File Format Notes

CT1 Version 5

Document Version: 1.0 (Final)

1. Version Control

Version	Date	Change
0.1 (Draft)	26/04/2005	Document Created.
0.2 (Draft)	03/05/2005	Change to Indicate element. ceasedtrade, cessationdate and grouptitleentitlement deleted. Change to CapitalGains/AssetsDisposed. otherassetsacreage deleted. Change to CapitalGainsOnLand/AssetsDisposed. otherassetsacreage deleted.
0.3 (Draft)	11/05/2005	Groupmember validation added.
0.4 (Draft)	12/05/2005	Changes to CapitalGainsOnLand/Acquisitions. taxduelater and taxdueinitial added.
0.5 (Draft)	17/05/2005	Change to ManufacturingTradingLosses: surrendermanucomprefNo1 - deleted from schema surrendermanucomprefNo2 - deleted from schema surrendermanucomprefNo3 - deleted from schema surrendermanucomprefNo4 - deleted from schema surrendermanucomprefNo5 - deleted from schema Change to Trading Losses: surrendercomprefNo1 - deleted from schema surrendercomprefNo2 - deleted from schema surrendercomprefNo3 - deleted from schema surrendercomprefNo4 - deleted from schema surrendercomprefNo5 - deleted from schema Change to ShipTradingLosses: surrendershipcomprefNo1 - deleted from schema surrendershipcomprefNo2 - deleted from schema surrendershipcomprefNo3 - deleted from schema surrendershipcomprefNo4 - deleted from schema surrendershipcomprefNo5 - deleted from schema Change to Indicate: directorOA1 - deleted from schema
0.6 (Draft)	02/06/2005	Updated cross validation between OL1 and OM4, OM7, OM8 and OM9. Updated cross validation between OL4 and OH1, OS1, OS2 and OS3. This is due to changes to the offset of losses in calculation. Updated the maximum value for Profits and Losses in AdjustProfComp element.
1.0 (Final)	03/06/2005	Final Version Issued.
1.1	16/08/2005	Updated text for attributes in DWTDetails tag.
1.2	20/07/12	Updated the following fields to allow them to support the new format registration numbers. The update involves a change to the regular expression used to determine if a number is valid. **Change Details:** **Before**: *"[0-9]{7,8}[A-Wa-w][TWXtwx]?"* **After:** *"[0-9]{7,8}[A-Wa-w][A-ITWXZa-itwxz]?"* **Sample Numbers:** **Existing Format:** 1234567T **New Format:** 1234567FA **Section** / **Field** 1.4 – CompanyDetails / Referencenumber 1.12 - Associates / associaterefno

1.1 Notes on Elements

The file will consist of a root Ct1 element.

1.2 Ct1

The Ct1 element has the following attributes:

currency	E, required	E for Euro
formversion	Numeric, required	Must be equal to "5" for this version of the file format. Will change with each new edition of the form.
language	E or G, required	E for English, G for Irish
product	Alpha, required	The name of the software company that the CT1 was developed e.g. "DUMMY LTD" in the product tag.

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

1.3 Company

The Company element is required, and has no attributes. It consists of the following sub-elements - CompanyDetails, Indicate, GroupReliefSurrenderLosses, GroupReliefClaimLosses, IrishSubsidiaries, ForeignSubsidiaries, Associates, BeneficialOwnership, Participators, ExpressionOfDoubt, AdditionalNotes, CurrentLoanAccounts and RemunerationDetails.

1.4 CompanyDetails

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

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

1.5 Indicate

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

periodchanged	true or false, optional	Indicator of whether the accounting period has changed since the last accounting period.
closecompany	true or false, optional	Indicator of whether the company in question is a close company.
groupmember	true or false, optional	Indicator of whether the return is being filed for a company that is a member of a group.
branch	true or false, optional	Indicator of whether the return is being filed for a company that is trading through a branch or agency.
parentname	Alpha, optional	The name of the parent company. Relevant if groupmember is true. (up to 25 chars)
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 20). Relevant only if groupmember is true.
parentcountry	Alpha, optional	The country in which the parent company is registered. Relevant if groupmember is true. . (up to 25 chars)
companyassociates	true or false,	Indicator of whether the return being filed for a

	optional	company that has associated companies.
OA4	Numeric, optional	The number of associated companies in the group. Required if companyassociates is true.) (up to 3 numeric characters with no decimal places)
repairpriorloan	true or false, optional	Indicator of whether adjustments for Directors loan repaid are required to prior year assessment.
directorOA2	Date, optional	The ending date for Accounting period(s) originally assessed (DD/MM/YYYY). Required only if repairpriorloan is true.
amtofloanrepaid	Numeric, optional	The amount of the Directors loan repaid. Up to 8 numeric characters. Required if repairpriorloan is true.
amtofrefunddue	Numeric, optional	The amount of refund due. Up to 8 numeric characters. Required only if repairpriorloan is true.
claimrelief	Numeric, optional	Claim for relief under Section 396A(3) TCA 1997(carry-back of losses). The amount of loss (restricted by S 1085 TCA 1997 where necessary) to be set back. Up to 8 numeric characters. Required only if repairpriorloan is true.

1.6   GroupReliefSurrenderLosses

The GroupReliefSurrenderLosses element is optional and can occur up to 25 times and consists of the following attributes:

companyname	Alpha, optional	The Surrendering of losses Company's name. Relevant only if groupmember is true. . (Up to 25 chars)
referencenumber	Alpha, optional	The Surrendering of losses Company Reference Number. (Up to 20 characters) Relevant only if groupmember is true.
natureofrelief	Alpha, optional	The Nature of the relief for the surrendering losses. (Up to 25 characters) Relevant only if groupmember is true.
surrenderamt	Numeric, optional	The Amounts of Loss Surrendered relating to the company. Up to 8 numeric characters. Relevant only if groupmember is true.

1.7   GroupReliefClaimLosses

The GroupReliefClaimLosses element is optional and can occur up to 25 times and consists of the following attributes:

claimlosscompany name	Alpha, optional	The name of the Company from which losses are claimed. Relevant only if groupmember is true. . (Up to 25 chars)
claimlossrefno	Alpha, optional	The reference number of the Company from which losses are claimed. (Up to 20 characters) Relevant only if groupmember is true.
claimlossreliefnat ure	Alpha, optional	The Nature of the relief for the claimed losses. (Up to 25 characters) Relevant only if groupmember is true.
amtclaimed	Numeric, optional	The Amount claimed. Up to 8 numeric characters. Relevant only if groupmember is true.

1.8   IrishSubsidiaries

The IrishSubsidiaries element is optional and can occur up to 25 times and consists of the following attribute:

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

1.9   ForeignSubsidiaries

The ForeignSubsidiaries element is optional and can occur up to 25 times and consists of the following attribute:

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

1.10   BeneficialOwnership

The BeneficialOwnership element is optional and can occur up to 25 times. It contains details of the beneficial ownership of the issued shares and loan stock (including debentures) during the accounting period. It consists of the following attributes:

subsidiaryname	Alpha, optional	The Name of the Shareholder. Relevant only if closecompany is true. (Up to 25 chars)
address	Alpha, optional	The Address of the Shareholder. Relevant only if closecompany is true. (Up to 50 characters).
holdingshares	Alpha, optional	Holding of Shares etc. Relevant only if closecompany is true. (Up to 25 characters)

1.11   Participators

The Participators element is optional and can occur up to 25 times. It consists of the following attributes:

participatorname	Alpha, optional	The Name of the person who was a participator in the Company at any time during the accounting period. Relevant only if closecompany is true. (Up to 25 chars)
participatoraddress	Alpha, optional	The Address of the person who was a participator in the Company at any time during the accounting period. Relevant only if closecompany is true. (Up to 50 characters).

