NOTES ON THE FORM 11 SCHEMA FOR THE TAX YEAR JANUARY 1ST 2022 – DECEMBER 31ST 2022

Version	Date	Change
1.1	08/11/2022	Additions added based on the Form11 2022 schema 22.7

NOTES ON ELEMENTS

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

These include for each attribute or element:

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

This document should be used as an aid to Form11 v22 **schema.xsd**. It details the data types and defaults for the 900 or so fields on the form.

Please Note:

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

<SummaryCalculation>
<OtherCodes>
<Prepopulation>
<Note>

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

FORM11

The file consists of one Form11 Element.

The Form11 element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 01/01/2022*
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 31/12/2022*
currency	String – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to "22" for this version of the file format. Will change with each new edition of the form.
language	String E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
product	String	N	The name of the software/software company used to submit the form 11 should be entered here, e.g. "DUMMY LTD". Note 'ROS launcher/ROS on line' is not an appropriate entry here. Also note that a Pre-populated Form 11 will contain "PRE-POPULATED FORM11" as the product value. This is also not an appropriate entry and will not be accepted during submission.

It consists of:

- One Personal element
- Up to eight optional Trade elements
- Any of the following optional elements:
- Rental
- Invest
- Paye
- OtherIrish
- UkForeign
- Exempt
- Allowances
- PropertyIncentives
- CapitalGains
- HighIncome
- ChargesDeductions
- SelfAssessmentIT
- SelfAssessmentCGT
- CapitalAcquisitions
- ChargeableAssets

Personal

The Personal element has no attributes.

It consists of the following required elements:

- Details
- Reason
- Marital

and the following optional elements

- Indicators
- Agent
- Residence
- NonResidentDetails

Details

The Details element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
surname	String	Y	Surname of the main taxpayer (up to and including 20 chars).
firstname	String	Y	First name of the main taxpayer (up to and including 20 chars).
dobself	Date	N	Date of Birth of the main taxpayer (DD/MM/YYYY). *Must be before the day of Upload and cannot precede 01/01/1900*
ppsnself	String	Y	The PPSN (RSI) number of the main taxpayer (length 8 or 9). Format is 7 numeric (including leading zeros) followed by **one or two check characters**
dateofdeath	Date	N	If this return is being filed on behalf of a deceased individual, input the date of death here. (DD/MM/YYYY). *Must be between 01/01/2021 and 31/12/2021*
personalrepresentati vename	String	N	The name of the personal representative. (170 characters) Where there is an entry in this field there must be an entry in the "Enter the date of death"
personalrepresentati veaddress	String	N	The address of the personal representative. (170 characters) Where there is an entry in this field there must be an entry in the "Enter the date of death"
dategrantofprobate	Date	N	The date that probate was obtained.(DD/MM/YYYY). The date cannot be before the date of death or after today's date. *Where there is an entry in this field there must be an entry in the "Enter the date of death"*

MandatoryDisclosure

Name	Type	Required Y/N	Description/*Validation*
numberoftransaction sec817hbsf	String	Y	The number assigned to a disclosable transaction by the Revenue Commissioners under section 817HB - self
numberoftransaction sec817hbsp	String	Y	The number assigned to a disclosable transaction by the Revenue Commissioners under section 817HB-spouse

MandatoryDisclosure2

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/Validation
crossborderrefnumbe rsf	String	Y	Reportable cross-border arrangement reference number-self
crossborderrefnumbe rsp	String	Y	Reportable cross-border arrangement reference number-spouse

Reason

The Reason element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
checktradeincome	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkpayenetincome	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkpaygrossincom e	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkproprietarydire ctor	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkforeignbank	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkshareoptions	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkforeignincome	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkrentalincome	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checknonpayeincom e	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
checkother	boolean true or false	N	Any one of the reason attributes must have a true value to proceed
otherReason	String	N	Description for other reason
checknoneabove	boolean true or false	N	Any one of the reason attributes must have a true value to proceed

Marital

The Marital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
status	integer 0 or 1 or 2 or 3 or 4 or 5 or 7 or 8 or 9 or 10	Y	Current Marital Status. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 7 for In a Civil Partnership - 8 for In a Civil Partnership but living apart - 9 for A former Civil Partner - 10 for A surviving Civil Partner *Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. **assessment**) must also be returned.*

Name	Type	Required Y/N	Description/*Validation*
newdate	Date	N	Date of change in marital circumstances within the tax year (DD/MM/YYYY). *Must be within the tax period that the return is being filed for.* *Must be after Date of Birth Self (ie. **dobself** above)* *The following attribute must be returned where this attribute is populated:* - *Previous Marital Status within the tax year (i.e. **prevstatus** below*
prevstatus	integer 0 or 1 or 2 or 3 or 4 or 5 or 7 or 8 or 9 or 10	N	Previous Marital Status within the tax year. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 7 for In a Civil Partnership - 8 for In a Civil Partnership but living apart - 9 for A former Civil Partner - 10 for A surviving Civil Partner
assessment	0 or 1 or 2 or 3	N	Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
prepopassessment	Numeric	N	Prepopulation of Basis of Assessment. For use by the ROS Offline application only.
ppsnspouse	String	N	The PPSN (RSI) number of the spouse (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one of two check characters. Cannot be same as PPSN for self (ie. ppsnself above) This is a mandatory field where the Basis of Assessment is Joint Assessed and the Spouse is a Resident. Cannot be populated with any of the following: '01234567T' '01234567t' '1234567T' '1234567t'
dobspouse	Date	N	Date of Birth of the spouse (DD/MM/YYYY). Must be before the day of Upload and cannot precede 01/01/1900 Field is mandatory where the Basis of Assessment is Joint Assessed
areassessspouse	boolean true or false	N	Indicator that the main taxpayer is the assessable spouse.
wereassessspouse	boolean true or false	N	Indicator that the main taxpayer was the previously assessable spouse.
aremaintspouse	boolean true or false	N	Indicator that the main taxpayer is maintaining the other spouse.
weremaintspouse	boolean true or false	N	Indicator that the main taxpayer was maintaining the other spouse.
previousassessment	integer 0 or 1 or 2 or 3,	N	Previous Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
nochildren	Decimal	N	Number of dependent children. Allows the entry of decimal places. E.g 1.5, 0.5

Name	Type	Required Y/N	Description/*Validation*
firstnamespouse	String	N	Spouses First Name (up to and including 20 chars). Field is mandatory where the Basis of Assessment is Joint Assessed
surnamespouse	String	N	Spouses Surname (up to and including 70 chars). Field is mandatory where the Basis of Assessment is Joint Assessed
spousegender	String	N	Gender of the spouse (Male [M] Or Female [F]) Field must be set to either 'M' or 'F'. Cannot be blank if the following fields are filled: • Ppsnspouse • Dobspouse • Dateofmarriage Field is mandatory where the Basis of Assessment is Joint Assessed
dateofmarriage	Date	N	Date of marriage (DD/MM/YYYY). Cannot be blank if the following fields are filled: • Ppsnspouse • Dobspouse • Spousegender Field is mandatory where the Basis of Assessment is Joint Assessed
highearner	boolean true or false	Y	Indicator for whether you are deemed to be assessed under Section 485E TCA 1997. This may apply where adjusted income is €125,000 and where specified reliefs are greater than €80,000. *If any of highIncomeSummary taxableincome2anotapplyself or recalculatedincomeself or taxableincome2anotapplyspouse or recalculatedincomespouse have values then yes needs to be selected here.* If yes is selected here then the highIncomeSummary taxableincome2anotapplyself and recalculatedincomeself or taxableincome2anotapplyspouse and recalculatedincomespouse are required .

Indicators

The Indicators element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
medcardself	boolean true or false	N	Indicator that the main taxpayer is a full medical card holder.
medcardspouse	boolean true or false	N	Indicator that the spouse is a full medical card holder.
prsiself	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from PRSI.
prsispouse	boolean true or false	N	Indicator that the spouse is claiming an exemption from PRSI.
prsiexemptreasonself	String	N	State reason why the self is exempt from PRSI. Cannot be greater than 40 characters.
prsiexemptreasonspouse	String	N	State reason why the spouse is exempt from PRSI. Cannot be greater than 40 characters.

Name	Type	Required Y/N	Description/*Validation*
dirself	boolean true or false	N	Indicator that the main taxpayer is a proprietary director.
dirspouse	boolean true or false	N	Indicator that the spouse is a proprietary director.
domicileself	Boolean true or false	N	Indicator that the main taxpayer was not domiciled in the state.
domicilespouse	boolean true or false	N	Indicator that the spouse was not domiciled in the state.
citizenself	boolean true or false	N	Indicator that the main taxpayer was a citizen not ordinarily resident in the state.
citizenspouse	boolean true or false	N	Indicator that the spouse was a citizen not ordinarily resident in the state.
farmerself	boolean true or false	N	Indicator that the main taxpayer was a farmer.
farmerspouse	boolean true or false	N	Indicator that the spouse was a farmer.
expressdoubt	boolean true or false	N	Indicator of uncertainty about the treatment of any item in the return. Where this attribute is returned **true** the other expression of doubt fields must also be returned.
details	String	N	Full details of the facts and circumstances of the matter. Up to and including 1000 characters
expressdoubtbasis	String	N	Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt. Up to and including 1000 characters
expressdoubttaxamount	Numeric	N	*The amount of tax to which the doubt relates.* 0 – 99999999
expressdoubtdocumentlist			Supporting documents that are being submitted Up to and including 1000 characters
expressdoubtguidelines			Published revenue guidelines that have been consulted. Up to and including 1000 characters.
detailschanged	Boolean	N	Indicator that any changes (not already notified to Revenue) to any of the following: (nature of primary trade, business or activity (b) primary business address or (c) main residence. *Note: This attribute is not used and will be removed from schema*
permincapself	Boolean	N	Indicator that the main taxpayer is permanently incapacitated
permincapspouse	Boolean	N	Indicator that the spouse is permanently incapacitated
amendselfassessment	Boolean	N	Indicator of intention to amend the self assessment return. Mandatory if **amendselfassessmentdetail** is true.
amendselfassessmentdetail	String	N	Mandatory if **amendselfassessment** is true. Cannot be greater than 1000 characters.
amendselfassessmentreason1	Boolean	N	Indicator of reason for amending assessment.
amendselfassessmentreason2	Boolean	N	Indicator of reason for amending assessment.
amendselfassessmentreason3	Boolean	N	Indicator of reason for amending assessment.
forcemajeureconcessionself	Boolean	N	Indicator for availing of the *force majeure* COVID-19 circumstances for residency purposes (self)
forcemajeureconcessionspouse	Boolean	N	Indicator for availing of the *force majeure* COVID-19 circumstances for residency purposes (spouse)
fmcdatefromself	Date	N	*force majeure* COVID-19 circumstances start date (self)
fmcdatefromspouse	Date	N	*force majeure* COVID-19 circumstances end date (self)
fmcdatetoself	Date	N	*force majeure* COVID-19 circumstances start date (spouse)

Name	Type	Required Y/N	Description/*Validation*
fmcdatetospouse	Date	N	*force majeure* COVID-19 circumstances end date (spouse)

Agent

The Agent element has the following attributes:

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

Residence

The Residence element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
residentself	boolean	N	Indicate that the main taxpayer is a resident. Cannot be both a residentself and nonresident but at least one is to be true. If residentself is true an entry is required for the below fields: • Ordinaryresidentself OR nonordinaryresidentself • Domiciledself OR nondomiciledself • At least one entry at CountryOfNationality/ @countrynationalself
residentspouse	boolean	N	Indicate that the spouse of the main taxpayer is a resident Cannot be both a residentspouse and a nonresidentspouse. If @residentself is true and • Main tax payer status is married or in a civil partnership • and joint assessed Then the below fields are required: • ordinaryresidentspouse OR nonordinaryresidentspouse • domiciledspouse OR nondomiciledspouse • At least one entry at CountryOfNationality/ @countrynationalspouse
ordinaryresidentself	boolean	N	Indicate that the main taxpayer is an ordinary resident Cannot be both ordinaryresidentself AND nonordinaryresidentself
ordinaryresidentspouse	boolean	N	Indicate that the spouse of the main taxpayer is

Name	Type	Required Y/N	Description/*Validation*
			an ordinary resident Cannot be both ordinaryresidentspouse AND nonordinaryresidentspouse
nonordinaryresidentself	boolean	N	Indicate that the main taxpayer is a non-ordinary resident Cannot be both nonordinaryresidentself AND ordinaryresidentself
nonordinaryresidentspouse	boolean	N	Indicate that the spouse of the main taxpayer is a non-ordinary resident Cannot be both nonordinaryresidentspouse AND ordinaryresidentspouse
domiciledself	boolean	N	Indicate that the main taxpayer is domiciled in the country Cannot be both domiciledself AND nondomiciledself
domiciledspouse	boolean	N	Indicate that the spouse of the main taxpayer is domiciled in the country Cannot be both domiciledspouse AND nondomiciledspouse
nondomiciledself	boolean	N	Indicate that the main taxpayer is not domiciled in the country Cannot be both domiciledself AND nondomiciledself
nondomiciledspouse	boolean	N	Indicate that the spouse of the main taxpayer is not domiciled in the country Cannot be both domiciledspouse AND nondomiciledspouse

The Residence element can contain the following optional elements:

CountryOfNationality

The **CountryOfNationality** element can occur up to 5 times.

