
researchanddgroupreliefclaimedunder766	N	0	999,999,999,999	
researchanddgroupreliefsurrenderedunder766	N	0	999,999,999,999	
totalcreditclaimed	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must be equal to the value of researchAndDCreditClaimedUnder766 + researchAndDCreditClaimedUnusedUnder766 + constructionCreditClaimedUnder766 + constructionCreditClaimedUnusedUnder766 + researchAndDGroupReliefClaimedUnder766 - researchAndDGroupReliefSurrenderedUnder766
amountrepayablesection766	N	0	999,999,999,999	Must contain a whole number.
amountrepayablesection766a	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766a	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766iii	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766aiii	N	0	999,999,999,999	Must contain a whole number.
allowanceclaimedcapexp	N	0	999,999,999,999	Must contain a whole number.
subcontractedexpenditure	N	0	999,999,999,999	Must contain a whole number.
subcontractedexpenditureotherperson	N			True or false, default false. Mandatory if amount in subcontractedexpenditure > 0
baseyearexpenditure	N	0	999,999,999,999	
baseyearexpenditurereferredplantmachinery	N	0	999,999,999,999	
unusedcreditcarriedforward766biii	N	0	999,999,999,999	Must contain a whole number. Required if unusedcreditcarriedforward766biiippsnumber is not blank.
unusedcreditcarriedforward766biiippsnumber	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766biiippsnumber2	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766biiippsnumber3	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766a3a	N	0	999,999,999,999	Must contain a whole number.
unusedcreditcarriedforward766a3aindicator	N			True or false, default false. Required if unusedcreditcarriedforward766a3a > 0
EmployeeDetails element				If the researchanddcreditsurrenderedunder766 field is populated at least one of the EmployeeDetails element must be input
researchanddcreditsurre	N	0	999,999,999,9	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
nderedunder766emp			99	
employeeppsn	N		10 Chars	Must be a valid PPSN Number
CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element
indicatedisposalsbetweenconnectedpersonsdevquotedshares	N			True or false, default is false
aggregateconsiderationdevquotedshares	N	0	999,999,999,999	
indicatedisposalsbetweenconnectedpersonsdevunquotedshares	N			True or false, default is false
aggregateconsiderationdevunquotedshares	N	0	999,999,999,999	
numberofdisposalsdevland	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevland	N			True or falsedefault is false
aggregateareadevland	N	0.00	999,999.99	6 Numeric digits and two decimal points
aggregateconsiderationdevland	N	0	999,999,999,999	
numberofdisposalsdevcommercialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevcommercialpremises	N			True or false, default is false
aggregateconsiderationdevcommercialpremises	N	0	999,999,999,999	
numberofdisposalsdevresidentialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevresidentialpremises	N			True or false, default is false
aggregateconsiderationdevresidentialpremises	N	0	999,999,999,999	
numberofdisposalsdevotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevotherassets	N			True or false, default is false
aggregateconsiderationdevotherassets	N	0	999,999,999,999	
totalconsiderationondisposalsdev	N	0	999,999,999,999	Must be equal to value of aggregateConsiderationDevQuotedShares + aggregateConsiderationDevUnquotedShares + aggregateConsiderationDevLand + aggregateConsiderationDevCommercialPremises + aggregateConsiderationDevResidentialPremises + aggregateConsiderationDevOtherAssets
incidentalcostofdisposalsdev	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
aggregatenetconsideratio nondisposalsdev	N	0	999,999,999,9 99	The value that has been entered in this field must be equal to the totalconsiderationondisposalsdev - incidentalcostofdisposalsdev.
costofacquisitiondev	N	0	999,999,999,9 99	
indicateacquisitionnotatata rmslengthdev	N	0	999,999,999,9 99	True or false, default is false
currentusevaluedev	N	0	999,999,999,9 99	
costlesscurrentusedev	N	0	999,999,999,9 99	
amountofenhancementex penditureclaimeddev	N	0	999,999,999,9 99	
chargeablegainsdev	N	0	999,999,999,9 99	Must be equal to aggregateNetConsiderationOnDisposalsD ev – currentUseValueDev – costLessCurrentUseDev – amountOfEnhancementExpenditureClaim edDev
netlossesdev	N	0	999,999,999,9 99	Must be equal to (costOfAcquisitionDev + costLessCurrentUseDev + amountOfEnhancementExpenditureClaim edDev) - aggregateNetConsiderationOnDisposalsD ev
unusedlossesprioryearde v	N	0	999,999,999,9 99	
netchargeablegaindev	N	0	999,999,999,9 99	Must be equal to Netchargeablegaininitialprevperiod1dev + Netchargeablegainlateprevperiod2dev + Netchargeablegainlateprevperioddev + netchargeablegaininitialthisperioddev + netchargeablegainlatethisperioddev +cponetchargeablegain The value that has been entered in this field must be equal to chargeablegainsdev less unusedlossesprioryeardev
unusedlossescarriedforw arddev	N	0	999,999,999,9 99	
netchargeablegaininitialp revperiod1dev	N	0	999,999,999,9 99	
netchargeablegaininterim prevperioddev	N	0	999,999,999,9 99	Must contain a whole number
netchargeablegainlatepre vperioddev	N	0	999,999,999,9 99	
netchargeablegaininitialt hisperioddev	N	0	999,999,999,9 99	
netchargeablegainlatethi speriooddev	N	0	999,999,999,9 99	
cponetchargeablegain	N	0	999,999,999,9 99	
cpodatedisposal	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY".