1.12   Associates

The Associates element is optional and can occur up to 25 times. It consists of the following attributes:

associatename	Alpha, optional	The Name of Associate Company. Relevant only if companyassociates is true. (Up to 25 chars)
associaterefno	Alpha, optional	The Reference Number of the Associate Company (max length 20). Must be a valid revenue reference number. Relevant only if companyassociates is true.
associateshares	Alpha, optional	The Shareholders and their percentage shareholding in the Associate Company. Relevant only if companyassociates is true. (Up to 50 chars)

1.13   ExpressionOfDoubt

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

expofdoubt	true or false, optional	Indicator of whether the filer wishes to express any doubt about the details entered on the return.
expofdoubtdetails	Alpha, optional	A description of any doubt the filer might have about the return being filed (up to 500 chars). Relevant only if expofdoubt is true.

1.14   AdditionalNotes

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

addnotes	true or false, optional	Indicator of whether the filer wishes to add additional comments to the form.
details	Alpha, optional	The additional notes content. Relevant only if addnotes is true (up to 500 chars).

1.15   RemunerationDetails

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

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

1.16   CurrentLoanAccounts

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

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

1.17 TradeIncome

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

1.18 ManufacturingTradingResults

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

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

1.19 ManufacturingCapitalAllowances

The ManufacturingCapitalAllowances element is optional and has the following attributes:

manufacturingpropertyincentive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true PropertyIncentives section must be is included
OM7	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters with no decimal places).
OM8	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OM9	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

1.20 ManufacturingTradingLosses

The ManufacturingTradingLosses element is optional and has the following attributes:

OM3	Numeric, optional	Manufacturing Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OM4	Numeric, optional	Manufacturing Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OM5	Numeric, optional	Manufacturing Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).
OM6	Numeric, optional	Manufacturing Group Relief (up to 10 numeric characters with no decimal places). Allowed only if groupmember in CompanyDetails/Indicate is true.

1.21 TradingResults

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

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

1.22 NonManufacturingCapitalAllowances

The NonManufacturingCapitalAllowances element is optional and has the following attributes:

nonmanufacturingpropertyincentive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true PropertyIncentives section must be is included
OS1	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters with no decimal places).
OS2	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OS3	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

1.23 TradingLosses

The TradingLosses element is optional and has the following attributes:

OS6	Numeric, optional	Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OH1	Numeric, optional	Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OH6	Numeric, optional	Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).
OH7	Numeric, optional	Group Relief (up to 10 numeric characters with no decimal places). Allowed only if groupmember in CompanyDetails/Indicate is true.

1.24 ExceptedTrade

The ExceptedTrade element is optional and has the following attributes:

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

1.25 ShippingIncome

The ShippingIncome element is optional and has the following attributes:

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

1.26 ShipCapitalAllowances

The ShippingCapitalAllowances element is optional and has the following attributes:

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

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

1.27 ShipTradingLosses

The ShipTradingLosses element is optional and has the following attributes:

OSE	Numeric, optional	Trading losses on shipping activities (up to 10 numeric characters with no decimal places).
OHB	Numeric, optional	Charges on shipping activities (up to 10 numeric characters with no decimal places).
OHC	Numeric, optional	Group relief on shipping activities (up to 10 numeric characters with no decimal places). Allowed only if groupmember in CompanyDetails is true.
UnallowedExpenditure	true or false optional	Indicator of whether or not the filer is making an election under section 284(2)(AB)TCA 1997 in respect of unallowed expenditure at 13/12/2001.

1.28 TonnageTax

The Tonnage element is optional and has the following attributes:

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

1.29 ShortLeaseAssets

The ShortLeaseAssets element is optional and has the following attributes:

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

1.30 RentalIncome

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

1.31 LandAndProperty

The LandAndProperty element is optional and has the following attributes:

OD5	Numeric, optional	Net Rent received (up to 8 numeric characters with no decimal places).
unusedlosses	Numeric, optional	Unused losses from a prior year (up to 8 numerics with no decimal places).
OB2	Numeric, optional	Balancing Charges (up to 8 numerics with no decimal places).

1.32 CapitalAllowances

The CapitalAllowances element is optional and has the following attributes:

capallowpropertyince ntive	true or false, optional	Indicates whether Capital Allowances include Property Incentives. If true PropertyIncentives section must be is included
prioryear	Numeric, optional	Capital Allowances from prior year
ringfenced	Numeric, optional	Capital Allowances (To which Part 10 TCA 1997 applies but excluding those ringfenced by Sections 352 and 353 of that part).
OJ4	Numeric, optional	Total Capital Allowances. Sum of prioryear + ringfenced.
offsetexcesscapallow	true or false, optional	Indicator of whether the filer wishes to offset excess capital allowances against other income from this accounting period.
offsetexcesscapitalall owamount	Numeric, optional	Amount of excess capital allowances to be offset. Relevant if offsetexcesscapallow is true. Up to 8 numerics with no decimal places.
groupexcesscapitalall ow	Numeric, optional	Amount of group relief - excess capital allowances to be offset. Up to 8 numerics with no decimal places. If this field is filled there should be groupmember should be true in CompanyDetails.
OH3	Numeric, optional	Total excess capital allowances (up to 8 numerics with no decimal places). Sum of offsetexcesscapitalallowamount + groupexcesscapitalallow.

1.33   InvestmentIncome

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

1.34   InterestInState

The InterestInState element is optional and has the following attributes:

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

1.35   OtherIncome

The OtherIncome element is optional and has the following attributes:

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

1.36   Foreign

The Foreign element is optional and has the following attribute:

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

1.37 ForeignLifeOffshore

The ForeignLife element is optional and has the following attributes:

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

1.38 ForeignLifePolicyDetails

The ForeignLifePolicyDetails element is optional and is limited to 5 occurrences. It has the following attributes:

commencename	alpha, optional	Name of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
commenceaddress1	alpha, optional	Address line 1 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
commenceaddress2	alpha, optional	Address line 2 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
commenceaddress3	alpha, optional	Address line 3 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
policyterms	alpha, optional	Terms of policy. Relevant only if foreignlife is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
annualpremiums	Numeric, optional	Annual premiums payable. Relevant only if foreignlife is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddress1	alpha, optional	Address line 1 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddress2	alpha, optional	Address line 2 of the person through whom the

		foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddaddress3	alpha, optional	Address line 3 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
OF3	numeric, optional	Payment taxable as Case 111 Sch. D (Section 730j(b) TCA 1997) Where the payment is not taken into account as a receipt of a trade carried on by the company. Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF4 is empty.
OF4	numeric, optional	Gain taxable as Case 1V Sch. D (Section 730k(1) TCA 1997). Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF3 is empty.

1.39 OffShoreFundDetails

The OffShoreFundDetails element is optional and is limited to 5 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore fund(s). Relevant only if offshore is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
offshoreaddress1	alpha, optional	Address line 1 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)
offshoreaddress3	alpha, optional	Address line 3 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshore is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshore is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress2	alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress3	alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 60 characters)
OF6	numeric, optional	Income taxable as Case 111 Sch. D (Section 747D(b) TCA 1997) (Where the income is not taken into account in computing the profits or

		gains of a trade carried on by the company) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	numeric, optional	Gain taxable at 23% Case 1V Sch. D (Section 747E(1)(a) TCA 1997) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF6 is empty.