Name	Type	Required Y/N	Description/*Validation*
countrynationalself	boolean	N	Indicate the country of nationality for the main taxpayer. At least one required if @residentself is true. See *Appendix 2 for list of country codes.*
countrynationalspouse	boolean	N	Indicate the country of nationality for the spouse of the main taxpayer At least one required if: • @residentself is true and • Main tax payer status is married or in a civil partnership • and joint assessed See *Appendix 2 for list of country codes.*

NonResidentDetails

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
nonresident	boolean	N	Indicator that the main taxpayer is a non resident. Cannot be both a residentself and nonresident but at least one is to be true. If nonresident is true the below fields are required: @nonrestaxreg @nonrescountry @nonresidentaddr
nonresidentspouse	boolean	N	Indicator that the spouse is a non resident. Cannot be both a residentspouse and a nonresidentspouse If nonresidentspouse is true the below fields are required: @nonrestaxregspouse @nonrescountryspouse @nonresidentaddrspouse
nonrestaxreg	String	N	Enter main taxpayer Tax Identification Number, of that country
nonrestaxregspouse	String	N	Enter spouse Tax Identification Number, of that country
nonrescountry	Numeric	N	Enter main taxpayer country of residence. This field represents the code to reference the State in which main taxpayer are resident. See Appendix 2 for list of country codes.
nonrescountryspouse	Numeric	N	Enter spouse country of residence. This field represents the code to reference the State in which spouse are resident. See Appendix 2 for list of country codes.
nonresidentaddr	String	N	Enter main taxpayer address in that country
nonresidentaddrspouse	String	N	Enter spouse address in that country
ordinaryresself	Boolean	N	Indicator that main taxpayer is ordinarily resident in Ireland
ordinaryresspouse	Boolean	N	Indicator that the spouse of the main taxpayer is ordinarily resident in Ireland
eucitizen	boolean	N	Indicator that the filer is a resident in another State of the European Communities.
eucitizenspouse	Boolean	N	Indicator that the spouse is a resident in another State of the European Communities.
incomeireland	Numeric	N	Income Taxable in Ireland (up to 8 numeric; 0 – 99999999).
incomeworld	Numeric	N	World Income (including Income Taxable in Ireland) (up to 8 numeric; 0 – 99999999). *World Income cannot be less than entry at incomeireland.*
claimmarriedtaxcredit	Boolean	N	Indicator to indicate if the main taxpayer is married and all the main taxpayer income and the spouse's income is chargeable to Income Tax in Ireland and the main taxpayer wishs to claim the married personal tax credits. *This must be set to true where either the non resident self or spouse tickboxes (@nonresident or @nonresidentspouse) are true and @assessment= 1 or @previousassessment = 1 and wereassessspouse boolean is true*

Trade

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

- Farmer
- TradeCapital
- Losses
- PSWT
- PRSIPaid
- AccountChoices
- AccScrnNotes
- AdjProfitLess250
- AccScrnLess250

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

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

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

TradeInfo

The TradeInfo element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
tradedes	String	N	Description of Trade (up to and including 40 chars). *Where a value has been returned for the attribute **profityear**, this attribute must be returned*
incomeforspouse	boolean true or false	N	Indicator that the income for this trade relates to the spouse. Where spouse details are being returned, i.e, Personal/Marital/@assessment= 1 or (Personal/Marital/@previousassessment = 1 and Personal/Marital/@wereassessspouse boolean is true), this attribute or the incomeforself attribute must be equal to true.
isTradeRCTRelated	boolean true or false	Y	Is this trade a relevant trade for the purposes of Relevant Contracts Tax (RCT). A relevant trade includes activities from the construction, forestry and meat-processing sectors.
employeeofanpost	Boolean	N	If employed by An Post as a sub postmaster or postmistress. If this value is set there must be an value set in the **profityear** field.
cease	Date	N	Cessation date for source of income. This is the date upon which this source of income ceased during the year (DD/MM/YYYY). *Must be within the tax year that the return is being filed.* Required if **amountofunusedloss** or **amountofunusedcapallw** is entered.
profityear	Numeric	N	Profit assessable for year of assessment 2019 (up to 8 numeric; 0 – 99999999). *Mandatory field*
balcharges	Numeric	N	Amount arising from capital allowances which were deductible in arriving at relevant income for USC (up to 8 numeric; 0 – 99999999).
balchargesnotrelusc	Numeric	N	Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
unusedcap	Numeric	N	Amount carried forward which are allowable as a deduction for USC; i.e. allowances under sections 284(1), 272(3), 658(2)(b), 659(2)(a) (up to 8 numeric; 0 – 99999999).
unusedcapnotded	Numeric	N	Amount carried forward which are not allowable as a deduction for USC; i.e. allowances under sections 284(1), 272(3), 658(2)(b), 659(2)(a) (up to 8 numeric; 0 – 99999999).
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999).
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999).
moretradnoself	Numeric	N	Number of trades for which information is being included for the main taxpayer.(up to 2 numeric; 0 - 99). *This attribute can only be returned where tradeno=7 ot tradeno=8, either moretradnoself or moretradnospouse can be returned, not both.*
moretradnospouse	Numeric	N	Number of trades for which information is being included for the spouse. (up to 2 numeric; 0 - 99). *This attribute can only be returned where tradeno=7 or tradeno=8, either moretradnoself or moretradnospouse can be returned, not both. When populated, the incomeforspouse attribute should also be returned with a value of true for this trade.*
adjustednetprofit	Numeric	N	Amount of adjusted net profit for accounting period (up to 8 numeric; 0 – 99999999). *adjustednetprofit cannot be returned with an entry in adjustednetloss and visa-versa*
adjustednetloss	Numeric	N	Amount of adjusted net loss for accounting period (up to 8 numeric; 0 – 99999999). *adjustednetloss cannot be returned with an entry in adjustednetprofit and visa-versa*
tradeno	Numeric	Y	This attribute will store the trade number. *This attribute can only store either 1-8; pertaining to the first, second , third ..etc. Details of primary trade must be returned with a tradeno="1".*
incomeforself	Boolean	N	Indicator that the income for this trade relates to the main tax payer. Where spouse details are being returned, i.e, Personal/Marital/@assessment= 1 or (Personal/Marital/@previousassessment = 1 and Personal/Marital/@wereassessspouse boolean is true), this attribute or the incomeforspouse attribute must be equal to true.

Name	Type	Required Y/N	Description/*Validation*
newbusinesscommencementdate	Date	N	Start Your Own Business Relief If you are claiming under s.472AA for starting your own business, state the date of commencement of the new business (DD/MM/YYYY) If @unemployedfortwelvemonths is true, this is a required field. The 'If this source of income ceased during the year..' field (/TradeInfo/@cease) is blank then this field must have a date within the range of 25/10/2013 – 31/12/2019. The 'If this source of income ceased during the year..' field (/TradeInfo/@cease) is populated then this field must have a date within the range of 25/10/2013 – the cease date (/TradeInfo/@cease). If a spouse claims the Start Your Own Business relief on more than one trade; this field must have the same date for each trade.
unemployedfortwelvemonths	boolean true or false	N	Start Your Own Business Relief If you are claiming under s.472AA for starting your own business, confirm that you have been unemployed for 12 months immediately preceding the commencement date. If @newbusinesscommencementdate contains a valid value, this is a required field.
amountofunusedloss	Numeric	N	Terminal Loss Relief : The amount of unused loss in the final twelve months to the date of cessation (up to 8 numeric; 0 – 99999999).
amountofunusedcapallw	Numeric	N	Terminal Loss Relief : The amount of unused capital allowances in the final twelve months to the date of cessation (up to 8 numeric; 0 – 99999999).
datetradeceased	Date	N	(b)(iii)(I) Where the amount at (b) [@amountoflossrelief] is a claim for terminal loss relief for the year 2022, state the date the trade ceased. *Date cannot be before 1 January 2022 or after today's date. Required if amountoflossrelief is filled and losssubsequentyrone is false and losssubsequentyrtwo is false.*
losssubsequentyrone	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2021: (b)(i)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2022 year of assessment *Must be set to true if any of the following have a value/are set to true:* - *ossescarriedbacksubsequentyrone* - *cacarriedbacksubsequentyrone* - *claiminterimreliefsubsequentyrone* - *taxsec395bsubsequentyrone*

Name	Type	Required Y/N	Description/*Validation*

lossescarriedbacksubsequentyrone	Numeric	N	If this is a claim for Covid-19 relief for losses arising in 2021:
			(b)(i)(II) State the amount of losses carried back to 2021 (UP TO 8 NUMERIC; 0 – 99999999).
			
			If losssubsequentyrone is true, either of the following must be populated:
			  - *lossescarriedbacksubsequentyrone*
			    OR
			  - *cacarriedbacksubsequentyrone*

cacarriedbacksubsequentyrone	Numeric	N	If this is a claim for Covid-19 relief for losses arising in 2021:
			(b)(i)(III) State the amount of capital allowances carried back to 2021 (UP TO 8 NUMERIC; 0 – 99999999).
			
			If losssubsequentyrone is true, either of the following must be populated:
			  - *lossescarriedbacksubsequentyrone*
			    OR
			  - *cacarriedbacksubsequentyrone*

claiminterimreliefsubsequentyrone	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2022: (b)(i)(IV) Tick this box if the claim is for interim relief
taxsec395bsubsequentyrone	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2022: (b)(i)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B. You are tax compliant if your tax affairs are up to date and there are no returns or payments outstanding. *If claiminterimreliefsubsequentyrone is true, this attribute (taxsec395bsubsequentyrone) must be true.*

losssubsequentyrtwo	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2022:
			(b)(ii)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2022 year of assessment
			
			Must be set to true if any of the following have a value/are set to true:
			  - *ossescarriedbacksubsequentyrtwo*
			  - *cacarriedbacksubsequentyrtwo*
			  - *claiminterimreliefsubsequentyrtwo*
			  - *taxsec395bsubsequentyrtwo*

lossescarriedbacksubsequentyrtwo	Numeric	N	If this is a claim for Covid-19 relief for losses arising in 2022:
			(b)(ii)(II) State the amount of losses carried back to 2019 (UP TO 8 NUMERIC; 0 – 99999999).
			
			If losssubsequentyrtwo is true, either of the following must be populated:
			  - *lossescarriedbacksubsequentyrtwo*
			    OR
			  - *cacarriedbacksubsequentyrtwo*

Name	Type	Required Y/N	Description/*Validation*
cacarriedbacksubsequentyrtwo	Numeric	N	If this is a claim for Covid-19 relief for losses arising in 2022: (b)(ii)(III) State the amount of capital allowances carried back to 2019 (UP TO 8 NUMERIC; 0 – 99999999). *If losssubsequentyrtwo is true, either of the following must be populated:* *- lossescarriedbacksubsequentyrtwo* *OR* *- cacarriedbacksubsequentyrtwo*
claiminterimreliefsubsequentyrtwo	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2022: (b)(ii)(IV) Tick this box if the claim is for interim relief
taxsec395bsubsequentyrtwo	boolean true or false	N	If this is a claim for Covid-19 relief for losses arising in 2022: (b)(ii)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B. You are tax compliant if your tax affairs are up to date and there are no returns or payments outstanding. *If claiminterimreliefsubsequentyrtwo is true, this attribute (taxsec395bsubsequentyrtwo) must be true.*
amountofsubsequentlossrelief	Numeric	N	(b)(iii)(II) State the amount of the terminal loss relief available for 2019 *Mandaory if datetradeceased is populated.*

Farmer

The Farmer element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
regFarmPartner	Boolean, true or false	N	Tick the box if you are a partner is a Registered Farm Partnership as defined by S 667C
shareofstockrelief667B	Numeric	N	Share of Stock relief claimed under S 667B (up to 10 numeric; 0 – 9999999999)
shareofstockrelief667C	Numeric	N	Share of Stock relief claimed under S 667C (UP TO 10 NUMERIC; 0 – 9999999999)
wholeOrPartShareFarm	Boolean, true or false	N	Tick the box if this trade relates in whole or in part to Share Farming
electToIncomeAvg	Boolean, true or false	N	Tickbox for "If you wish to elect to income average for the year 2022 (and subsequent years)" *If 'withdrawFromIncomeAvg' is true then this field should be false.*
assessableProfitForYear	Boolean, true or false	N	Profit assessable for year of assessment 2022 *If 'electToIncomeAvg' is true then this field should be true.* *If 'withdrawFromIncomeAvg' is true then this field should be false.* *If @incomeAvgS657 is true then this field must be true.*
withdrawFromIncomeAvg	Boolean, true or false	N	The tickbox for "If you wish to withdraw from income averaging for the year 2022" *If 'assessableProfitForYear' is true then this field should be false.*