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				Cannot be todays date
cpodatepaymentreceived	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date
totalcapitalgainstaxdue	N	0	999,999,999,999	
ProfitsGainsRezonedLand	ProfitsGainsRezonedLand	ProfitsGainsRezonedLand	ProfitsGainsRezonedLand	ProfitsGainsRezonedLand
netchargeablegaininitialprevperiodcgt	N	0	999,999,999,999	
netchargeablegainlateprevperiodcgt	N	0	999,999,999,999	
netchargeablegaininitialthisperiodcgt	N	0	999,999,999,999	
netchargeablegainlatethisperiodcgt	N	0	999,999,999,999	
capitallossesrezoneddecisions	N	0	999,999,999,999	
gainsrezonedprevperiodincometax	N	0	999,999,999,999	
gainsrezonedthisperiodincometax	N	0	999,999,999,999	
incometaxlossesrezoneddecisions	N	0	999,999,999,999	
CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element
indicateelectundersection440441	N			True or false, default is false.
section440	N	0	999,999,999,999	
section441	N	0	999,999,999,999	
RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element
totalamountdue	N	0	999,999,999,999	
amountoftaxreliefatsource	N	0	999,999,999,999	
DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element
distributionstallionprofitstotal	N	0	999,999,999,999	
dividendstaxdeductedonstallionprofits	N	0	999,999,999,999	
Distribution Details				
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
grossvalue	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
valueofdwt	N	0	999,999,999,999	
StockArrangment				
nameofnonrescompany	N	0 chars	170 chars	Cannot contain an invalid character Cannot contain all spaces
nameandaddressofrecipient	N	0 chars	40 chars	It cannot contain white spaces only.
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
amountofdistribution	N	0	999,999,999,999	
ShortNotice element	ShortNotice element	ShortNotice element	ShortNotice element	ShortNotice element
indicateshortnoa	N			True or false, default is false.
PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element
urbanrenewalinvestorlessor	N	0	999,999,999,999	
townrenewalinvestorlessor	N	0	999,999,999,999	
seasideresortinvestorlessor	N	0	999,999,999,999	
ruralresortinvestorlessor	N	0	999,999,999,999	
livingovershopinvestorlessor	N	0	999,999,999,999	
parkandrideinvestorlessor	N	0	999,999,999,999	
studentaccominvestorlessor	N	0	999,999,999,999	
ibaurbanrenewalowneroccupier	N	0	999,999,999,999	
ibaurbanrenewalinvestorlessor	N	0	999,999,999,999	
ibatownrenewalowneroccupier	N	0	999,999,999,999	
ibatownrenewalinvestorlessor	N	0	999,999,999,999	
ibaseasideresortowneroccupier	N	0	999,999,999,999	
ibaseasideresortinvestorlessor	N	0	999,999,999,999	
ibaruralrenewalowneroccupier	N	0	999,999,999,999	
ibaruralrenewalinvestorlessor	N	0	999,999,999,999	
ibacarparkowneroccupier	N	0	999,999,999,999	
ibacarparkinvestorlessor	N	0	999,999,999,999	
ibalivingovertheshopowneroccupier	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
ibalivingovertheshopinvestorlessor	N	0	999,999,999,999	
ibaenterpriseareasowneroccupier	N	0	999,999,999,999	
ibaenterpriseareasinvestorlessor	N	0	999,999,999,999	
ibaparkandrideowneroccupier	N	0	999,999,999,999	
ibaparkandrideinvestorlessor	N	0	999,999,999,999	
ibahotelsowneroccupier	N	0	999,999,999,999	
ibahotelsinvestorlessor	N	0	999,999,999,999	
ibaholidaycottagesowneroccupier	N	0	999,999,999,999	
ibaholidaycottagesinvestorlessor	N	0	999,999,999,999	
ibaholidayhostelsowneroccupier	N	0	999,999,999,999	
ibaholidayhostelsinvestorlessor	N	0	999,999,999,999	
ibaguesthousesowneroccupier	N	0	999,999,999,999	
ibaguesthousesinvestorlessor	N	0	999,999,999,999	
ibanursinghomesowneroccupier	N	0	999,999,999,999	
ibanursinghomesinvestorlessor	N	0	999,999,999,999	
ibaelderlyhousingowneroccupier	N	0	999,999,999,999	
ibaelderlyhousinginvestorlessor	N	0	999,999,999,999	
ibaconvalescenthomesowneroccupier	N	0	999,999,999,999	
ibaconvalescenthomesinvestorlessor	N	0	999,999,999,999	
ibachildcareowneroccupier	N	0	999,999,999,999	
ibachildcareinvestorlessor	N	0	999,999,999,999	
ibacaravanparkowneroccupier	N	0	999,999,999,999	
ibacaravanparkinvestorlessor	N	0	999,999,999,999	
ibashannoncorridorowneroccupier	N	0	999,999,999,999	Must contain a number
ibashannoncorridorinvestorlessor	N	0	999,999,999,999	Must contain a number
nameofincentivescheme	N	0 chars	40 chars	Cannot contain an invalid character Cannot contain all spaces
amountofreliefclaimed	N	0	999,999,999,999	