1.40 OtherOffShoreProductDetails

The OtherOffShoreProductDetails element is optional and is limited to 5 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore products. Relevant only if offshoreproducts is true (up to 25 characters). Becomes required when any other attribute in the element is not empty
offshoreaddress1	alpha, optional	Address line 1 of offshore products. Relevant only if offshoreproducts is true (up to 25 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore products. Relevant only if offshoreproducts is true (up to 25 characters)
offshoreaddress3	alpha, optional	Address line 3 of offshore products. Relevant only if offshoreproducts is true (up to 25 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshoreproducts is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty
paymentamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshoreproducts is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress2	alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress3	alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)

1.41 ForeignDeposits

The ForeignDeposits element is optional and has the following attribute:

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

1.42 ExemptProfits

The ExemptProfits element is optional and has the following attribute:

stallionfees	Numeric, optional	Stallion Fees under S 231 TCA 1997 (up to 8 numeric characters)
woodlands	Numeric, optional	Woodlands under S 232 TCA 1997 (up to 8 numeric characters)
greyhoundstudfees	Numeric, optional	Greyhound Stud Fees under S 233 TCA 1997 (up to 8 numeric characters)
patentincome	Numeric, optional	Patent Income under Section 234 TCA 1997 (up to 8 numeric characters)
other	Numeric, optional	Other (specify) (up to 8 numeric characters)

1.43 DividendWithholdingTax

The DividendWithholdingTax element is optional and has the following attribute:

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

1.44 DWTDetails

The DWTDetails element is optional and is limited to 3 occurrences. It has the following attributes:

datedistribution	date, optional	Date of the DWT Distribution (DD/MM/YYYY). Relevant only if divwithtax is true.
grossvaluedistribution	Numeric, optional	Gross Value of the Distribution (up to 8 numeric characters). Relevant only if divwithtax is true.
valuededucted	Numeric, optional	Value of DWT deducted, if any (up to 8 numeric characters). Relevant only if divwithtax is true.

1.45 DistributionsReceived

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

amountdistribution	Numeric, optional	Amount of the Distributions (up to 8 numeric characters).

1.46 ForeignAccounts

The ForeignAccounts element is optional and is limited to 5 occurrences. It has the following attributes:

nameacct	alpha, optional	Name of bank where deposit account was opened (up to 25 characters). Becomes required when any other attribute in the element is not empty.
addressacct1	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
addressacct2	alpha, optional	Address of bank where deposit account was

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

1.47 MoreForeignAccounts

The MoreForeignAccounts element is optional and has the following attribute:

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

1.48 StapledStockArrangement

The StapledStockArrangement element is optional and has the following attribute:

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

1.49 StapledStockDetails

The StapledStockDetails element is optional and can occur up to 4 times. It has the following attributes:

companyname	alpha, optional	Name of non-resident company. Relevant only if stapledstock is true (up to 25 characters)
recipientnameaddress	alpha, optional	Name and address of recipient of distribution. Relevant only if stapledstock is true (up to 60 characters)
distributiondate	Date, required	date of distribution. Relevant only if stapledstock is true (DD/MM/YYYY).
amtdistribution	Numeric, optional	amount of distribution. Relevant only if stapledstock is true (up to 8 numeric characters)

1.50 CapitalGains

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

1.51 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

agriland	true or false, optional	Indicator whether any agricultural land or buildings were disposed of.
agrilanddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on agricultural land.
acreage	Numeric, optional	Acreage of the agricultural land disposed (up to 8 numerics. Can be a decimal.).
agrilandconsid	Numeric, optional	Amount of consideration of the agricultural land. (up to 8 numerics)
sharesquoted	true or false, optional	Indicator that quoted shares were disposed of.
sharesquoteddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on quoted shares.
sharesquotedconsid	Numeric, optional	Amount of consideration of the quoted shares. (up to 8 numerics)
sharesunquoted	true or false, optional	Indicator that quoted shares were disposed of.
sharesunquoteddispconn	true or false, optional	Indicator of whether there are disposals between connected parties on unquoted shares.
sharesunquotedconsid	Numeric, optional	Amount of consideration of the unquoted shares. (up to 8 numerics)
commpremises	true or false, optional	Indicator of whether any commercial premises were disposed of.
commpremisesdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on commercial properties.
commpremisesconsid	Numeric, optional	Amount of consideration of the commercial premises. (up to 8 numerics)
respremises	true or false, optional	Indicator whether any residential premises were disposed of .
respremisesdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on residential properties.
respremisesconsid	Numeric, optional	Amount of consideration of the residential premises. (up to 8 numerics)
otherassets	true or false, optional	Indicator whether any other assets were disposed of in the filing period.
otherassetsdispconn	true or false, optional	Indicator of whether there are disposals between connected parties on other assets.
otherassetsconsid	Numeric, optional	Amount of consideration of the other assets. (up to 8 numerics)
totalconsideration	Numeric, optional	Total amount of disposal consideration (up to 8 numerics). Sum of agrilandconsid + sharesquotedconsid + sharesunquotedconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.

1.52 DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

netconsideration	Numeric, optional	The net consideration of the disposals in AssetsDisposed (up to 8 numerics with no decimal places). Equal to totalconsideration in Assets Disposed - incidentalcosts)
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 8 numerics with no decimal places).

1.53 Acquisitions

The Acquisitions element is optional and has the following attributes:

armslength	true or false, optional	Indicator of whether asset was acquired not at

		arms length.
acquisitioncosts	Numeric, optional	The costs of Acquisitions -indexed where appropriate (up to 8 numerics with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 8 numerics with no decimal places).
chargeable gain	Numeric, optional	Amount of Chargeable Gain (up to 8 numerics with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition (up to 8 numerics with no decimal places).
loss	Numeric, optional	Any loss (up to 8 numerics with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numerics with no decimal places).
chargeableathigher	Numeric, optional	Capital gains chargeable at 40% (up to 8 numerics with no decimal places).
chargeableatlower	Numeric, optional	Capital gains chargeable at 20% (up to 8 numerics with no decimal places).
previousgains	Numeric, optional	Previous Gains rolled over (up to 8 numerics with no decimal places).

1.54 ChargeableAssetsAcquired

The ChargeableAssetsAcquired element is optional and has the following attribute:

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

1.55 ChargeableAssets

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

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

1.56 CapitalGainsOnLand

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

1.57 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

developmentland	True or false, optional	Indicator whether any development land or

		buildings were disposed of.
devlanddispconn	True or false, optional	Indicator of whether there is disposals between connected parties on development land
acreage	Numeric, optional	Acreage of the development land disposed (up to 8 numeric characters. Can be a decimal).
devlandconsid	Numeric, optional	Amount of consideration on development land (up to 8 numeric characters).
shares	True or false, optional	Indicator of whether any shares or securities were disposed of.
sharesdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on shares
sharesconsid	Numeric, optional	Amount of consideration on shares (up to 8 numeric characters).
commpremises	True or false, optional	Indicator of whether any commercial premises were disposed of.
commpremisesdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on commercial premises.
commpremisesconsid	Numeric, optional	Amount of consideration on commercial premises (up to 8 numeric characters).
respremises	True or false, optional	Indicator whether any residential premises were disposed of.
respremisesdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on residential premises.
respremisesconsid	Numeric, optional	Amount of consideration on residential premises (up to 8 numeric characters).
otherassets	True or false, optional	Indicator whether any other assets were disposed of in the filing period.
otherassetsdispconn	True or false, optional	Indicator of whether there are disposals between connected parties on other assets.
otherassetsconsid	Numeric, optional	Amount of consideration on other assets (up to 8 numeric characters).
totalconsideration	Numeric, optional	Total amount of disposal consideration. Sum of devlandconsid + sharesconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.

1.58 Acquisitions

The Acquisitions element is optional and has the following attributes:

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

loss	Numeric, optional	Any loss (up to 8 numeric characters with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numeric characters with no decimal places).
chargeableinitial	Numeric, optional	Amount of Gain Chargeable at 20% (initial period) (up to 8 numeric characters with no decimal places).
chargeablelater	Numeric, optional	Amount of Gain Chargeable at 20% (later period) (up to 8 numeric characters with no decimal places).
taxdueinitial	Numeric, optional	Tax due (initial period). (Up to 8 numeric characters with no decimal places).
taxduelater	Numeric, optional	Tax due (later period). (Up to 8 numeric characters with no decimal places).