Name	Type	Required Y/N	Description/*Validation*
incomeAvgS657	Boolean, true or false	N	Box signifying the wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A). Populated from incomeAvgS657 on the Farmer sub panel *Must be true if an amount is populated in @netProfitAssessable*
netProfitAssessable	Numeric	N	Amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging. (up to 8 numeric; 0 – 99999999) Populated from netProfitAssessable on the Farmer sub panel *This field is mandatory if the @incomeAvgS657 is true.* *Must be less than @profityear*
successortaxreference		N	Succession Farm Partnership tax reference number (up to and including 10 chars) Can only be filled if regFarmPartner is ticked.
datepartnershipentered	Date	N	Date this partnership was entered on the register of succession farm partnerships with the Dept. of Agriculture Food and the Marine (DD/MM/YYYY). Can only be filled if regFarmPartner is ticked. *Required field if any of following is filled:* • successortaxreference • datepartnershipentered • farmerbox OR successorbox • confirmsuccessorage • profitsharepercentage
farmerbox	Boolean	N	Checkbox signifying the taxpayer is a Farmer Can only be filled if regFarmPartner is ticked. *Required field if any of following is filled:* • successortaxreference • datepartnershipentered • confirmsuccessorage • profitsharepercentage
successorbox	Boolean	N	Checkbox signifying the taxpayer is a Successor Can only be filled if regFarmPartner is ticked. *Required field if any of following is filled:* • successortaxreference • datepartnershipentered • confirmsuccessorage • profitsharepercentage
confirmsuccessorage	Boolean	N	Confirmation that no "successor" in this partnership was aged over 40 at the 1 January 2019 Can only be filled if regFarmPartner is ticked. *Required field if any of following is filled:* • successortaxreference • datepartnershipentered • farmerbox OR successorbox • profitsharepercentage

Name	Type	Required Y/N	Description/*Validation*
profitsharepercentage	Numeric	N	Share of the of the profits as per the partnership agreement (%) (up to 3 numeric; 0-100) Can only be filled if regFarmPartner is ticked. *Required field if any of following is filled:* • successortaxreference • datepartnershipentered • farmerbox OR successorbox • confirmsuccessorage
successiontaxcredit	Numeric	N	Maximum Succession Tax Credit due. (up to 8 numeric; 0-99999999) Populated from the CALCULATE button. Can only be filled if regFarmPartner is ticked.
registeredFarmPartnerReliefPriorOneYear	Numeric	N	Relief for partner in Registered Farm Partnerships under S. 667C used in 2021(up to 10 numeric; 0 – 9999999999)
registeredFarmPartnerReliefPriorTwoYears	Numeric	N	Relief for partner in Registered Farm Partnerships under S. 667C used in 2019 (up to 10 numeric; 0 – 9999999999)
qualifyFarmerReliefPriorYears	Numeric	N	Relief for qualifying farmer under S. 667B used in prior years(up to 10 numeric; 0 – 9999999999)
shareofsuccessiontax667DpriorYears	Numeric	N	share of Succession Tax Credit under s.667D claimed in prior years(up to 10 numeric; 0 – 9999999999)

TradeCapital

The TradeCapital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
machinery	Numeric	N	Machinery Capital Allowances (up to 8 numeric; 0 – 99999999)
energyefficientequipment	Numeric	N	Amount entered refers to 'energy-efficient equipment' under Section 285A TCA 1997 (up to 8 numeric; 0 – 99999999) *This field cannot be greater than the amount at @machinery*
farmnitrates	Numeric	N	Farm Nitrates (up to 8 numeric; 0 – 99999999).
industrial	Numeric	N	Industry Capital Allowances (up to 8 numeric; 0 – 99999999).
other	Numeric	N	Other Capital Allowances (up to 8 numeric; 0 – 99999999).
addunused	Numeric	N	Amount if there are no/insufficient profits, and you wish to elect to add any unused current year Capital Allowances to any loss made in the trade for this year (Section 392 TCA 1997). Election to be made on or before 31/12/2019 (up to 8 numeric; 0 – 99999999).
propertyincentive	boolean, true or false	N	Indicator whether a claim to property based incentive schemes are included in the Capital Allowances figure. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element*

Name	Type	Required Y/N	Description/*Validation*
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapitalAllow element.*
livingCity	Numeric	N	Living City Capital Allowances (up to 8 numeric; 0 – 99999999) *This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapitalAllow element.*
aviationservicesfacility	Numeric	N	Aviation Services Facility (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from* aviationservicefacilitiescapallow *field on SpecReliefCapitalAllow element.*
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapitalAllow element.*
machinerychildfitnesscentreequip	Numeric	N	If any amount entered above refers to 'childcare and fitness centre equipment' under section 285B enter that amount here
machinerygasrefuelcentreequip	Numeric	N	If any amount entered above refers to 'gas vehicles and refuelling equipment' under section 285C enter that amount here
childCareOrFitnessBuildCap	Numeric	N	In respect of building used for the purposes of providing childcare services or a fitness centre to employees (section 843B) enter the amounto 0f cpaital allowances.

The TradeCapital element can contain any of the following optional elements:

- SpecReliefCapitalAllow

SpecReliefCapitalAllow

The SpecReliefCapitalAllow element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountSpecReliefCap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE other than Living city initiative allowances (up to 8 numeric; 0 – 99999999).
livingCitySpecReliefCap	Numeric	N	Amount of capital allowances (In respect of any Living City Initiative 372AAC capital allowance) (up to 8 numeric; 0 – 99999999). *Required field if any of following is filled:* • *qualPremisesAddress* • *aggQualExpendDetail* • *serviceDescription* • *marketValuePrior*

Name	Type	Required Y/N	Description/*Validation*
qualPremisesAddress	String	N	Address of the qualifying premises (up to 140 characters). *Required field if any of following is filled:* • *livingCitySpecReliefCap* • *aggQualExpendDetail* • *serviceDescription* • *marketValuePrior*
aggQualExpendDetail	String	N	Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises (up to 1000 characters). *Required field if any of following is filled:* • *livingCitySpecReliefCap* • *qualPremisesAddress* • *serviceDescription* • *marketValuePrior*
serviceDescription	Integer 0 or 1 or 2 or 3 or 4 or 5 or 7 or 8	N	Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises • 0 for 'Not Selected' • 1 for 'Retail' • 2 for 'Doctor' • 3 for 'Dentist' • 4 for 'Legal Services' • 5 for 'Accountant' • 6 for 'Hair/Beauty' • 7 for 'Restaurant' • 8 for 'Other' *Required field if any of following is filled:* • *livingCitySpecReliefCap* • *qualPremisesAddress* • *aggQualExpendDetail* • *marketValuePrior*
livingcitycap	Numeric	N	Amount of capital allowances (In respect of any Living City Initiative 372AAD capital allowance) (up to 8 numeric; 0 – 99999999). *Required field if any of following is filled:* • premisesaddress • aggregatedetails • localauthorityreferecenumber *Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.*
premisesaddress	String	N	The address of the special qualifying premises in respect of which the eligible expenditure was incurred (up to and including 140 chars) *Required field if any of following is filled:* • livingcitycap • aggregatedetails • localauthorityreferecenumber *Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.*

Name	Type	Required Y/N	Description/*Validation*
aggregatedetails	String	N	Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises (up to and including 1000 chars) *Required field if any of following is filled:* • livingcitycap • premisesaddress • localauthorityreferecenumber *Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.*
localauthorityreferecenumber	String	N	Reference number supplied by the Local Authority with the Letter of Certification (up to and including 40 chars) *Required field if any of following is filled:* • livingcitycap • premisesaddress • aggregatedetails *Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.*
uniqueidnumber	String	N	The unique Identification Number assigned to the special qualifying • (up to and including 40 chars) *Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.*
aviationservicefacilitiescapallow	Numeric	N	Aviation Services Facilities accelerated capital allowances provided for under S 273(3)(k)(i) (up to 8 numeric; 0 – 99999999). *Required field if any of following is filled:* • aggamountspeccapital addressbuildingstruc
aggamountspeccapital	Numeric	N	Aggregate amount of specified capital expenditure incurred (up to 8 numeric; 0 – 99999999). *Required field if any of following is filled:* • aviationservicefacilitiescapallow • addressbuildingstruc
addressbuildingstruc	String	N	Address of building or structure (up to 140 characters). *Required field if any of following is filled:* • aviationservicefacilitiescapallow • aggamountspeccapital
otherSpecReliefCap	Numeric	N	All other specified relief capital allowances • (up to 8 numeric; 0 – 99999999).
childCareOrFitnessBuildCap	Numeric	N	In respect of building used for the purposes of providing childcare services or a fitness centre to employees (section 843B) enter the amounto 0f cpaital allowances.

<u>Note:</u> The SpecReliefCapitalAllow element is also reused in the RentalCapital element with the names SpecReliefCapAllowSelf and SpecReliefCapAllowSpouse

Losses

The Losses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
totalloss	Numeric	N	Total amount of loss for offset against other income. (up to 8 numeric; 0 – 99999999). *This value must be equal to the sum of addunused plus currentloss.*
priorloss	Numeric	N	Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999).
currentRelevantLoss	Numeric	N	Current Relevant Loss under S.381B (up to 8 numeric; 0 – 31750) *Cannot have a value both here and in the 'currentloss' field. Cannot have a value in this field if there is a profit it the current trade. Must have an entry in 'accountsfrom' and 'accountsto' fields in the 'AccountChoice' element if there is a value in this field.*
currentRelevantLoss Used	Numeric	N	Amount of Current Relevant Loss under S.381B used (up to 8 numeric; 0 – 99999999) *This field is the amount of the currentRelevantLoss that is relevant to this trade.Allocated pro-rata.* *31,750 x (S. 381B loss / total S. 381B losses) x (days in this trade / 365)*
currentloss	Numeric	N	Amount of losses in this trade period 2019 (up to 8 numeric; 0 – 99999999). *Cannot have a value both here and in the 'currentRelevantLoss' field.*
taxcredloss	Numeric	N	Amount of tax credit due in respect of residential development land losses in this trade period 2019 (up to 8 numeric; 0 – 99999999).
taxpayloss	Numeric	N	Amount of tax payable on profits or gains in respect of residential development land losses in this trade period 2019 (up to 8 numeric; 0 – 99999999).
specreliefcap	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999).
otherspecreliefcap	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999).

PSWT

The PSWT element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
pswt	Numeric	N	Gross PSWT (Euro and Cent) for this basis period (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

PRSIPaid

The PRSIPaid element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountofprsipaid	Numeric	N	Only enter PRSI deducted on your postmaster/postmistress income.

Name	Type	Required Y/N	Description/*Validation*
			If a value is set here, then employeeofanpost must be true. (up to 8 numeric; 0 – 99999999).

AccountChoices

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

AccountChoice

The AccountChoice element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
partnershipppsn	String	N	The PPSN (RSI) number of the partnership (length 8 or 9). Format is 7 numeric (including leading zeros) followed by one or two check characters.
nonactivepartner	Boolean	N	Non-active partner within the meaning of Section 409A TCA 1997
accountsfrom	Date	N	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). *Must be before the day of Upload.*
accountsto	Date	N	Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). *Must be before the day of Upload.* *Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e.* **accountsfrom** *above).* *Cannot be greater than 24 months after the date entered in @accountsfrom*
accountsyear	Numeric	N	Income Tax Return with which the returns were submitted. *Must be a valid year between 2010 and 2017*
submitixblviaros	Boolean	N	Tick the box if you are choosing the option to submit your financial statements in iXBRL format via ROS please tick the box. *(Allows the return to be submitted without the completion of the mandatory fields in the Extract from Accounts section in the same way that the two questions re previously submitted accounts and partnership accounts.)*
spousepartnertradenum	Numeric	N	Validation has been added to check that details have been completed for the Trade selected in the new drop-down menu. If the income arises from a partnership with your spouse, and the partnership does not have a separate tax reference number, enter the trade number under which the accounts information is filed in this Form 11. (Validation checks that the Trade number selected for this field is completed. If no details were entered in the selected trade, cross panel validation fails.)