4 APPENDIX 1 - CHANGES TO SCHEMA AND VALIDATION

The following elements/attributes have been <u>added</u> to the schema.

Element	Sub-Element	Attribute
ResearchAndDevelopmentCredit		researchanddcreditsurrenderedunder766
CapitalGainsDevelopmentLand		netchargeablegaininterimprevperioddev
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766biii
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766biiippsnumber
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766biiippsnumber2
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766biiippsnumber3
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766a3a
ResearchAndDevelopmentCredit		unusedcreditcarriedforward766a3aindicator
ResearchAndDevelopmentCredit		subcontractedexpenditureotherperson
CompanyDetails	*New Element:* ForeignCompany	
CompanyDetails	ForeignCompany	incorporatedCountryName
CompanyDetails	*New Element:* ForeignCompany/ForeignCompanyDetails	
CompanyDetails	ForeignCompany/ForeignCompanyDetails	name
CompanyDetails	ForeignCompany/ForeignCompanyDetails	taxreferenceno
CompanyDetails	ForeignCompany/ForeignCompanyDetails	foreigntaxreferenceno
CompanyDetails	ForeignCompany/ForeignCompanyDetails	address
CompanyDetails	ForeignCompany/ForeignCompanyDetails	percentageshare

Element	Sub-Element	Attribute
CompanyDetails	ForeignCompany/ForeignCompanyDetails	percentageloanstock
CompanyDetails	ForeignCompany/ForeignCompanyDetails	namebenefown
CompanyDetails	ForeignCompany/ForeignCompanyDetails	taxreferencenobenefown
CompanyDetails	ForeignCompany/ForeignCompanyDetails	foreigntaxreferencenobenefown
CompanyDetails	ForeignCompany/ForeignCompanyDetails	addressbenefown
CompanyDetails	ForeignCompany/ForeignCompanyDetails	percentagesharebenefown
CompanyDetails	ForeignCompany/ForeignCompanyDetails	percentageloanstockbenefown
ResearchAndDevelopmentCredit	*New Element:* EmployeeDetails	
ResearchAndDevelopmentCredit	EmployeeDetails	researchanddcreditsurrenderedunder766emp
ResearchAndDevelopmentCredit	EmployeeDetails	employeeppsn
CapitalGains		netchargeablegainsection540A
CapitalGains		netchargeablegainatlow
TradingResults		indicatesubmitviaixbrl

The following elements have been <u>deleted</u> from the schema.