1.59   PropertyIncentives

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

1.60   Residential

The Residential element is optional and has the following attributes:

resurbanrenewalinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme (up to 8 numeric characters).
restownrenewalinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme (up to 8 numeric).
resseasideinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AU) under the Seaside Resort Scheme (up to 8 numeric).
resruralrenewalinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme (up to 8 numeric).
reslivingovershopinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme (up to 8 numeric characters).
resparkrideinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme (up to 8 numeric characters).
resstudentaccinvestor	Numeric, optional	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme (up to 8 numeric characters).

1.61   Industrial

indurbanrenewalowner	Numeric, optional	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier (up to 8 numeric characters).
indurbanrenewalinvestor	Numeric, optional	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor (up to 8 numeric characters).
indtownrenewalowner	Numeric, optional	Amount of relief being claimed under Town

		Renewal for Owner/Occupier (up to 8 numeric characters).
indtownrenewalinvestor	Numeric, optional	Amount of relief being claimed under Town Renewal for Investor/Lessor (up to 8 numeric characters).
indseasideowner	Numeric, optional	Amount of relief being claimed under Seaside Resort for Owner/Occupier (up to 8 numeric characters).
indseasideinvestor	Numeric, optional	Amount of relief being claimed under Seaside Resort for Investor/Lessor (up to 8 numeric characters).
indruralrenewalowner	Numeric, optional	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier (up to 8 numeric characters).
indruralrenewalinvestor	Numeric, optional	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor (up to 8 numeric characters).
indmultistoreycarowner	Numeric, optional	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier (up to 8 numeric characters).
indmultistoreycarinvestor	Numeric, optional	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor (up to 8 numeric characters).
indlivingovershopowner	Numeric, optional	Amount of relief being claimed under Living over the Shop for Owner/Occupier (up to 8 numeric characters).
indlivingovershopinvestor	Numeric, optional	Amount of relief being claimed under Living over the Shop for Investor/Lessor (up to 8 numeric characters).
indenterpriseareaowner	Numeric, optional	Amount of relief being claimed under Enterprise Areas for Owner/Occupier (up to 8 numeric characters).
indenterpriseareainvestor	Numeric, optional	Amount of relief being claimed under Enterprise Areas for Investor/Lessor (up to 8 numeric characters).
indparkrideowner	Numeric, optional	Amount of relief being claimed under Park and Ride for Owner/Occupier (up to 8 numeric characters).
indparkrideinvestor	Numeric, optional	Amount of relief being claimed under Park and Ride for Investor/Lessor (up to 8 numeric characters).
indhotelowner	Numeric, optional	Amount of relief being claimed under Hotels for Owner/Occupier (up to 8 numeric characters).
indhotelinvestor	Numeric, optional	Amount of relief being claimed under Hotels for Investor/Lessor (up to 8 numeric characters
indholidaycottageowner	Numeric, optional	Amount of relief being claimed under Holiday Cottages for Owner/Occupier (up to 8 numeric characters).
indholidaycottageinvestor	Numeric, optional	Amount of relief being claimed under Holiday Cottages for Investor/Lessor (up to 8 numeric characters).
indnursinghomeowner	Numeric, optional	Amount of relief being claimed under Nursing Homes for Owner/Occupier (up to 8 numeric characters).
indnursinghomeinvestor	Numeric, optional	Amount of relief being claimed under Nursing Homes for Investor/Lessor (up to 8 numeric characters).
indhousingelderlyowne	Numeric, optional	Amount of relief being claimed under Housing

r		for Elderly/Infirm for Owner/Occupier (up to 8 numeric characters).
indhousingelderlyinvestor	Numeric, optional	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor (up to 8 numeric characters).
indconvalescenthomeowner	Numeric, optional	Amount of relief being claimed under Convalescent Homes for Owner/Occupier (up to 8 numeric characters).
indconvalescenthomeinvestor	Numeric, optional	Amount of relief being claimed under Convalescent Homes for Investor/Lessor (up to 8 numeric characters).
indprivatehospitalowner	Numeric, optional	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier (up to 8 numeric characters).
indprivatehospitalinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor (up to 8 numeric characters).
indsportsinjuryclinicowner	Numeric, optional	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier (up to 8 numeric characters).
indsportsinjuryclinicinvestor	Numeric, optional	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor (up to 8 numeric characters).
indchildcarebuildingowner	Numeric, optional	Amount of relief being claimed Buildings used for certain childcare purposes under for Owner/Occupier (up to 8 numeric characters).
indchildcarebuildinginvestor	Numeric, optional	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor (up to 8 numeric; characters).

1.62   DeductionsReliefs

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

1.63   Deductions

The Deductions element is optional and has the following attributes:

managementexpenses	Numeric, optional	Management expenses (up to 10 numerics with no decimal places).
groupmanagementexpenses	Numeric, optional	Group Relief - Management expenses (up to 10 numerics with no decimal places). If this field is filled groupmember of CompanyDetails must be true.
OH2	Numeric, optional	Total Management expenses (up to 10 numerics with no decimal places). Sum of managementexpenses + groupmanagementexpenses
OH8	Numeric, optional	Other deductions (up to 10 numerics with no decimal places).
specifya	Alpha, optional	First part of details of other deductions (up to 70 chars).
specifyb	Alpha, optional	Second part of details of other deductions (up to 70 chars).

1.64   ReliefsAdvanceCT

The ReliefsAdvanceCT element is optional and has the following attributes:

OR3	Numeric, optional	Manufacturing relief (up to 10 numeric characters with no decimal places).
OL1	Numeric, optional	Manufacturing Losses (up to 10 numerics with no decimal places). If claiming this relief, manufacturing losses must be >0.
OL2	Numeric, optional	Manufacturing Charges (up to 10 numerics with no decimal places). If claiming this relief, manufacturing charges must be >0.
OL3	Numeric, optional	Manufacturing Group Relief (up to 10 numerics with no decimal places). If claiming this relief, manufacturing group relief must be >0.
OL4	Numeric, optional	Trading Losses (up to 10 numerics with no decimal places). If claiming this relief trading losses must be >0.
OL5	Numeric, optional	Trading Charges (up to 10 numerics with no decimal places). If claiming this relief trading charges must be >0
OL6	Numeric, optional	Trading Group Relief(up to 10 numerics with no decimal places). If claiming this relief trading group relief must be >0
OR2	Numeric, optional	Double taxation relief (up to 10 numerics with no decimal places).
OR9	Numeric, optional	Other reliefs (up to 10 numerics with no decimal places).
reliefdetailsa	Alpha, optional	First part of details of other deductions (up to 70 chars).

1.65 Credits

The Credits element is optional and has the following attributes:

OT5	Numeric, optional	Professional services withholding tax (up to 10 numerics with no decimal places).
OT6	Numeric, optional	Other income tax borne on income received (up to 10 numerics with no decimal places).
taxexemptprofits	true or false, optional	Indicator of whether the amount entered at OT6 includes tax borne on exempt profits.
researchdevcredit	true or false, optional	Indicator of whether Research and development tax credit is being claimed.
rdcreditclaimed	Numeric, optional	Research and development tax credit. Amount of relief claimed under Section 766A TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdunusedcredit	Numeric, optional	Unused credit claimed under Section 766 TCA 1997 carried forward from previous period (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdcreditdue	Numeric, optional	Research and development tax credit. Amount of relief due on the construction or refurbishment on a building under Section 766A TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdunusedcreditdue	Numeric, optional	Unused credit claimed on the construction or refurbishment of a building carried forward from previous period (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefclaim	Numeric, optional	Research and development tax credit. Amount of

		Group relief claimed under Section 766A(4) TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefsurr	Numeric, optional	Research and development tax credit. Amount of Group relief surrendered under Section 766A(4) TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.