AccScrnLess250

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

AccScrnLess250Info

The AccScrnLess250Info element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
sales	Numeric	N	Sales or Receipts or Turnover (up to 10 numeric; 0 – 9999999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* *- Receipts from Government Agencies (i.e.* **govnreceipts** *below)* *- Other Income (i.e.* **otherincome** *below)*
govnreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 10 numeric; 0 – 9999999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* *- Sales or Receipts or Turnover (i.e.* **sales** *above)* *- Other Income (i.e.* **otherincome** *below)*
otherincome	Numeric	N	Other Income (up to 10 numeric; 0 – 9999999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* *- Sales or Receipts or Turnover (i.e.* **sales** *above)* *Receipts from Government Agencies (i.e.* **govnreceipts** *above)*
purchases	Numeric	N	Purchases (up to 10 numeric; 0 – 9999999999).
tradeprofit	Numeric	N	Gross Trading Profits (up to 10 numeric; 0 – 9999999999).
staffcosts	Numeric	N	Salaries or wages, staff costs (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
subcontractors	Numeric	N	Sub-contractors (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
consproffees	Numeric	N	Consultancy, Professional fees (up to 10 numeric; 0 – 9999999999).
motortravelsubsist	Numeric	N	Motor, Travel and Subsistence (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
repairsrenewals	Numeric	N	Repairs or Renewals (up to 10 numeric; 0 – 9999999999).
depreciation	Numeric	N	Depreciation, Goodwill or Capital write-off (up to 10 numeric; 0 – 9999999999).
provisionbaddebts	Numeric	N	Provisions including Bad Debts (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at provisionbaddebts if there is an entry at provisionbaddebtsneg*
expensesother	Numeric	N	Total Other Expenses (up to 10 numeric; 0 – 9999999999).
capitalintroduced	Numeric	N	Cash or Capital Introduced (up to 10 numeric; 0 – 9999999999).
drawings	Numeric	N	Drawings (net of tax and pension contributions) (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*

Name	Type	Required Y/N	Description/*Validation*
closingbalance	Numeric	N	Closing Capital Balance (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at closingbalance if there is an entry at closingbalanceneg*
stock	Numeric	N	Stock, Work In Progress, Finished Goods (up to 10 numeric; 0 – 9999999999).
debtors	Numeric	N	Debtors and Prepayments (up to 10 numeric; 0 – 9999999999).
bankdebit	Numeric	N	Cash or Bank (Debit) (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
bankcredit	Numeric	N	Bank or Loans or Overdraft (Credit) (up to 10 numeric; 0 – 9999999999). *This is a mandatory attribute.*
clientaccbalancecredit	Numeric	N	Client Account Balances for a debit value (up to 10 numeric; 0 – 9999999999).
clientaccbalancedebit	Numeric	N	Client Account Balances for a credit value (up to 10 numeric; 0 – 9999999999).
creditorsaccruals	Numeric	N	Creditors and Accruals (up to 10 numeric; 0 – 9999999999).
taxcreditors	Numeric	N	Tax creditors (up to 10 numeric; 0 – 9999999999).
assets	Numeric	N	Net Assets (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at assets if there is an entry at assetsneg*
provisionbaddebtsneg	Numeric	N	Provisions including Bad Debts if negative (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at provisionbaddebtsneg if there is an entry at provisionbaddebts*
closingbalanceneg	Numeric	N	Closing Capital Balance if negative (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at closingbalance if there is an entry at closingbalanceneg*
assetsneg	Numeric	N	Net Assets if negative (up to 10 numeric; 0 – 9999999999). *Cannot have an entry at assets if there is an entry at assetsneg*
othersubcontractors	Numeric	N	Other subcontractors (up to 10 numeric; 0 – 9999999999).
rentpayable	Numeric	N	Rent payable (up to 10 numeric; 0 – 9999999999).
additionalCosts	Numeric	N	Additional costs (up to 10 numeric; 0 – 9999999999).
expensesothernegative	Numeric	N	Other negative expenses (up to 10 numeric; 0 – 9999999999).

AdjProfitLess250

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

ProfitLess250

The ProfitLess250 element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
profit	Numeric	N	Net profit per accounts (up to 10 numeric; 0 – 9999999999).

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

Adjustments

The Adjustments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
motorexpenseless250	Numeric	N	Add-back motor expenses (up to 10 numeric; 0 – 9999999999).
donation	Numeric	N	Add-back donations (political and charitable) or entertainment (up to 10 numeric; 0 – 9999999999).
lightheatphoneless250	Numeric	N	Add-back light heat and phone (up to 10 numeric; 0 – 9999999999).
gainssaleassets	Numeric	N	Other net gain on sale of fixed assets (up to 10 numeric; 0 – 999999999).
losssaleassets	Numeric	N	Other net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999).
stockrelief666	Numeric	N	Stock relief claimed under S 666 (up to 10 numeric; 0 – 9999999999).
stockrelief667B	Numeric	N	Stock relief claimed under S 667B (up to 10 numeric; 0 – 9999999999).
stockrelief667C	Numeric	N	Stock relief claimed under S 667C(up to 10 numeric; 0 – 9999999999).
norequiredajusttoprofit	Boolean	N	Check if no adjust is necessary
deductionforincreasecarbontax	Numeric	N	Deduction for increased cabon tax(up to 10 numeric; 0 – 9999999999).
otheraddbacks	Numeric	N	Other addbacks(up to 10 numeric; 0 – 9999999999).
otherdeductions	Numeric	N	Other deductions(up to 10 numeric; 0 – 9999999999).
amountnetprofitafterajust	Numeric	N	Amount net profit after adjust(up to 10 numeric; 0 – 9999999999).
AMOUNTNETLOSSAFTERAJUST	Numeric	N	Amount net loss after adjust (up to 10 numeric; 0 – 9999999999).

ProfitAssessable

The profitAssessable element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtadjustnetprofit	Numeric	N	Amount adjusted net profit (up to 10 numeric; 0 – 9999999999).
amtadjustnetloss	Numeric	N	Amount adjusted net loss (up to 10 numeric; 0 – 9999999999).

AccScrnNotes

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

- AdditionalNote

AdditionalNote

The AdditionalNote element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
additionalnotetext	String	N	Additional Information Note (up to 500 characters).

Rental

The Rental element has the attributes.

Name	Type	Required Y/N	Description/*Validation*
nettotalrentself	Numeric	N	Amount of chargeable income from all sources, net of expenses but before capital allowances and losses (up to 8 numeric; 0 – 99999999). This value must equal Residential/@netrentself + Land/@netrentself
nettotalrentspouse	Numeric	N	Amount of chargeable income from all sources, net of expenses but before capital allowances and losses, for spouse (up to 8 numeric; 0 – 99999999). This value must equal Residential/@netrentspouse + Land/@netrentspouse
formcompbycollagent	Boolean		Form is being completed by a collection agent
formcompbycollagent spouse	Boolean		Form is being completed by a collection agent for the spouse
taxwithheldbytenant	Boolean		The tax was withheld by my tenant on the gross rents
taxwithheldbytenantspouse	Boolean		The tax was withheld by my tenant on the gross rents for the spouse

The rest of the panel consists of any of the following optional elements:

- Residential
- Land
- RentalCapital

Residential

The Residential element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
restenanciesactself	boolean true or false	N	Boolean to monitor when the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in this year
restenanciesactspouse	boolean true or false	N	Boolean to monitor when the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in this year for the spouse/civil partner

rentself	Numeric	N	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999).
			A value is required in the attribute Number of properties rented where a value is returned here (i.e. **properties** *below).*
			This attribute is required where there is a value for any of the following attributes:
			   - **properties**
			   - **repairsexpensesself**
			   - **interestexpensesself**
			   - **reliefexpensesself**
			   - **otherexpensesself**

Name	Type	Required Y/N	Description/*Validation*
rentspouse	Numeric	N	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Number of properties rented where a value is returned here (i.e.* **properties** *below).* *This attribute is required where there is a value for any of the following attributes:* - **propertiesspouse** - **repairsexpensesspouse** - **interestexpensesspouse** - **reliefexpensesspouse** - **otherexpensesspouse**
netrentself	Numeric	N	Net rental income for the main tax payer (up to 8 numeric; -99999999 – 99999999). A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. **rentself** above).
netrentspouse	Numeric	N	Net rental income for the spouse (up to 8 numeric; -99999999 – 99999999). A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. **rentsspouse** above).
repairsexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairsexpensesspouse	Numeric	N	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric	N	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensesspouse	Numeric	N	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
reliefexpensesself	Numeric	N	Expenses for "Section 23" type relief if 2019 is your first year of claim for the main taxpayer (up to 8 numeric; 0 – 99999999).
reliefexpensesspouse	Numeric	N	Expenses for "Section 23" type relief if 2019 is your first year of claim for the spouse (up to 8 numeric; 0 – 99999999).
preletexpensesself	Numeric	N	Pre-letting expenditure on vacant properties for the main taxpayer (up to 8 numeric; 0-99999999)
preletexpensesspouse	Numeric	N	Pre-letting expenditure on vacant properties for the spouse (up to 8 numeric; 0-99999999)
otherexpensesself	Numeric	N	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensesspouse	Numeric	N	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).
properties	Numeric	N	Number of properties rented for main taxpayer (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* - *Gross Rents for the main taxpayer (i.e.* **rentself** *above)*
propertiesspouse	Numeric	N	Number of properties rented spouse (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* - *Gross Rents for the spouse (i.e.* **rentsspouse***)*
previousyearsrelevantinterestclaimedsf	Numeric	N	Amount of additional 'relevant interest' claimed for the years 2016, 2017, and 2018. (**self**)
previousyearsrelevantinterestclaimedsp	Numeric	N	Amount of additional 'relevant interest' claimed for the years 2016, 2017, and 2018. (**spouse**)

ResidentTenancyDetails

The ResidentTenancyDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
residenttenancynumber	String	N	Residential Tenancy Number

Land

The Land element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rentself	Numeric	N	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Number of properties rented where a value is returned here (i.e. **properties** below). This attribute is required where there is a value for any of the following attributes:* - **lossself** - **repairsexpensesself** - **interestexpensesself** - **otherexpensesself** - **farmretschemeself**
rentspouse	Numeric	N	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Number of properties rented where a value is returned here (i.e. **properties** below). This attribute is required where there is a value for any of the following attributes:* - **lossspouse** - **repairsexpensesspouse** - **interestexpensesspouse** - **otherexpensesspouse** - **farmretschemespouse**
netrentself	Numeric	N	Net rental income for the main tax payer (up to 8 numeric; -99999999 – 99999999). A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. **rentself** above).
netrentspouse	Numeric	N	Net rental income for the spouse (up to 8 numeric; -99999999 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. **rentspouse** above).
repairsexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairsexpensesspouse	Numeric	N	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric	N	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensesspouse	Numeric	N	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
otherexpensesself	Numeric	N	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensesspouse	Numeric	N	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
farmretschemeself	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 20000* *Value can't be greater than the value in @rentself*
farmretschemespouse	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 20000* Value can't be greater than the value in @rentspouse
lossself	Numeric	N	Unused losses from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999).
lossspouse	Numeric	N	Unused losses from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
lossspecreliefself	Numeric	N	Amount of loss arising from specified property relief within the meaning of S 531AAE. (up to 8 numeric; 0 – 99999999).
lossspecreliefspouse	Numeric	N	Amount of loss arising from specified property relief within the meaning of S 531AAE for the spouse (up to 8 numeric; 0 – 99999999).
properties	Numeric	N	Number of properties rented for main taxpayer (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* - *Gross Rents for the main taxpayer (i.e. **rentself** above)*
noacreage	Numeric	N	Area in Hectares for main taxpayer (if applicable) (up to 7 numeric; 0.00 – 99999.99).
propertiesspouse	Numeric	N	Number of properties rented spouse (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned at the attribute:* - *Gross Rents for the spouse (i.e. **rentsspouse***)
noaceragespouse	Numeric	N	Area in Hectares for spouse (if applicable) (up to 7 numeric; 0.00 – 99999.99).

RentalCapital

The RentalCapital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claimpropertyself	boolean true or false	N	Self indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element.*
claimpropertyspouse	boolean true or false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element*
capitalselfa	Numeric	N	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999)
specreliefcapselfA	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfA value for validation*

Name	Type	Required Y/N	Description/*Validation*
livingCitySelf	Numeric	N	Living City Initiative property relief capital allowances, as defined in S 372AAC (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapAllowSelf element.*
livingCitySpouse	Numeric	N	Living City Initiative property relief capital allowances, as defined in S 372AAC, for the spouse (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapAllowSpouse element.*
livingCitySelfAdditional	Numeric	N	Living City Initiative property relief capital allowances, as defined in S 372AAD for the main taxpayer (up to 8 numeric; 0-99999999) Populated with the value from livingcitycap on SpecReliefCapAllow
livingCitySpouseAdditional	Numeric	N	Living City Initiative property relief capital allowances, as defined in S 372AAD for the spouse (up to 8 numeric; 0-99999999) Populated with the value from livingcitycap on SpecReliefCapAllow
aviationservicesfacilityself	Numeric	N	Aviation Services Facility (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from* aviationservicefacilitiescapallow *field on SpecReliefCapitalAllowSelf element.*
aviationservicesfacilityspouse	Numeric	N	Aviation Services Facility, for the spouse/civil partner (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from* aviationservicefacilitiescapallow *field on SpecReliefCapAllowSpouse element.*
otherspecreliefcapselfA	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfA value for validation*
capitalspousea	Numeric	N	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
specreliefcapspouseA	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseA value for validation*
otherspecreliefcapspouseA	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseA value for validation*
capitalselfb	Numeric	N	Capital Allowances for the year 2019 for the main taxpayer (up to 8 numeric; 0 – 99999999).
specreliefcapselfB	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfB value for validation* *This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapAllowSelf element.*