Element	Sub-Element	Attribute
TradingResults		profitsbeforecapitalallowancesmanufacturingrate
TradingResults		balancingchargesmanufacturingrate
TradingResults		indicatecapitalallowancesmanufacturingrate
TradingResults		machineryandplantmanufacturingrate

Element	Sub-Element	Attribute
TradingResults		energyefficientmanufacturingrate
TradingResults		computersoftwaremanufacturing rate
TradingResults		companyelectionmanufacturingr ate
TradingResults		intangasselecmanurate
TradingResults		intangassclaimedaccmanurate
TradingResults		intangassclaimedfixedmanurate
TradingResults		intangassinterestdedmanurate
TradingResults		intangassinterestchargemanurat e
TradingResults		intangassjnt615electransmanura te
TradingResults		intangassjnt615elecacqmanurat e
TradingResults		intangassjnt615taxrefmanurate
TradingResults		intangassjnt615namemanurate
TradingResults		intangassjnt617electransmanura te
TradingResults		intangassjnt617elecacqmanurat e
TradingResults		intangassjnt617taxrefmanurate
TradingResults		intangassjnt617namemanurate
TradingResults		industrialbuildingsmanufacturing rate
TradingResults		othermanufacturingrate
TradingResults		expenpatentrightsmanurate
TradingResults		capallowpatrightsmanurate
TradingResults		expenknowhowmanurate
TradingResults		allowexpenknowhowmanurate
TradingResults		tradinglossesbroughtforwardman ufacturingrate
TradingResults		balancetradinglossesavailableca rryforwardmanurate

Revenue Online Services
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Revenue
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Irish Tax and Customs

Schema Notes

Element	Sub-Element	Attribute
TradingResults		lossesclaimedundercarrybackmanufacturingrate
TradingResults		lossesoffsetagainsttradingincomemanufacturingrate
TradingResults		chargesmanufacturingrate
TradingResults		groupreliefmanufacturingrate
TradingResults		amountgroupreliefrespectexcesscapallowmanurate
TradingResults		amountgroupreliefrespecttradechargesmanurate
CapitalGainsDevelopmentLand		netchargeablegainlatethisperioddevlow
ExemptIncome		exemptpatentincome
ExemptIncome		distributionspatentincome
Deductions		manufacturinglosses
Deductions		manufacturinglossesexcesscapital
Deductions		manufacturinglossescarriedback
Deductions		manufacturingcharges
Deductions		manufacturinggrouprelief
Deductions		manufacturingReliefAmount
Deductions	ManufacturingRelief element and all it's sub elements and attributes	
Deductions	ValueBasis/ValueBasisCalculation	excessmanufacturinglosses
Deductions	ValueBasis/ValueBasisCalculation	excessmanufacturingcharges
Deductions	ValueBasis/ValueBasisCalculation	excessmanufacturinggrouprelief
Deductions	ValueBasis/ValueBasisCalculation	manufacturingtradedeductions
Deductions	ValueBasis/ValueBasisCalculation	othertradedeductions

5   APPENDIX 2 - VALID CHARACTERS

Only the following characters are permitted:

A b c d e f g h i j k l m n o p q r s t u v w x y z A B C D E F G H I J K L M N O P Q R S T U V W X Y Z 0 1 2 3 4 5 6 7 8 9 á é í ó ú Á É Í Ó Ú £ $ € % & *   - + = ( ) < > : ; , . " ' @ ~ # ?! / \

6 APPENDIX 3 INCOME ENTRIES

The following fields are deemed to be income entries:

FormCT1/TradingResults@profitsbeforecapitalcllowances
FormCT1/TradingResults@balancingcharges
FormCT1/TradingResults@profitsbeforecapitalcllowancesmanufacturingrate
FormCT1/TradingResults@profitsexceptedtrade
FormCT1/TradingResults@profitsshipping
FormCT1/TradingResults@balancingchargesshipping
FormCT1/RentalIncome@rentalincomevalue
FormCT1/RentalIncome@balancingcharges
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithouttax
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithtax
FormCT1/ForeignIncome@foreigndividendincomebeforetax
FormCT1/ForeignIncome@otherforeignincomebeforetax
FormCT1/IrishInvestmentIncome@otherincomereceivedwithtax
FormCT1/IrishInvestmentIncome@otherincomereceivedwithouttax
FormCT1/CapitalGains@netchargeablegainat25