1.66   Surcharges

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

1.67   SurchargesSection440

The SurchargesSection440 element is optional and has the following attributes:

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

1.68   AmountsPayable

The AmountsPayable element is optional and has the following attributes:

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

1.69   LtdCpyLess250

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

1.70   Income

The Income element is optional and has the following attributes:

accperiodfrom	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodto is present. Must be before accperiodto.
accperiodto	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodfrom is present. Must be after accperiodfrom.
salesandrecip	Numeric, required	Sales/Receipts/Turnover (max value 13,000,000 with no decimal places)
govrecips	Numeric, required	Receipts from government agencies (max value 13,000,000 with no decimal places)
otherinc	Numeric, required	Other income (max value 13,000,000 with no decimal places)

1.71   tradaccitemless250

The tradaccitemless250 element is optional and has the following attributes:

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

1.72   expdeductless250

The expdeductless250 element is required and has the following attributes:

swscosts	Numeric, required	Salaries/Wages, Staff costs (up to 8 numerics with no decimal places).
directors	Numeric, required	Director's remuneration including fees, bonuses, etc. (up to 8 numerics with no decimal places).
cntrctrs	Numeric, required	Sub- contractors (up to 8 numerics with no decimal places).
cpfees	Numeric, optional	Consultancy, professional fees (up to 8 numerics with no decimal places).
mts	Numeric, required	Motor, Travel and subsistence (up to 8 numerics with no decimal places).
rprsrenew	Numeric, optional	Repairs/renewals (up to 8 numerics with no decimal places).
intpay	Numeric, optional	Interest payables (up to 8 numerics with no decimal places).
depwriteoff	Numeric, optional	Depreciation, goodwill, capital write-off (up to 8 numerics with no decimal places).
provdb	Numeric, optional	Provision including bad debts (up to 8 numerics with no decimal places).
totexp	Numeric, optional	Other expenses- total (up to 8 numerics with no decimal places).

1.73   balcapless250

The balcapless250 element is required and has the following attributes:

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

1.74 AdjustLess250

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

1.75 AdjustProfComp

The AdjustProfComp element is required and has the following attributes:

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

1.76 Adjustments

The Adjustments element is optional and has the following attributes:

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

1.77 AccountDetails

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

1.78 AccTurnDetails

The AccTurnDetails element is optional and has the following attributes:

ptofgrp	true or false, optional	Indicator of whether the company is part of a group and the turnover from this trade is greater than €13,000,000.
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 20). Must be a valid revenue reference number.
accdtfrom	Date, optional	Starting date of the period covered by the "company as a member of a group" accounts data. Becomes required if ptofgrp is true.
accdtto	Date, optional	Ending date of the period covered by the "company as a member of a group" accounts data. Becomes required if ptofgrp is true.
alrsubmit	true or false, optional	Indicator of whether the accounts data has already been submitted.

rtndtfrom	Date, optional	Starting date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
rtndtto	Date, optional	Ending date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
periodenddt	Date, optional	Ending date of the return with which the accounts were submitted. Becomes required if alrsubmit is true.
greatertenm	true or false, optional	Indicator of whether the income is greater than €13,000,000..
lessquarterm	true or false, optional	If none of the above categories apply, please complete this menu..

1.79   AccountsNotes

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

1.80   Reservations

The Reservations element is optional and has the following attributes:

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

1.81   Change

The Change element is optional and has the following attributes:

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

1.82   PriorYear

The PriorYear element is optional and has the following attributes:

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

1.83   ChangeAct

The ChangeAct element is optional and has the following attributes:

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

1.84   Exceptional

The Exceptional element is optional and has the following attribute:

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

1.85   ExtraNotes

The ExtraNotes element is optional and has the following attributes:

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

1.86   CalculationSummary

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

1.87   Section1085Restriction

The ExtraNotes element is optional and has the following attributes:

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

1.88   NoticeOfAssessment

The NoticeOfAssessment element is optional and has the following attributes:

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

1.89   Liability

The Income element is optional and has the following attributes:

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

2. Validation Rules

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
Company element				
CompanyDetails element				
referencenumber	Y		10 chars	Must be a valid reference number. Should be supplied if known.
companyname	Y		40 chars	
language	Y	1 char	1 char	'E' or 'G' required. E for English, G for Gaeilge.
product	Y		20 chars	
OA1	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the accounting period for which the return is being filed.
OA2	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date for which the return is being filed. Must be later 31/12/2002.
Indicate element				
periodchanged	N			true or false , otherwise assumed to be false.
closecompany	N			true or false , otherwise assumed to be false
groupmember	N			true or false , otherwise assumed to be false
branch	N			true or false , otherwise assumed to be false
parentname	N	0 chars	25 chars	Relevant if groupmember is true.
parentnumber	N		20 chars	Relevant only if groupmember is true.
parentcountry	N	0 chars	25 chars	Relevant if groupmember is true.
companyassociates	N			true or false , otherwise assumed to be false.
OA4	N	0	999	Required if companyassociates is true.
repairpriorloan	N			true or false , otherwise assumed to be false
directorOA2	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Required only if repairpriorloan is true.
amtofloanrepaid	N	0	99999999	Required only if repairpriorloan is true.

amtofrefunddue	N	0	99999999	Required only if repairpriorloan is true.
claimrelief	N	0	99999999	Relevant only if repairpriorloan is true.
GroupReliefSurrenderLosses element				
companyname	N	0 chars	25 chars	Relevant only if groupmember is true
referencenumber	N	0 chars	20 chars	Relevant only if groupmember is true
natureofrelief	N	0 chars	25 chars	Relevant only if groupmember is true
surrenderamt	N	0 chars	99999999	Relevant only if groupmember is true
GroupReliefClaimLosses element				
claimlosscompanyname	N	0 chars	25 chars	Relevant only if groupmember is true
claimlossrefno	N	0 chars	20 chars	Relevant only if groupmember is true
claimlossreliefnature	N	0 chars	25 chars	Relevant only if groupmember is true
amtclaimed	N	0 chars	99999999	Relevant only if groupmember is true
Associates element				
associatename	N	0 chars	25 chars	Relevant only if companyassociates is true
associaterefno	N	0 chars	20 chars	Relevant only if companyassociates is true
associateshares	N	0 chars	50 chars	Relevant only if companyassociates is true
IrishSubsidiaries				
subsidiaryrefno	N	0 chars	20 chars	Relevant only if groupmember is true
ForeignSubsidiaries				
subsidiaryname	N	0 chars	25 chars	Relevant only if groupmember is true
subsidiarycountry	N	0 chars	25 chars	Relevant only if groupmember is true
BeneficialOwnership element				
subsidiaryname	N	0 chars	25 chars	Relevant only if closecompany is true
address	N	0 chars	50 chars	Relevant only if closecompany is true
holdingshares	N	0 chars	25 chars	Relevant only if closecompany is true
Participators element				
participatorname	N	0 chars	25 chars	Relevant only if closecompany is true
participatoraddress	N	0 chars	50 chars	Relevant only if closecompany is true
ExpressionOfDoubt element				
expofdoubt	N			true or false , otherwise assumed to be false
expofdoubtdetails	N	0 chars	500 chars	Relevant only if expofdoubt is true.