Name	Type	Required Y/N	Description/*Validation*
otherspecreliefcapselfB	Numeric	N	All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalselfB value for validation* *This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapAllowSelf element.*
capitalspouseb	Numeric	N	Capital Allowances for the year 2019 for the (up to 8 numeric; 0 – 99999999)
specreliefcapspouseB	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseB value for validation* *This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapAllowSpouse element.*
otherspecreliefcapspouseB	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the capitalspouseB value for validation* *This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapAllowSpouse element.*
capallthisyearself	Numeric	N	Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* • netrentself • (capitalselfA + capitalselfB*)* *But* • *Where* **capitalselfA + capitalselfB** *are both not populated, this attribute should also not be populated* • *The above rule applies only where* **netrentself** *and at least one of* **capitalselfA + capitalselfB** *are populated*
capallthisyearspouse	Numeric	N	Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* • **netrentspouse** • **(capitalspouseA + capitalspouseB)** *But* • *Where* **capitalspouseA + capitalspouseB** *are both not populated, this attribute should also not be populated* • *The above rule applies only where* **netrentspouse** *and at least one of* **capitalspouseA + capitalspouseB** *are populated*
capallforwardself	Numeric	N	Capital Allowances carried forward for the main taxpayer (up to 8 numeric; 0 – 99999999) *Note: This attribute is not used and will be removed from schema*
capallforwardspouse	Numeric	N	Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999) *Note: This attribute is not used and will be removed from schema*

Name	Type	Required Y/N	Description/*Validation*
sectionrestrictionself	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the main taxpayer (up to 8 numeric) *This value must not exceed the lesser of:* • *31750* • **capitalselfb** *minus* **(netrentself – capitalselfa)*** *where **(netrentself – capitalselfa)** *< 0 it is treated as 0.*
restrictionspecreliefcapself	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionself value for validation*
restrictionotherspecreliefcapself	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionself value for validation*
sectionrestrictionspouse	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric) *Where this attribute is populated it must not exceed the lesser of:* • *31750* • **capitalspouseb** *minus* **(netrentspouse – capitalspousea)*** *where **(netrentspouse – capitalspousea)** *< 0 it is treated as 0.*
restrictionspecreliefcapspouse	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionspouse value for validation*
restrictionotherspecreliefcapspouse	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionrestrictionspouse value for validation*
sectionnorestrictionself	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where this attribute is populated it must not exceed:* **capitalselfb** *minus* **((netrentself – capitalselfa) – sectionrestrictionself)*** *where **(netrentself – capitalselfa)** *< 0 it is treated as 0*
norestrictionspecreliefcapself	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionself value for validation*
norestrictionotherspecreliefcapself	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionself value for validation*

Name	Type	Required Y/N	Description/*Validation*
sectionnorestrictionspouse	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is populated it must not exceed:* **capitalspouseb** *minus* **((netrentspouse – capitalspousea) – sectionrestrictionspouse)*** *where **(netrentspouse – capitalspousea)** *< 0 it is treated as 0*
norestrictionspecreliefcapspouse	Numeric	N	Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionspouse value for validation*
norestrictionotherspecreliefcapspouse	Numeric	N	All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). *Note: This value is included with the sectionnorestrictionspouse value for validation*

The RentalCapital element consists of any of the following optional elements:

- SpecReliefCapAllowSelf
- SpecReliefCapAllowSpouse

Note: Both the SpecReliefCapAllowSelf and SpecReliefCapAllowSpouse elements have the same attributes as the SpecReliefCapitalAllow element in the TradeCapital Section.

Invest

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

- RetentionTax
- SavingAccounts
- GrossDistribution

RetentionTax

The RetentionTax element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount25self	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 25% for the main taxpayer (up to 8 numeric; 0 - 99999999).
amount25spouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was deducted) at 25% for the spouse (up to 8 numeric; 0 - 99999999).
amountnotdedself	Numeric	N	Gross Amount of Deposit Interest (where DIRT was **not** deducted) for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountnotdedspouse	Numeric	N	Gross Amount of Deposit Interest (where DIRT was **not** deducted) for the spouse (up to 8 numeric; 0 - 99999999).

SavingAccounts

The SavingAccounts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts (where DIRT was deducted) at 25% for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts (where DIRT was deducted) at 25% for the spouse (up to 8 numeric; 0 – 99999999).

GrossDistributions

The GrossDistributions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted) for the main taxpayer (up to 9 numeric; 0 – 999999999).
amountspouse	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted) for the spouse (up to 9 numeric; 0 – 999999999).
amountnotdeductedself	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax wasnot deducted) for the main taxpayer (up to 9 numeric; 0 – 999999999).
amountnotdeductedspouse	Numeric	N	Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted) for the spouse (up to 9 numeric; 0 – 999999999).

Name	Type	Required Y/N	Description/*Validation*
grossreitself	Numeric	N	Gross amount of dividends received from a Real Estate Investment Trust (REIT) – self (up to 9 numeric; 0 – 999999999).
grossreitspouse	Numeric	N	Gross amount of dividends received from a Real Estate Investment Trust (REIT) – spouse (up to 9 numeric; 0 – 999999999).
qualifynonresself	boolean true or false	N	Indicator of being a qualifying non resident. Can only be true if both - nonresident - ordinaryresself from Personal Details panel are true
qualifynonresspouse	boolean true or false	N	Indicator of spouse being a qualifying non resident Can only be true if both - nonresidentspouse - ordinaryresspouse from Personal Details panel are true

Paye

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

- DSPDetails
- Employments
- Pensions
- Employment
- PayeTax
- RNDRelief
- SocialWelfare

DSPDetails

DSPDetails is an optional element that has no attributes and the consist of the following optional elements.
- DSPPensionSelf
- DSPPensionSpouse

These Elements is of type DSPPensionSet. Refer last section to know details about this type.

Employments

The Employments element can occur up to 20 times. This element is used to capture individual employment details for each spouse. It has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
employername	String	N	Employer's name (up to and including 70 chars) Required if any other field on this panel is populated.
indicatorselforspouse	boolean	N	Boolean to indicate whether the person in employment is the main taxpayer or their spouse/civil partner. Required if any other field on this panel is populated.
empp1number	String	N	Employer's PAYE registered number. Required if any other field on theis panel is populated (with the exception of self/spouse boolean). *Must be valid PPSN*
amtit	Numeric	N	Amount of taxable income for this employment/pension. (up to 8 numeric; 0 – 99999999). Required if any other field on theis panel is populated (with the exception of self/spouse boolean).

Name	Type	Required Y/N	Description/*Validation*
typeincome	String	N	Source of where the income has originated. This field must be populated with one of the following numeric values, as outlined in the table below, depending on the type of income the employment relates to:

Income Type	Value
A. Employment	1
B. Directorship	2
C. Foreign Employment exercised in Ireland	3
D. Employment (SARP relief claimed)	4
E. Public Sector employment - PRSI class B, C, or D	5
F. Public Sector Employment - Oireachtas, Judiciary, etc.	6
G. Income in lieu of Social Welfare Payments	7
H. Pension - Early Farm Retirement	8
I. Pension - Employment pension	9
J. Pension - RAC or PRSA	10
K. Withdrawal of funds from AVC	11
L. Distribution from ARF	12
M. Distribution from AMRF	13
N. Distribution from PRSA	14

Required if any other field on theis panel is populated (with the exception of self/spouse boolean).

Name	Type	Required Y/N	Description/*Validation*
s825cincome	Numeric	N	If you are entitled to relief under S 825C please state: Gross income from the employment, less amounts contributed to pension and amounts not taxed in the State for the main taxpayer (up to 8 numeric; 0 – 99999999). If @typeincome = "4", this is a required field. If @typeincome is not equal to "4", this field must not be filled.
s825crelief	Numeric	N	If you are entitled to relief under S 825C please state: Amount of income relieved (up to 8 numeric; 0 – 99999999) If @typeincome = "4", this is a required field. If @typeincome is not equal to "4", this field must not be filled. Value of this field cannot be greater than (@*s825cincome* plus */ShareOptions/@chargeableself/spouse* minus (75,000 x @s825noofdays/365)) @ 30% For the purposes of the calculation above, if @s825noofdays is blank, then assume @s825noofdays is equal to 365.

Name	Type	Required Y/N	Description/*Validation*
s825cafterded	Numeric	N	Amount of income from employment after deduction of 825c relief (up to 8 numeric; 0 – 99999999) If @typeincome = "4", this is a required field. If @typeincome is not equal to "4", this field must not be filled.
s825cindicatoryes	boolean true or false	N	Has SARP relief been granted through payroll by your employer – Yes If @typeincome = "4", this is a required field. If @typeincome is not equal to "4", this field must not be filled. *This field cannot be true if 's825cindicatorno' field is also true*
s825cindicatorno	boolean true or false	N	Has SARP relief been granted through payroll by your employer – No Only used when source of income is SARP relief claimed Required if any other field on theis panel is populated and the source of income is SARP relief claimed (with the exception of self/spouse boolean). *This field cannot be true if 's825cindicatoryes field is also true*
s825noofdays	Numeric	N	(up to 3 numeric; 0 – 999) If @typeincome is not equal to "4", this field must not be filled.
rdcredit	Numeric	N	Amount of research and development credit claimed under S. 472D (up to 8 numeric; 0 – 99999999)
rdunused	Numeric	N	Amount of unused credit carried forward under S.472D(4) from previous year (up to 8 numeric; 0 – 99999999)
empincomeforusc	Numeric	N	Gross income for USC from this employment (up to 8 numeric; 0 – 99999999) Required if any other field on theis panel is populated (with the exception of self/spouse boolean).
uscdeducted	Numeric	N	Net USC deducted / refunded in this employment (up to 8 numeric; 0 – 99999999) Required if any other field on theis panel is populated (with the exception of self/spouse boolean).
bankbonusreceived	boolean true or false	N	If a performance-related bonus payment was received from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment
totalpayededisrefund	boolean true or false	N	Tick this box if the tax @ totalpayededucted was a refund
uscdedisrefund	boolean true or false	N	Tick this box if the @ uscdeducted was a refund
totalpayededucted	Numeric	N	Net tax deducted /refunded in this employment (up to 8 numeric; 0 – 99999999) Required if any other field on theis panel is populated (with the exception of self/spouse boolean).

Name	Type	Required Y/N	Description/*Validation*
paymentfrequency	Numeric	N	Payment Frequency (Selected from dropdown) Required if any other field on theis panel is populated (with the exception of self/spouse boolean).
indicatorweek53	boolean true or false	N	Does the P60 for this employment indicate there were 53 pay days
foreigntaxintreatystate	Numeric	N	Amount of income, if any, that has been subjected to foreign tax in a treaty state (up to 8 numeric; 0 – 99999999) Cannot be populed if the @typeincome is equal to 8, 9, 10, 11, 12, 13 or 14. Cannot be greater than @amtit.
nonrefundableforeigntax	Numeric	N	Amount of non-refundable foreign tax paid (up to 8 numeric; 0 – 99999999) Cannot be populed if the @typeincome is equal to 8, 9, 10, 11, 12, 13 or 14.
incomeliableusc	Boolean	N	Is income liable to USC less than amount liable to Income Tax (True/False) If ticked, liabilityreason field is required. *For Internal Use Only*
liabilityreason	String	N	Reason for income liable to USC being less than amount liable to Income Tax (up to and including 40 chars) If not blank, incomeliableusc is required. *For Internal Use Only*
amtitincomeearnedprioryear	Numeric	N	Amount of taxable income paid in 2021 which was earned in the year 2019 and was brought back to that year
payedeductedearnedprioryear	Numeric	N	The amount of tax paid in respect of that amount of income brought back to 2019
empincomeforuscearnedprioryear	Numeric	N	The amount of gross income for USC purposes paid in 2021 which was earned in the year 2019 and was brought back to that year
uscdeductedearnedprioryear	Numeric	N	The amount of USC paid in respect of that amount of income brought back to 2019.
amtitincomeearnedfutureyear	Numeric	N	The amount of income paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross amount of taxable income above.
payedeductedearnedfutureyear	Numeric	N	The amount of tax paid in respect of that amount of income brought back to 2021.
empincomeforuscearnedfutureyear	Numeric	N	The amount of gross income for USC purposes paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross income for Universal Social Charge USC) from this employment above
uscdeductedearnedfutureyear	Numeric	N	The amount of USC paid in respect of that amount of income brought back to 2021.
dtwss	Numeric	N	Direct Temporary Wage Subsidy received for this employment

Pensions

The Pensions element has no attributes. It consists of any of the following optional elements:
- Expenses

- ForeignEarningsDeductionClaimedAmount
- ForeignEarningsDeductionDetails
- BenefitInKind
- SocialWelfarePen
- EmploymentPen
- LumpSumRelevantPension
- PayeTaxPen
- ConvertibleSecurities
- ShareOptions
- ElectionUnderSection128A
- Directorship