AdditionalNotes element				
addnotes	N			true or false , otherwise assumed to be false
details	N	0 chars	500 chars	Relevant only if addnotes is true.
RemunerationDetails element				
ppsn			20 chars	Should be supplied if known.
salary	N	0	99999999	
expenses	N	0	99999999	
otherexpenses	N	0	99999999	
assetsdirectorstrans	N	0	99999999	
assetsdirectorprov	N	0	99999999	
otherbenefits	N	0	99999999	
CurrentLoanAccount element				
name	N	0 chars	25 chars	
ppsnumber	N	0 chars	20 chars	
debitopeningbal	N	0	99999999	
creditopeningbal	N	0	99999999	
debitsadvances	N	0	99999999	
creditsrepay	N	0	99999999	
debitclosingbal	N	0	99999999	
creditclosingbal	N	0	99999999	
TradeIncome element				
ManufacturingTradingResults element				
OM1	N	0	9999999999	
OM2	N	0	9999999999	
ManufacturingCapitalAllowances element				
manufacturingpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included.
OM7	N	0	9999999999	
OM8	N	0	9999999999	
OM9	N	0	9999999999	
ManufacturingTradingLosses element				

OM3	N	0	9999999999	
OM4	N	0	9999999999	
OM5	N	0	9999999999	
OM6	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true.
TradingResults element				
OD1	N	0	9999999999	Required if any other fields are filled for non-manufacturing trade income. Where losses occur enter 0.
OB1	N	0	9999999999	
NonManufacturingCapitalAllowances element				
nonmanufacturingpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included
OS1	N	0	9999999999	
OS2	N	0	9999999999	
OS3	N	0	9999999999	
TradingLosses element				
OS6	N	0	9999999999	
OH1	N	0	9999999999	
OH6	N	0	9999999999	
OH7	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true
ExceptedTrade element				
OD2	N	0	9999999999	
ShippingIncome element				
qualactivities	N			true or false, otherwise assumed to be false
OD7	N	0	9999999999	
OBO	N	0	9999999999	
ShipCapitalAllowances element				
OSA	N	0	9999999999	
OSB	N	0	9999999999	
OSC	N	0	9999999999	
OSD	N	0	9999999999	
ShipTradingLosses element				
OSE	N	0	9999999999	
OHB	N	0	9999999999	

OHC	N	0	9999999999	Allowed only if groupmember in CompanyDetails/Indicate is true
UnallowedExpenditure	N			true or false , otherwise assumed to be false.
TonnageTax element				
tonnagetaxelected	N			true or false , otherwise assumed to be false
OE7	N	0	99999999	Relevant only if tonnagetaxelected is true.
ShortLeaseAssets element				
taxationshortleaseassets	N			true or false , otherwise assumed to be false
RentalIncome element				
LandAndProperty element				
unusedlosses	N	0	99999999	Sum of Capital Allowances (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
OD5	N	0	99999999	
OB2	N	0	99999999	
CapitalAllowances element				
capallowpropertyincentive	N			true or false , otherwise assumed to be false. If true PropertyIncentives section must be is included.
prioryear	N	0	99999999	Sum of Capital Allowances (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
ringfenced	N	0	99999999	
OJ4	N	0	99999999	Should equal the total of (prioryear + ringfenced).
offsetexcesscapitalallow				true or false , otherwise assumed to be false.
offsetexcesscapitalallowamount	N	0	99999999	If offsetexcesscapitalallow is true, should enter a value in this field.
groupexcesscapitalallow	N	0	99999999	Allowed only if groupmember in CompanyDetails/Indicate is true
OH3	N	0	99999999	Should equal the total of (offsetexcesscapitalallowamount + groupexcesscapitalallow).
InvestmentIncome element				
InterestInState element				
OD3	N	0	9999999999	
OD6	N	0	9999999999	
OtherIncome element				

OD8	N	0	9999999999	
OD4	N	0	9999999999	
Foreign element				
OF5	N	0	9999999999	
ForeignLifeOffshore element				
foreignlife	N			true or false, otherwise assumed to be false
offshore	N			true or false, otherwise assumed to be false
offshoreproducts	N			true or false, otherwise assumed to be false
ForeignLifePolicyDetails element				
commencename	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
commenceaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
commenceaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
commenceaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
policyterms	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
annualpremiums	N	0	99999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
OF3	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF4 is empty
OF4	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF3 is empty
OffShoreFundDetails element				
offshorename	N	0 Chars	25 Chars	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	25 Chars	Relevant only if offshore is true
offshoreaddress2	N	0 Chars	25 Chars	Relevant only if offshore is true
offshoreaddress3	N	0 Chars	25 Chars	Relevant only if offshore is true

datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshore is true. . Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	N	0	99999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress2	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if offshore is true
OF6	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF6 is empty.
OtherOffShoreProductDetails element				
offshorename	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
offshoreaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
offshoreaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
paymentamt	N	0	99999999	Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
acquiredaddress2	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
ForeignDeposits element				
foreignbankdeposits	N			true or false, otherwise assumed to be false
ExemptProfits element				
stallionfees	N	-99999999	99999999	
woodlands	N	-99999999	99999999	
greyhoundstudfees	N	-99999999	99999999	

patentincome	N	0	99999999	
other	N	0	99999999	
DividendWithholdingTax element				
divwithtax	N			true or false, otherwise assumed to be false
DWTDetails element				
datedistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if divwithtax is true.
grossvaluedistribution	N	0	99999999	Relevant only if divwithtax is true.
valuededucted	N	0	99999999	Cannot be greater than 20% of grossvaluedistribution. Relevant only if divwithtax is true.
DistributionsReceived				
amountdistribution	N	0	99999999	
ForeignAccounts element				
nameacct	N		25 characters	Becomes required when any other attribute in the element is not empty.
addressacct1	N		25 characters	
addressacct2	N		25 characters	
addressacct3	N		25 characters	
dateacct	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Becomes required when any other attribute in the element is not empty. Must be before the date on which the return is being filed.
amountdeposited	N	0	99999999	Becomes required when any other attribute in the element is not empty.
nameintermediary	N		25 characters	
addressintermediary1	N		25 characters	
addressintermediary2	N		25 characters	
addressintermediary3	N		25 characters	
MoreForeignAccounts element				
moreaccounts	N			true or false, otherwise assumed to be false
StapledStockArrangement element				
stapledstock	N			true or false, otherwise assumed to be false
StapledStockDetails element				
companyname	N	0 Chars	25 Chars	Relevant only if stapledstock is true
recipientnameaddress	N	0 Chars	60 Chars	Relevant only if stapledstock is true

distributiondate	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if stapledstock is true
amtdistribution	N	0	99999999	Relevant only if stapledstock is true
CapitalGains element				
AssetsDisposed element				
agriland	N			true or false , otherwise assumed to be false.
agrilanddispconn	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
agrilandconsid	N	0	99999999	
sharesquoted	N			true or false , otherwise assumed to be false.
sharesquoteddispconn	N			true or false , otherwise assumed to be false.
sharesquotedconsid	N	0	99999999	
sharesunquoted	N			true or false , otherwise assumed to be false.
sharesunquoteddispconn	N			true or false , otherwise assumed to be false.
sharesunquotedconsid	N	0	99999999	
commpremises	N			true or false , otherwise assumed to be false.
commpremisesdispconn	N			true or false , otherwise assumed to be false.
commpremisesconsid	N	0	99999999	
respremises	N			true or false , otherwise assumed to be false.
respremisesdispconn	N			true or false , otherwise assumed to be false.
respremisesconsid	N	0	99999999	
otherassets	N			true or false , otherwise assumed to be false.
otherassetsdispconn	N			true or false , otherwise assumed to be false.
otherassetsconsid	N	0	99999999	
totalconsideration	N	0	99999999	Should equal total of agrilandconsid + sharesquotedconsid + sharesunquotedconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.
DetailsOfDisposals element				
netconsideration	N	0	99999999	Should equal totalconsideration – incidentalcosts.
incidentalcosts	N	0	99999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.

acquisitioncosts	N	0	99999999	
enhanceexpenditure	N	0	99999999	
chargeablegain	N	0	99999999	
netgain	N	0	99999999	Net Gain must equal (chargeableathigher + chargeableatlower).
loss	N	0	99999999	
lossesforward	N	0	99999999	
chargeableathigher	N	0	99999999	Net Gain must equal (chargeableathigher + chargeableatlower).
chargeableatlower	N	0	99999999	Net Gain must equal (chargeableathigher + chargeableatlower).
previousgains	N	0	99999999	
ChargeableAssets				
assetdescription	N	1	9	Description of Asset: • 1 for Agricultural Land • 2 for Development Land • 3 for Shares (quoted and unquoted) • 4 for Commercial Premises • 5 for Residential Premises • 6 for Other Business Assets • 7 for Antiques • 8 for Paintings • 9 for Other Becomes required when any other attribute in the element is not empty.
costacquistion	N	0	99999999	Becomes required when any other attribute in the element is not empty.
dateacquisition	N	0	99999999	Becomes required when any other attribute in the element is not empty. Must of format DD/MM/YYYY. Must be before the date on which the return is being filed.
CapitalGainsOnLand element				
AssetsDisposed element				
developmentland	N			true or false , otherwise assumed to be false.
devlanddispconn	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
devlandconsid	N	0	99999999	
shares	N			true or false , otherwise assumed to be false.

sharesdispconn	N			true or false , otherwise assumed to be false.
sharesconsid	N	0	99999999	
commpremises	N			true or false , otherwise assumed to be false.
commpremisesdispconn	N			true or false , otherwise assumed to be false.
commpremisesconsid	N	0	99999999	
respremises	N			true or false , otherwise assumed to be false.
respremisesdispconn	N			true or false , otherwise assumed to be false.
respremisesconsid	N	0	99999999	
otherassets	N			true or false , otherwise assumed to be false.
otherassetsdispconn	N			true or false , otherwise assumed to be false.
otherassetsconsid	N	0	99999999	
totalconsideration	N	0	99999999	Should equal total of devlandconsid + sharesconsid + commpremisesconsid + respremisesconsid + otherassetsconsid.
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	99999999	
currentuse	N	0	99999999	
costlesscurruse	N	0	99999999	
enhanceexpenditure	N	0	99999999	
chargeablegain	N	0	99999999	
netgain	N	0	99999999	Net gain must equal chargeableinitial + chargeablelater.
Loss	N	0	99999999	
lossesforward	N	0	99999999	
chargeableinitial	N	0	99999999	Net gain must equal chargeableinitial + chargeablelater.
chargeablelater	N	0	99999999	Net gain must equal chargeableinitial + chargeablelater.
taxdueinitial	N	0	99999999	
taxduelater	N	0	99999999	
PropertyIncentives element				
Residential element				
resurbanrenewalinvestor	N	0	99999999	
restownrenewalinvestor	N	0	99999999	

resseasideinvestor	N	0	99999999	
resruralrenewalinvestor	N	0	99999999	
reslivingovershopinvestor	N	0	99999999	
resparkrideinvestor	N	0	99999999	
resstudentaccinvestor	N	0	99999999	
Industrial				
indurbanrenewalowner	N	0	99999999	
indurbanrenewalinvestor	N	0	99999999	
indtownrenewalowner	N	0	99999999	
indtownrenewalinvestor	N	0	99999999	
indseasideowner	N	0	99999999	
indseasideinvestor	N	0	99999999	
indruralrenewalowner	N	0	99999999	
indruralrenewalinvestor	N	0	99999999	
indmultistoreycarowner	N	0	99999999	
indmultistoreycarinvestor	N	0	99999999	
indlivingovershopowner	N	0	99999999	
indlivingovershopinvestor	N	0	99999999	
indenterpriseareaowner	N	0	99999999	
indenterpriseareainvestor	N	0	99999999	
indparkrideowner	N	0	99999999	
indparkrideinvestor	N	0	99999999	
indhotelowner	N	0	99999999	
indhotelinvestor	N	0	99999999	
indholidaycottageowner	N	0	99999999	
indholidaycottageinvestor	N	0	99999999	
indnursinghomeowner	N	0	99999999	
indnursinghomeinvestor	N	0	99999999	
indhousingelderlyowner	N	0	99999999	
indhousingelderlyinvestor	N	0	99999999	
indconvalescenthomeowner	N	0	99999999	
indconvalescenthomeinvestor	N	0	99999999	
indprivatehospitalowner	N	0	99999999	

indprivatehospitalinvestor	N	0	99999999	
indsportsinjuryclinicowner	N	0	99999999	
indsportsinjuryclinicinvestor	N	0	99999999	
indchildcarebuildingowner	N	0	99999999	
indchildcarebuildinginvestor	N	0	99999999	
DeductionsReliefs element				
Deductions element				
managementexpenses	N	0	9999999999	
groupmgtexpenses	N	0	9999999999	If a value is entered in this field, groupmember in the Indicate element must be true.
OH2	N	0	9999999999	Should equal total of managementexpenses + groupmgtexpenses.
OH8	N	0	9999999999	
specifya	N	0	70	Up to 70 chars.
specifyb	N	0	70	Up to 70 chars.
ReliefsAdvanceCT element				
OR3	N	0	9999999999	if OR3 > 0 then OM1 + OM2 must be > 0
OL1	N	0	9999999999	If a value is entered in this field OM4 or OM7 or OM8 or OM9 must be > 0.
OL2	N	0	9999999999	If a value is entered in this field OM5 must be > 0.
OL3	N	0	9999999999	If a value is entered in this field OM6 must be > 0.
OL4	N	0	9999999999	If a value is entered in this field OH1 or OS1 or OS2 or OS3 must be > 0.
OL5	N	0	9999999999	If a value is entered in this field OH6 must be > 0.
OL6	N	0	9999999999	If a value is entered in this field OH7 must be > 0.
OR2	N	0	9999999999	Can only be > 0 if OF5 > 0.
OR9	N	0	9999999999	
reliefdetailsa	N	0	70	Up to 70 chars.
Credits element				
OT5	N	0	9999999999	
OT6	N	0	9999999999	
taxexemptprofits	N			true or false , otherwise assumed to be false.
researchdevcredit	N			true or false , otherwise assumed to be false.
rdcreditclaimed	N	0	99999999	Relevant only if researchdevcredit is true.

rdunusedcredit	N	0	99999999	Relevant only if researchdevcredit is true.
rdcreditdue	N	0	99999999	Relevant only if researchdevcredit is true.
rdunusedcreditdev	N	0	99999999	Relevant only if researchdevcredit is true.
rdgroupreliefclaim	N	0	99999999	Relevant only if researchdevcredit is true. Only allowed if groupmember in CompanyDetails/Indicate is true.
rdgroupreliefsurr	N	0	99999999	Relevant only if researchdevcredit is true.
Surcharges element				
SurchargesSection440 element				
OV1	N	0	99999999	
OV2	N	0	99999999	
AmountsPayable element				
OV9	N	0	99999999	
OV3	N	0	99999999	

LtdCpyLess250 element				
Income element				
accperiodfrom	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date accperiodto. Becomes required if accperiodto is present.
accperiodto	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be after the date accperiodfrom. Becomes required if accperiodfrom is present.
salesandrecip accperiod	Y	0	13000000	Required if govrecips and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
govrecips	Y	0	13000000	Required if salesandrecip and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
Otherinc	Y	0	13000000	Required if salessandrecip and govrecips are empty. salesandrecip + govrecips + otherinc must be < 13000000
tradacccitemless250				
purchases	N	0	99999999	
Grosstp	N	0	99999999	

expdeductless250				
Swscosts	Y	0	99999999	
Directors	Y	0	99999999	
Cntrctrs	Y	0	99999999	
Cpfees	N	0	99999999	
Mts	Y	0	99999999	
rprsrenew	N	0	99999999	
Intpay	N	0	99999999	
depwriteoff	N	0	99999999	
Provdb	N	-99999999	99999999	
Totexp	N	0	99999999	
balcapless250				
Direcbal	Y	-99999999	99999999	
swfgoods	N	0	99999999	
bdprepay	N	0	99999999	
cashbank	Y	0	99999999	
Blocredit	Y	0	99999999	
Accruals	N	0	99999999	
cabalandebit	N	0	99999999	
cabalancredit	N	0	99999999	
Taxcredit	N	0	99999999	
sharefunds	N	-99999999	99999999	
AdjustLess250 element				
AdjustProfComp element				
netprofacct	Y	0	99999999	Either netprofacct or lossordact must be present. Not allowed if lossordact present.
lossordact	Y	0	99999999	Either netprofacct or lossordact must be present. Not allowed if netprofacct present.
Adjustments element				
mtrrestrict	N	0	99999999	
subsanddon	N	0	99999999	