Expenses

The Expenses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
natureofemployment self	String	N	Nature of Employment(s) for which allowable deductions are being claimed for the main taxpayer. *Up to 40 Characters*
natureofemployment spouse	String	N	Nature of Employment(s) for which allowable deductions are being claimed for spouse. *Up to 40 Characters*
flatexpensesself	Numeric	N	Flat expenses for the main taxpayer (up to 8 numeric; 0 - 99999999).
flatexpensesspouse	Numeric	N	Flat expenses for the spouse (up to 8 numeric; 0 - 99999999).
expensesself	Numeric	N	Other expenses for the main taxpayer (up to 8 numeric; 0 - 99999999).
expensesspouse	Numeric	N	Other expenses for the spouse (up to 8 numeric; 0 - 99999999).
allowancesself	Numeric	N	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancesspouse	Numeric	N	Capital allowances for the spouse (up to 8 numeric; 0 - 99999999).
contributionsself	Numeric	N	Superannuation Contributions (lump sum payments) for the main taxpayer (up to 8 numeric; 0 – 99999999).
contributionsspouse	Numeric	N	Superannuation Contributions (lump sum payments) for the spouse (up to 8 numeric; 0 - 99999999).
maxamreliefself	Numeric	N	Maximum amount of relief available (up to 8 numeric; 0 - 99999999) *Note: This field is populated from the calculation result of the Pension Relief section.*
maxamreliefspouse	Numeric	N	Maximum amount of relief available for spouse. (up to 8 numeric; 0 - 99999999) *Note: This field is populated from the calculation result of the Pension Relief section.*
contriballowableself	Numeric	N	Total Superannuation Contributions/AVS where not deducted by employer allowable *Note: This is the lower of :* * *maxamreliefself* * *contributionsself*
contriballowablespou se	Numeric	N	Total Superannuation Contributions/AVS where not deducted by employer allowable *Note: This is the lower of :* * *maxamreliefspouse* * *contributionsspouse*
totalself	Numeric	N	Total of Allowable Deductions incurred in Employment for main taxpayer (up to 8 numeric; 0 - 99999999)

Name	Type	Required Y/N	Description/*Validation*
totalspouse	Numeric	N	Total of Allowable Deductions incurred in Employment for spouse (up to 8 numeric; 0 - 99999999)
totalempself	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for main taxpayer (up to 8 numeric; 0 - 99999999)
totalempspouse	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for spouse (up to 8 numeric; 0 - 99999999)
totaldirself	Numeric	N	Total of Allowable Deductions incurred in directorhip Employment for main taxpayer (up to 8 numeric; 0 - 99999999)
totaldirspouse	Numeric	N	Total of Allowable Deductions incurred in non directorhip Employment for spouse (up to 8 numeric; 0 - 99999999)
eworkingexpensesself	Numeric	N	Remote working expenses (up to 8 numeric; 0 - 99999999)
eworkingexpensesspouse	Numeric	N	Remote working expenses for the spouse (up to 8 numeric; 0 - 99999999)
utilityallowableself	Numeric	N	Utility Biils Allowance(up to 8 numeric; 0 - 99999999)
broadbandallowableself	Numeric	N	BroadBand Bills Allowance(up to 8 numeric; 0 - 99999999)
daysworkedremoteself	Numeric	N	Days worked remotely(up to 8 numeric; 0 - 99999999)
utilityallowablespouse	Numeric	N	Utility Biils Allowance for Spouse(up to 8 numeric; 0 - 99999999)
broadbandallowablespouse	Numeric	N	BroadBand Bills Allowance for Spouse(up to 8 numeric; 0 - 99999999)
daysworkedremotespouse	Numeric	N	Days worked remotely for spouse(up to 8 numeric; 0 - 99999999)
realtimeclaimedself	Numeric	N	Remote Working Relief already Claimed via Real Time Credits for the year - Self(up to 8 numeric; 0 - 99999999)
realtimeclaimedspouse	Numeric	N	Remote Working Relief already Claimed via Real Time Credits for the year - Spouse(up to 8 numeric; 0 - 99999999)

Note:

The sum of the values returned for the attributes *expensesself , allowancesself, contriballowableself*

must be equal to the value returned for the attribute *totalself*.

The sum of the values returned for the attributes *expensesspouse , allowancesspouse, contriballowablespouse* must be equal to the value returned for the attribute *totalspouse*.

ForeignEarningsDeductionClaimedAmount

The ForeignEarningsDeductionClaimedAmount element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
fedClaimedSelf	Numeric	N	Amount of FED relief claimed. (up to 8 numeric; 0 - 99999999).
fedClaimedSpouse	Numeric	N	Amount of FED relief claimed – spouse. (up to 8 numeric; 0 - 99999999).

ForeignEarningsDeductionDetails

The ForeignEarningsDeductionDetails element has no attributes. It consists of the following optional repeatable element:

- ForeignEarningsDeduction

ForeignEarningsDeduction

The ForeignEarningsDeduction consists of any of the following optional repeatable element:

Name	Type	Required Y/N	Description/*Validation*
country	Numeric	N	Select a Country This field represents the code to reference the country in which qualifying days were spent. *See Appendix 2 for list of country codes that apply.* *If there is an entry in this field there must be one in either 'daysSelf' or 'daysSpouse'.*
daysSelf	Numeric	N	Number of Qualifying Days for self. (up to 3 numberic; 0-365)
daysSpouse	Numeric	N	Number of Qualifying Days for spouse. (up to 3 numberic; 0-365)

Note : The total number of qualifying days spent in relevant states cannot exceed 366.

BenefitInKind

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

The sum of the attributes retirementsavingsamtspouse and otheramtspouse must not exceed 99,999,999.

The BenefitInKind element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
retirementsavingsamtself	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
retirementsavingsamtspouse	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
otheramtself	Numeric	N	Other benefit in kind for the main taxpayer: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otheramtspouse	Numeric	N	Other Benefit in Kind for the spouse: e.g. Miscellaneous (up to 8 numeric; 0 - 99999999).
otherbiktypes	String	N	Specify further details about the other BIK received for main taxpayer(up to and including 500 characters).
otherbiktypesspouse	String	N	Specify further details about the other BIK received for spouse (up to and including 500 characters).

SocialWelfarePen

The SocialWelfarePen element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
welfareincomeself	Numeric	N	Social Welfare Payments/Benefits/Pensions for the main taxpayer (up to 5 numeric; 0 - 99999).
welfareincomespouse	Numeric	N	Social Welfare Payments/Benefits/Pensions for the spouse (up to 5 numeric; 0 – 99999).
amtcarersallowanceself	Numeric	N	Social Welfare Gross amount of carers allowance the main taxpayer. (Up to 5 numeric; 0 – 50000).
amtcarersallowancepouse	Numeric	N	Social Welfare Gross amount of carers allowance Spouse. (Up to 5 numeric; 0 – 50000).
jobseekerself	Numeric	N	Jobseeker's Benefit (self-employed). Self . (Up to 5 numeric; 0 – 50000).
jobseekerspouse	Numeric	N	Jobseeker's Benefit (self-employed). Spouse. (Up to 5 numeric; 0 – 50000).

EmploymentPen

The EmploymentPen element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
foreignnotpayeself	Numeric	N	Income from foreign empoyments for self (up to 8 numeric; 0 – 99999999).
foreignnotpayespouse	Numeric	N	Inome from foreign employments for spouse (up to 8 numeric; 0 – 99999999).
amtchargeabletaxself	Numeric	N	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
amtchargeabletaxspouse	Numeric	N	Non PAYE Employment income for the spouse (up to 8 numeric; 0 - 99999999).
natureofpaymentself	String	N	Nature of Payment(s) for the main taxpayer. *Up to 20 Characters*
natureofpaymentspouse	String	N	Nature of Payment(s) for spouse. *Up to 20 Characters*
nonpayepensionincomeself	Numeric	N	Amount of Employment pension (not subjectto PAYE) for the main taxpayer (up to 8 numeric; 0 – 99999999).
nonpayepensionincomespouse	Numeric	N	Amount of Employment pension (not subjectto PAYE) for the spouse (up to 8 numeric; 0 – 99999999).
uscrefundedself	Numeric	N	Amount of USC refunded for the year for the main taxpayer (up to 8 numeric; 0 – 99999999). Amount cannot exceed **uscdeductedself**
uscrefundedspouse	Numeric	N	Amount of USC refunded for the year for the spouse. (up to 8 numeric; 0 – 99999999). Amount cannot exceed **uscdeductedspouse**

LumpSumRelevantPension

The LumpSumRelevantPension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountpaidinclusive self	Numeric	N	(a) Amount of lump sum(s) paid between 7/12/ 2005 and 31/12/2011, inclusive (0 - 99,999,999)
amountpaidinclusive spouse	Numeric	N	(a) Amount of lump sum(s) paid between 7/12/ 2005 and 31/12/2011, inclusive (0 - 99,999,999)
amountpaidself	Numeric	N	(b)(i) Amount of lump sum(s) paid in 2018 (0 - 99,999,999).
amountpaidspouse	Numeric	N	(b)(i) Amount of lump sum(s) paid in 2019 (0 - 99,999,999).
amountpaidqoppself	Numeric	N	(b)(ii) Amount of lump sum paid in 2019 which was paid under the rules of a qualifying overseas pension plan (QOPP) (Section 790AA (17) TCA 1997 (0 - 99,999,999)
amountpaidqoppspo use	Numeric	N	(b)(ii) Amount of lump sum paid in 2019 which was paid under the rules of a qualifying overseas pension plan (QOPP) (Section 790AA (17) TCA 1997 (0 - 99,999,999)
taxfreeamountself	Numeric	N	(c) Tax free amount, if any, for 2019 (0 - 200,000)
taxfreeamountspous e	Numeric	N	(c) Tax free amount, if any, for 2019 (0 - 200,000)
amountexcessself	Numeric	N	(d) Amount of excess lump sum(s) for 2019.
amountexcessspous e	Numeric	N	(d) Amount of excess lump sum(s) for 2019.
portioncaseivself	Numeric	N	(e) Portion of amount at (d) chargeable under Case IV at the standard rate [Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 – 375,000)
portioncaseivspouse	Numeric	N	(e) Portion of amount at (d) chargeable under Case IV at the standard rate [Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 – 375,000)
portionscheduleeself	Numeric	N	(f) Portion of amount at (d) chargeable under Schedule E. [Note: this income should also be included with employment income subject to PAYE and Income liable to USC (0 - 99,999,999)
portionscheduleespo use	Numeric	N	(f) Portion of amount at (d) chargeable under Schedule E. [Note: this income should also be included with employment income subject to PAYE and Income liable to USC (0 - 99,999,999)
amountdcaseivstand ardself	Numeric	N	(g)(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 - 99,999,999)
amountdcaseivstand ardspouse	Numeric	N	(g)(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with Section 790AA (3)(a)(i) or (3)(b)(i)(I) TCA 1997 (0 - 99,999,999)
amountdcaseivratess elf		N	(g)(ii)_Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with Section 790AA (3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii) TCA 1997 (0 - 99,999,999)
amountdcaseivratess pouse	Numeric	N	(g)(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with Section 790AA (3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii) TCA 1997 (0 - 99,999,999)

PayeTaxPen

The PayeTaxPen element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
repaidself	Numeric	N	PAYE repaid after 31/12/2010(for the tax year 2010) for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. **paidself** above).*
repaidspouse	Numeric	N	PAYE repaid after 31/12/2010 (for the tax year 2010) for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. **paidspouse** above).*
underpaidself	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2010) for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. **paidself** above).*
underpaidspouse	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2010) for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. **paidspouse** above).*

ConvertibleSecurities

The ConvertibleSecurities element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtchargedself	Numeric	N	The total amount chargeable - Self (Up to 8 numeric; 0 – 99999999)
amtchargedspouse	Numeric	N	The total amount chargeable - Spouse (Up to 8 numeric; 0 – 99999999)

ShareOptions

The ShareOptions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
chargeableself	Numeric	N	Amount chargeable to Income Tax If the main tax payer exercised share options in the year 2019 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
chargeablespouse	Numeric	N	Amount chargeable to Income Tax If the spouse exercised share options in the year 2019 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
rateoftaxself	Numeric	N	The amount of Relevant Tax on a Share Option paid for the main taxpayer (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 47% of the amount entered at chargeableself.
rateoftaxspouse	Numeric	N	The amount of Relevant Tax on a Share Option paid

Name	Type	Required Y/N	Description/*Validation*
			for the spouse (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 47% of the amount entered at chargeablespouse.

ElectionUnderSection128A

The ElectionUnderSection128A element can occur up to five times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
aggnetgainsself	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The aggregate of the net gain arising on the disposal of shares in 2019. Do not include losses in the aggregate net gain (up to 8 numeric; 0 - 99999999).
aggnetgainsspouse	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The aggregate of the net gain arising on the disposal of shares in 2019. Do not include losses in the aggregate net gain (Spouse) (up to 8 numeric; 0 - 99999999).
sharetaxbalanceself	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made (up to 8 numeric; 0 - 99999999).
sharetaxbalancespouse	Numeric	N	*If you or your spouse or civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:* The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made (Spouse) (up to 8 numeric; 0 - 99999999).

Directorship

The Directorship element can occur up to thirty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
directorshipregistration	String	N	Tax Reference Number of company for which directorship is held (length 8). Format is 7 numeric (including leading zeros) followed by **one character**
directorshippercent	Numeric	N	Percentage of shareholding in the company. (Up to 5 numeric characters; 0 – 100.00)
directorshipspouse	boolean,true or false	N	Indicator that the directorship pertains to the Non Assessable Spouse.

Employment

The Employment should be used where a filer has more than 20 employments.