Entertexp	N	0	99999999	
legalexpen	N	0	99999999	
sect130	N	0	99999999	
Lighthp	N	0	99999999	
Netgain	N	0	99999999	
Netloss	N	0	99999999	
AccountDetails element				
AccTurnDetails element				
Ptofgrp	N			true or false , otherwise assumed to be false. Required if alrsubmit, greatertenm and lessquarterm is false.
parentnumber	N		20 chars	Must be a valid reference number. Should be supplied if known.
accdtfrom	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when ptofgrp is set to true.
Accdtto	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date covered by the accounts data being submitted. Becomes required when ptofgrp is set to true.
Alrsubmit	N			true or false, otherwise assumed to be false. Required if ptofgrp, greatertenm and lessquarterm is false.
Rtndtfrom	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.
Rtndtto	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.
periodenddt	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Becomes required when alrsubmit is set to true.
greatertenm	N			true or false , otherwise assumed to be false. Required if ptofgrp, alrsubmit and lessquarterm is false.

lessquarterm	N			true or false , otherwise assumed to be false. Required if ptofgrp, alrsubmit and greatertenm is false.
Ptofgrp	N			true or false , otherwise assumed to be false. Required if alrsubmit, greatertenm and lessquarterm is false.
AccountsNotes element				
Reservations element				
Xacts	N			true or false , otherwise assumed to be false.
acceptance	N			true or false , otherwise assumed to be false.
breakdown	N			true or false , otherwise assumed to be false.
Substan	N			true or false , otherwise assumed to be false.
notesother	N			true or false , otherwise assumed to be false.
Change element				
Ntsdeprec	N			true or false , otherwise assumed to be false.
Ntsstocks	N			true or false , ottserwise assumed to be false.
prpdevelop	N			true or false , otherwise assumed to be false.
Chngother	N			true or false , otherwise assumed to be false.
PriorYear element				
Pradjust	N			true or false , otherwise assumed to be false.
ChangeAct element				
Activities	N			true or false , otherwise assumed to be false.
Exceptional element				
Excepitem	N			true or false , otherwise assumed to be false.
ExtraNotes element				
Notesbox				Maximum 500 chars.
CalculationSummary element				
Section1085Restriction element				
indicaterestriction	N			true or false , otherwise assumed to be false.
NoticeOfAssessment				
shortnoarequested	N	0		true or false, otherwise assumed to be false

Liability element				
OP8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.
OR8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.

3. Appendix 1 Changes to Schema for tax year 2005

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

Element	SubElement	Attributes
Ct1*		Product
Company*	Indicate*	companyassociates
Company*	GroupReliefClaimLosses	claimlosscompanyname claimlossreferencenumber claimlossreliefnature amtclaimed
Company*	IrishSubsidiaries	subsidiaryrefno
Company*	ForeignSubsidiaries	subsidiaryname subsidiarycountry
Company*	Associates	associatename associaterefno associateshares
Company*	RemunerationDetails*	expenses otherexpenses assetsdirectorstrans assetsdirectorprov otherbenefits
Company*	CurrentLoanAccounts	name ppsnumber debitopeningbal creditopeningbal debitsadvances creditsrepay debitclosingbal creditclosingbal
Trade Income*	ManufacturingCapitalAllowances*	manufacturingpropertyincenitve
Trade Income*	NonManufacturingCapitalAllowances*	nonmanufacturingpropertyincenitve
RentalIncome*	CapitalAllowances*	Capallowpropertyincentive OJ4 groupexcesscapitalallow offsetexcesscapitalallowamount
InvestmentIncome*	DWTDetails	datedistribution grossvaluedistribution valuededucted
InvestmentIncome*	DistributionsReceived	amountdistribution
CapitalGains*	AssetsDisposed*	agrilanddispconn agrilandconsid sharesquoted sharesquoteddispconn sharesquotedconsid

		sharesunquoted
		sharesunquoteddispconn
		sharesunquotedconsid
		commpremisesdispconn
		commpremisesconsid
		respremisesdispconn
		respremisesconsid
		otherassetsdispconn
		otherassetsconsid
		totalconsideration
CapitalGains*	Acquisitions*	chargeablegain
CapitalGainsOnLand*	AssetsDisposed*	devlanddispconn
		devlandconsid
		sharesdispconn
		sharesconsid
		commpremisesdispconn
		commpremisesconsid
		respremisesdispconn
		respremisesconsid
		otherassetsdispconn
		otherassetsconsid
		totalconsideration
CapitalGainsOnLand*	Acquisitions*	chargeablegain
		taxduelater
		taxdueinitial
DetailsOfDisposals*		netconsideration
PropertyIncentives	Residential	resurbanrenewalinvestor
		restownrenewalinvestor
		resseasideinvestor
		resruralrenewalinvestor
		reslivingovershopinvestor
		resparkrideinvestor
		resstudentaccinvestor
PropertyIncentives	Industrial	indurbanrenewalowner
		indurbanrenewalinvestor
		indtownrenewalowner
		indtownrenewalinvestor
		indseasideowner
		indseasideinvestor
		indruralrenewalowner
		indruralrenewalinvestor
		indmultistoreycarowner
		indmultistoreycarinvestor
		indlivingovershopowner
		indlivingovershopinvestor
		indenterpriseareaowner
		indenterpriseareainvestor
		indparkrideowner
		indparkrideinvestor
		indhotelowner
		indhotelinvestor
		indholidaycottageowner
		indholidaycottageinvestor
		indnursinghomeowner
		indnursinghomeinvestor
		indhousingelderlyowner
		indhousingelderlyinvestor
		indconvalescenthomeowner

		indconvalescenthomeinvestor indprivatehospitalowner indprivatehospitalinvestor indsportsinjuryclinicowner indsportsinjuryclinicinvestor indchildcarebuildingowner indchildcarebuildinginvestor
DeductionsReliefs*	Deductions*	managementexpenses groupmgtexpenses
DeductionsReliefs*	Credits*	rdunusedcredit rdunusedcreditdev

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

Element	SubElement	Attributes
Indicate		ceasedtrade* cessationdate* directorOA1*
Company	RemunerationDetails	description*
TradeIncome	ShipTradeLosses	OHA*
TradeIncome	ManufacturingTradingLosses	surrendermanucomprefNo1* surrendermanucomprefNo2* surrendermanucomprefNo3* surrendermanucomprefNo4* surrendermanucomprefNo5*
TradeIncome	TradingLosses	surrendercomprefNo1* surrendercomprefNo2* surrendercomprefNo3* surrendercomprefNo4* surrendercomprefNo5*
TradeIncome	ShipTradingLosses	surrendershipcomprefNo1* surrendershipcomprefNo2* surrendershipcomprefNo3* surrendershipcomprefNo4* surrendershipcomprefNo5*
RentalIncome	LandAndProperty	grossrents* interest* repairs* other income* designatedreliefs* numberofproperties* acreage*
RentalIncome	CapitalAllowances	clawback*
CapitalGains	AssetsDisposed	shares*
CapitalGains	Acquisitions	rateoftax*
DetailsOfDisposals		totalconsideration* connectedparites

The following elements/sub elements/attributes values have changes

Element	SubElement	Attributes	Changed To
Company		formversion	from 4 to 5