This element is a 'catch-all' for all other rolled-up employment information for employments have not not been recorded in the *Employments*

The Employment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
salarypayeself	Numeric	N	Salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
salarypayespouse	Numeric	N	Salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
foreignpayeself	Numeric	N	Income from foreign empoyments for self (up to 8 numeric; 0 – 99999999).
foreignpayespouse	Numeric	N	Inome from foreign employments for spouse (up to 8 numeric; 0 – 99999999).
reliefyearself	Numeric	N	Enter the year in which you were first entitled to this relief (up to 4 numeric) *If a value is entered here the resnondom825bself needs to be ticked.* *Year of first entitlement to claim can only be 2011*
reliefyearspouse	Numeric	N	Enter the year in which you were first entitled to this relief (up to 4 numeric) *If a value is entered here the resnondom825bspouse needs to be ticked.* *Year of first entitlement to claim can only be 2011*
resnondom825bself	boolean true or false	N	If you (self) are resident and non-domiciled, and wish to apply to have tax computed in accordance with section 825B TCA 1997 include the amount on which you are liabile to tax in the foreignpayeself field. *Where this attribute has a value of true, **foreignpayeself and reliefyearself** are required attributes.*
resnondom825bspouse	boolean true or false	N	If you (spouse) are resident and non-domiciled, and wish to apply to have tax computed in accordance with section 825B TCA 1997 include the amount on which you are liabile to tax in the foreignpayespouse field. *Where this attribute has a value of true, **foreignpayespouse and reliefyearspouse** are required attributes*
publicofficeprsiself	Numeric	N	Gross amount of income from Public Sector employment where PRSI was paid under class B, C, or D Self (up to 8 numeric; 0 – 99999999).
publicofficeprsispouse	Numeric	N	Gross amount of income from Public Sector employment where PRSI was paid under class B, C, or D Spouse (up to 8 numeric; 0 – 99999999).
publicofficeself	Numeric	N	Public Office Salary for the main taxpayer (up to 8 numeric; 0 – 99999999).
publicofficespouse	Numeric	N	Public Office Salary for the spouse (up to 8 numeric; 0 – 99999999).
payepensionself	Numeric	N	Pension subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
payepensionspouse	Numeric	N	Pension subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
annuitypensionself	Numeric	N	Annuity Pension payable under an RAC or a PRSA for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuitypensionspouse	Numeric		Annuity Pension payable under an RAC or a PRSA for spouse (up to 8 numeric; 0 – 99999999).
farmretirementpensionself	Numeric	N	Early Farm retirement pension for self. (Up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
farmretirementpensionspouse	Numeric	N	Early Farm retirement pension for spouse. (Up to 8 numeric; 0 – 99999999).
dirsalaryself	Numeric	N	Directorship salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999). *If there is a value entered here then there must be a value set for the dirself attribute in the indicator element of the personal element.*
dirsalaryspouse	Numeric	N	Directorship salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999). *If there is a value entered here then there must be a value set for the dirspouse attribute in the indicator element of the personal element.*
distappretireself	Numeric	N	Distributions Approved Retirement for self (up to 8 numeric; 0 – 99999999).
distappretirespouse	Numeric	N	Distributions Approved Retirement for spouse (up to 8 numeric; 0 – 99999999).
distminretireself	Numeric	N	Distributions Approved Minimum Retirement for self (up to 8 numeric; 0 – 99999999).
distminretirespouse	Numeric	N	Distributions Approved Minimum Retirement for spouse (up to 8 numeric; 0 – 99999999).
distprsaretireself	Numeric	N	Distributions Approved PRSA for self (up to 8 numeric; 0 – 99999999).
distprsaretirespouse	Numeric	N	Distributions Approved PRSA for spouse (up to 8 numeric; 0 – 99999999).
empincforuscself	Numeric	N	Gross income for USC for the main taxpayer (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in uscdeductedself* *This value must be greater than or equal to the sum of:* *salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, payepensionself, annuitypensionself, distappretireself, distminretireself, distprsaretireself.*
empincforuscspouse	Numeric	N	Gross USC purposes for the spouse (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in uscdeductedspouse* *This value must be greater than or equal to the sum of:* *salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse, distprsaretirespouse.*
uscdeductedself	Numeric	N	Amount of USC deducted; 01/01/2019 to 31/12/18 for the main taxpayer (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in empincforuscself*
uscdeductedspouse	Numeric	N	Amount of USC deducted; 01/01/2019 to 31/12/18 for the spouse (up to 8 numeric; 0 – 99999999). *If the is a value entered here then there must be a value entered in empincforuscspouse*

Name	Type	Required Y/N	Description/*Validation*
fundsfromavcself	Numeric	N	Amount of funds withdrawn from an AVC under S 782A for the main taxpayer. (up to 8 numeric; 0 – 99999999).
fundsfromavcspouse	Numeric	N	Amount of funds withdrawn from an AVC under S 782A for the spouse. (up to 8 numeric; 0 – 99999999).
bankbonusself	Boolean	N	If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment tick the box for the main taxpayer
bankbonusspouse	Boolean	N	If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment for the spouse
twss	Numeric	N	Amount o Twss (up to 8 numeric; 0 – 99999999).

PayeTax

The PayeTax element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
paidself	Numeric	N	PAYE paid as per P60/P45 for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *The sum of the values returned for the attributes must be greater than or equal to the value returned for this attributes **salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself** and **distprsaretireself**. The sum of the values returned for the attributes **repaidself** and **underpaidself** must be less than or equal to the value returned for this attribute.* *If the resnondom825bself attribute is not set to true the value of this attribute should be no greater than 42% of the sum of the following attributes: **salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself** and **distprsaretireself**.*

Name	Type	Required Y/N	Description/*Validation*
paidspouse	Numeric	N	PAYE paid as per P60/P45 for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *The sum of the values returned for the attribute* **salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, farmretirementpensionspouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse** *and* **distprsaretirespouse** *must be greater than or equal to the value returned for this attribute* *The sum of the values returned for the attributes* **repaidspouse** *and* **underpaidspouse** *must be less than or equal to the value returned for this attribute.* *If the resnondom825bspouse attribute is not set to true the value of this attribute should be no greater than 42% of the sum of the following attributes:* **salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, farmretirementpensionspouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse** *and* **distprsaretirespouse**.

RNDRelief

The RNDRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
namesofemployerself	String	N	Employer's Name for the main taxpayer. Required field if **rdcreditself** is completed.
namesofemployerspouse	String	N	Employer's Name for the spouse Required field if **rdcreditspouse** is completed.
regnumberofemployerself	String	N	Employer's PPSN for the main taxpayer Required field if **rdcreditself** is completed. Must be valid PPSN
regnumberofemployerspouse	String	N	Employer's PPSN for the spouse Required field if **rdcreditspouse** is completed. Must be valid PPSN
relevantemolumentself	Numeric	N	Income from this employer for the main taxpayer (up to 8 numeric; 0 - 99999999).
relevantemolumentspouse	Numeric		Income from this employer for the spouse (up to 8 numeric; 0 - 99999999).
rdcreditself	Numeric	N	Amount of research and development credit claimed under S. 472D for the main taxpayer (up to 8 numeric; 0 - 99999999).
rdcreditspouse	Numeric	N	Amount of research and development credit claimed under S. 472D for the spouse (up to 8 numeric; 0 - 99999999).
rdunusedself	Numeric	N	Amount of unused credit carried forward under S.472D(4) from previous year for self (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
rdunusedspouse	Numeric	N	Amount of unused credit carried forward under S.472D(4) from previous year for spouse (up to 8 numeric; 0 - 99999999).

SocialWelfare

The SocialWelfare element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
incomeinlieuself	Numeric	N	Income in lieu of Social Welfare Payments. (Up to 5 numeric; 0-99,999).
incomeinlieuspouse	Numeric	N	Income in lieu of Social Welfare Payments. (Up to 5 numeric; 0-99,999).

OtherIrish

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

- Fees
- Untaxed
- Other
- InvestmentUndertakings
- EstateFunds
- NotShownElsewhere
- S811BIncome

Fees

The Fees element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
description	String	N	Description of Income for main taxpayer (up to 20 characters). *Where this attribute is returned a value must also be returned in either of the following attributes:* - *Amount of Fees, Commissions etc for the main taxpayer (i.e.* **amountself** *below).*
amountself	Numeric	N	Amount of Fees, Commissions etc for the main taxpayer (up to 8 numeric; 0 - 99999999). *Where this attribute is returned a value must also be returned in the attribute Description of Income for the main taxpayer (i.e.* **description** *above).*
amountspouse	Numeric	N	Amount of Fees, Commissions etc for the spouse (up to 8 numeric; 0 - 99999999). *Where this attribute is returned a value must also be returned in the attribute Description of Income for spouse (i.e.* **descriptionspouse***).*
descriptionspouse	String	N	Description of Income for spouse (up to 20 characters). *Where this attribute is returned a value must also be returned in either of the following attributes:* - *Amount of Fees, Commissions etc for spouse(i.e.* **amountspouse** *below).*

Untaxed

The sum of the attributes **govself**, **billsself**, **dividendsself** and **otherself** should not exceed 99999999.

The sum of the attributes **govspouse**, **billsspouse**, **dividendsspouse** and **otherspouse** should not exceed 99999999.

The Untaxed element has the following attributes:

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

Name	Type	Required Y/N	Description/*Validation*
dividendsspouse	Numeric	N	Untaxed Income from Credit Union Dividends for the spouse (up to 8 numeric; 0 - 99999999).
otherself	Numeric	N	Untaxed Income from Other Loans and Investments for the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Untaxed Income from Other Loans and Investments for the spouse (up to 8 numeric; 0 - 99999999).

Other

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

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

The Other element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
covenantself	Numeric	N	Income from Deeds of Covenant for the main taxpayer where tax was not deducted (up to 8 numeric; 0 - 99999999).
covenantspouse	Numeric	N	Income from Deeds of Covenant for the spouse where tax was not deducted (up to 8 numeric; 0 - 99999999).
exemptself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer where tax was deducted (up to 8 numeric; 0 - 99999999).
exemptspouse	Numeric	N	Income from Non-Exempt Patents for the spouse where tax was deducted (up to 8 numeric; 0 - 99999999).
otherself	Numeric	N	Income from Other sourcesfor the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Income from Other sources for the spouse (up to 8 numeric; 0 - 99999999).
exemptnotdedself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer where tax was not deducted (up to 8 numeric; 0 - 99999999).
exemptnotdedspouse	Numeric	N	Income from Non-Exempt Patents for the spouse where tax was not deducted (up to 8 numeric; 0 - 99999999).
covenanttaxdeductself	Numeric	N	Income from Deeds of Covenant for the main taxpayer where tax was deducted (up to 8 numeric; 0 - 99999999).
covenanttaxdeductspouse	Numeric	N	Income from Deeds of Covenant for the spouse where tax was deducted (up to 8 numeric; 0 - 99999999).
annuityself	Numeric	N	*Note: This attribute is not used and will be removed from schema*
annuityspouse	Numeric	N	*Note: This attribute is not used and will be removed from schema*
annuitytaxdeductedself	boolean, true or false	N	*Note: This attribute is not used and will be removed from schema*
annuitytaxdeductedspouse	boolean, true or false	N	*Note: This attribute is not used and will be removed from schema*

InvestmentUndertakings

The InvestmentUndertakings element can occur up to ten times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
gaindisposallowerself	Numeric	N	Gain on deemed disposal taxable at 28% Self (up to 8 numeric; 0 - 99999999).
gaindisposallowerspouse	Numeric	N	Gain on deemed disposal taxable at 28% Spouse (up to 8 numeric; 0 - 99999999).
gaindisposalhigherself	Numeric	N	Gain (personal portfolio) on deemed disposal taxable at 48% Self (up to 8 numeric; 0 - 99999999).
gaindisposalhigherspouse	Numeric	N	Gain (personal portfolio) on deemed disposal taxable at 48% Spouse (up to 8 numeric; 0 - 99999999).
nameaddressself	String	N	Name and address of Investment Undertaking Self (Up to and including 170 characters) *Where an amount is input into either of the following an entry must be returned at this attribute: gaindisposallowerself, gaindisposalhigherself*
nameaddressspouse	String	N	Name and address of Investment Undertaking Spouse (Up to and including 170 characters) *Where an amount is input into either of the following an entry must be returned at this attribute: gaindisposallowerspouse, gaindisposalhigherspouse*

EstateFunds

The EstateFunds element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountireftaxableself	Numeric	N	Amount of IREF taxable event for the main taxpayer (up to 8 numertic; 0-99999999) Requires *qualifynonresself* field to be ticked in PersonalDetails panel Where there is an entry in this field, there must be an entry for *taxsufferedunder739pself* or *taxsufferedunder739tself*
taxsufferedunder739pself	Numeric	N	Withholding tax suffered under section 739P for the main taxpayer (up to 8 numertic; 0-99999999) Requires *qualifynonresself* field to be ticked in PersonalDetails panel The entry must be 20% of *amountireftaxableself* with tolerance of €1
taxsufferedunder739tself	Numeric	N	Withholding tax suffered under section 739T for the main taxpayer (up to 8 numertic; 0-99999999) Requires *qualifynonresself* field to be ticked in PersonalDetails panel The entry must be greater than 20% of *amountireftaxableself* with tolerance of €1
doubletaxreliefself	Numeric	N	Double tax relief under a treaty for the main taxpayer (up to 8 numertic; 0-99999999) Requires *qualifynonresself* field to be ticked in PersonalDetails panel Cannot have an entry for *doubletaxreliefself* AND *othertaxreliefself* Must have an entry for *doubletaxreliefself* OR *othertaxreliefself*

Name	Type	Required Y/N	Description/*Validation*
othertaxreliefself	Numeric	N	Other tax relief for the main taxpayer (up to 8 numertic; 0-99999999) Requires *qualifynonresself* field to be ticked in PersonalDetails panel Cannot have an entry for *doubletaxreliefself* AND *othertaxreliefself* Must have an entry for *doubletaxreliefself* OR *othertaxreliefself* Must have an entry for *reasontaxreliefself*
reasontaxreliefself	String	N	Reason for the other tax relief for the main taxpayer (up to and including 170 chars) Requires *qualifynonresself* field to be ticked in PersonalDetails panel Must have an entry for *othertaxreliefself*
amountireftaxablespouse	Numeric	N	Amount of IREF taxable event for the spouse (up to 8 numertic; 0-99999999) Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel Where there is an entry in this field, there must be an entry for *taxsufferedunder739pspouse* or *taxsufferedunder739tspouse*
taxsufferedunder739pspouse	Numeric	N	Withholding tax suffered under section 739P for the spouse (up to 8 numertic; 0-99999999) Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel The entry must be 20% of *amountireftaxablespouse* with tolerance of €1
taxsufferedunder739tspouse	Numeric	N	Withholding tax suffered under section 739T for the spouse (up to 8 numertic; 0-99999999) Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel The entry must be greater than 20% of *amountireftaxablespouse* with tolerance of €1
doubletaxreliefspouse	Numeric	N	Double tax relief under a treaty for the spouse (up to 8 numertic; 0-99999999) Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel Cannot have an entry for *doubletaxreliefspouse* AND *othertaxreliefspouse* Must have an entry for *doubletaxreliefspouse* OR *othertaxreliefspouse*
othertaxreliefspouse	Numeric	N	Other tax relief for the spouse (up to 8 numertic; 0-99999999) Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel Cannot have an entry for *doubletaxreliefspouse* AND *othertaxreliefspouse*

Name	Type	Required Y/N	Description/*Validation*
			Must have an entry for *doubletaxreliefspouse* OR *othertaxreliefspouse*
			Must have an entry for *reasontaxreliefspouse*
reasontaxreliefspouse	String	N	Reason for the other tax relief for the spouse (up to and including 170 chars)
			Requires *qualifynonresspouse* field to be ticked in PersonalDetails panel
			Must have an entry for *othertaxreliefspouse*

NotShownElsewhere

The NotShownElsewhere element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Gross amount of income not shown elsewhere for the main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here, there must be an entry at descriptionself*
amountspouse	Numeric	N	Gross amount of income not shown elsewhere for spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here, there must be an entry at descriptionspouse*
descriptionself	String	N	Description of income source(s) for amount declared in amountself. *Up to 20 characters.* *If there is an entry here, there must be an entry at amountself*
descriptionspouse	String	N	Description of income source(s) for amount declared in amountspouse. *Up to 20 characters.* *If there is an entry here, there must be an entry at amountspouse*
taxdedself	Numeric	N	Amount of tax deducted from income not shown elsewhere for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *If there is an entry here, there must be an entry at amountself*
taxdedspouse	Numeric	N	Amount of tax deducted from income not shown elsewhere for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *If there is an entry here, there must be an entry at amountspouse*

S811BIncome

The S811BIncome element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Enter amount of income assessable under S.811B for the main taxpayer (up to 8 numeric; 0 - 99999999).
amountspouse	Numeric	N	Enter amount of income assessable under S.811B for the spouse d(up to 8 numeric; 0 - 99999999).

OtherCodes

This element is for internal use only.

UkForeign

The UkForeign element has no attributes.

It consists of any of the following optional elements:

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

Dividends

The Dividends element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ukdividendself	Numeric	N	Net amount of UK and Northern Ireland dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
ukdividendspouse	Numeric	N	Net amount of UK dividends for the spouse (up to 8 numeric; 0 – 99999999).

Pension

The Pension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
statepensionself	Numeric	N	Amount of State Welfare pensions Self(up to 8 numeric; 0 - 99999999).
statepensionspouse	Numeric	N	Amount of State Welfare pensions Spouse (up to 8 numeric; 0 - 99999999).
otherpensionself	Numeric	N	Amount of all other pensions Self (up to 8 numeric; 0 - 99999999).
otherpensionspouse	Numeric	N	Amount of all other pensions Spouse (up to 8 numeric; 0 - 99999999).

UKDepositInterest

The UKDepositInterest element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ukdepintself	Numeric	N	Amount of UK Deposit Interest Self (up to 8 numeric; 0 - 99999999).
ukdepintspouse	Numeric	N	Amount of UK Deposit Interest Spouse (up to 8 numeric; 0 - 99999999).

EUDepositInterest

The EUDepositInterest element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
eudirtamtself	Numeric	N	Gross amount of EU Deposit Interest for the main taxpayer (up to 8 numeric; 0 - 99999999).
eudirtamtspouse	Numeric	N	Gross amount of EU Deposit Interest for the spouse (up to 8 numeric; 0 - 99999999).
eudirtwhtaxself	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)
eudirtwhtaxspouse	Numeric	N	Savings Directive withholding tax credit for EU Deposit Interest for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)
eudirttaxself	Numeric	N	Foreign tax deducted on EU Deposit Interest other than **eudirswhtaxself** above for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. **eudirtamtself** above).*
eudirttaxspouse	Numeric	N	Foreign tax deducted on EU Deposit Interest other than **eudirtwhtaxspouse** above for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. **eudirtamtspouse** above).*
euotherinterestamtself	Numeric	N	EU 'other' Intesest amount for the main taxpayer (up to 8 numeric; 0 - 99999999).
euotherinterestamtspouse	Numeric	N	EU 'other' Intesest amount for the spouse (up to 8 numeric; 0 - 99999999).
euotherinterestwhtaxself	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
euotherinterestwhtaxspouse	Numeric	N	EU 'other' Interest Savings Directive withholding tax credit for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
euotherinteresttaxself	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99) .
euotherinteresttaxspouse	Numeric	N	EU 'other' Interest Foreign tax other than euotherinterestwhtaxself above for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
noneudirtearlyamtself	Numeric	N	Non-EU Deposit Intesest amount for the main taxpayer for the period 1st Jan to 7th Feb (up to 8 numeric; 0 - 99999999).
noneudirtearlyamtspouse	Numeric	N	Non-EU Deposit Intesest amount for the spouse for the period 1st Jan to 7th Feb (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
noneuearlyforeigntax self	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the main taxpayer for the period 1st Jan to 7th Feb (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
noneuearlyforeigntax spouse	Numeric	N	Foreign tax deducted on non-EU Deposit Interest for the spouse for the period 1st Jan to 7th Feb (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

UKOtherInterest

The UKOtherInterest element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ukothintself	Numeric	N	Amount of UK Other Interest Self (up to 8 numeric; 0 - 99999999).
ukothintspouse	Numeric	N	Amount of UK Other Interest Spouse (up to 8 numeric; 0 - 99999999).

ForeignEmployment

The ForeignEmployment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
employgrossnotaxself	Numeric	N	Gross income from Foreign Employments attributable to the performance outside the state of such employments - on which Transborder Relief is not claimed and on which no foreign tax was deducted for self(Foreign) (up to 8 numeric; 0 – 99999999).
employgrossnotaxspouse	Numeric	N	Gross income from Foreign Employments attributable to the performance outside the state of such employments - on which Transborder Relief is not claimed and on which no foreign tax was deducted for spouse (up to 8 numeric; 0 - 99999999).
employgrossself	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the main taxpayer (up to 8 numeric; 0 – 99999999).
employgrossspouse	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the spouse (up to 8 numeric; 0 - 99999999).
employforeigntaxself	Numeric	N	Foreign Tax deducted on Foreign salary for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the main taxpayer (i.e.* **employgrossself** *above).*
employforeigntaxspouse	Numeric	N	Foreign Tax deducted on Foreign salary for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross*

Name	Type	Required Y/N	Description/*Validation*
			amount of Foreign salary for the spouse (i.e. **employgrossspouse** *above).*
transborderself	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:* - *Amount of Seafarers Claim for the main taxpayer (i.e.* **seaclaimself** *in the* **SeaAllowance** *element).* - *Amount of Salary for this Employment for the main taxpayer (i.e.* seasalaryself *in the* **SeaAllowance** *element).*
transborderspouse	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:* - *Amount of Seafarers Claim for the spouse (i.e.* **seaclaimspouse** *in the* **SeaAllowance** *element).* - *Amount of Salary for this Employment for the spouse (i.e.* **seasalaryspouse** *in the* **SeaAllowance** *element).*

ForeignEmploymentTransBorderReliefInfo

The ForeignEmploymentTransBorderReliefInfo element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
countryself	String	N	Country where the foreign employment is held
countryspouse	String	N	Country where the foreign employment is held spouse
employernameaddressself	String	N	Name and address of the Foreign Employer
employernameaddressspouse	String	N	Name and address of the Foreign Employer *spouse*
employertaxrefnoself	String	N	Employer's tax reference number in the jurisdiction where the employment is held
employertaxrefnospouse	String	N	Employer's tax reference number in the jurisdiction where the employment is held spouse
individualtaxrefnoself	String	N	Individual's tax reference number in the foreign jurisdiction
individualtaxrefnospouse	String	N	Individual's tax reference number in the foreign jurisdiction spouse
amountforeigntaxself	Numeric	N	Amount of foreign tax paid (and not refundable)
amountforeigntaxspouse	Numeric	N	Amount of foreign tax paid (and not refundable) spouse
numberweeksworkedself	Numeric	N	Number of weeks foreign employment held continuously (in the year of assessment)
numberweeksworkedspouse	Numeric	N	Number of weeks foreign employment held continuously (in the year of assessment) spouse

USDividends

The USDividends element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
subusdividendsself	Numeric	N	Gross amount of US Dividends for the main taxpayer (up to 8 numeric; 0 - 99999999).
subusdividendsspou	Numeric	N	Gross amount of US Dividends for the spouse (up to

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

CanadianDividends

The CanadianDividends element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
subcandivsamtself	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 99999999).
subcandivsamtspouse	Numeric	N	Gross amount of Canadian Dividends subject to Irish tax for the spouse(up to 8 numeric; 0 - 99999999).
canadiandivself	Numeric	N	Gross amount of Canadian Dividends not subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 99999999).
canadiandivspouse	Numeric	N	Gross amount of Canadian Dividends not subject to Irish tax for the spouse(up to 8 numeric; 0 - 99999999).

IncomeForeignTrade

The IncomeForeignTrade -element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
foreigntradenotaxself	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradenotaxspouse	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedself	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedspouse	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntaxdedself	Numeric	N	Amount of foreign tax deducted for main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
foreigntaxdedspouse	Numeric	N	Amount of foreign tax deducted for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

ForeignRents

The ForeignRents element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rentgrossself	Numeric	N	Gross Amount of Foreign Rents for the main taxpayer (up to 8 numeric; 0 - 99999999).
rentgrossspouse	Numeric	N	Gross Amount of Foreign Rents for the spouse (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
rentsexpensesself	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **rentgrossself** *above*
rentsexpensesspouse	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **rentgrossspouse** *above*
rentsinterestself	Numeric	N	Interest on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **rentgrossself**) *above*
rentsinterestspouse	Numeric	N	Interest on this income for the spouse (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **rentgrossspouse**) *above*
netprofitrentself	Numeric	N	Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossself** *minus (* **rentsexpensesself** *plus* **rentsinterestself** *)*
netprofitrentspouse	Numeric	N	Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossspouse** *minus (* **rentsexpensesspouse** *plus* **rentsinterestspouse** *)*
renttaxdedself	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99) *Value at here must be equal to or less than the value of (netprofitrentself) – ((rentallowancesself) + (rentslossesself)).*
renttaxdedspouse	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99) *Value at here must be equal to or less than the value of (netprofitrentspouse) – ((rentallowancesspouse) + (rentslossesspouse)).*
rentallowancesself	Numeric	N	Rent allowance main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **rentgrossself**) *above*
rentallowancesspouse	Numeric	N	Rent allowance for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **rentgrossspouse**) *above*

Name	Type	Required Y/N	Description/*Validation*
rentslossesself	Numeric	N	Rent losses main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. **rentgrossself**) above*
rentslossesspouse	Numeric	N	Rent losses for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there must be an entry for the attribute Gross amount of Foreign Rents for the spouse (i.e. **rentgrossspouse**) above*
noforpropsletself	Numeric	N	Number of Foreign Properties Let by the main taxpayer (up to 5 numeric; 0 – 99999).
noforpropsletspouse	Numeric	N	Number of Foreign Properties Let by the main taxpayer (up to 5 numeric; 0 – 99999).
rentsthisyearslosses self	Numeric	N	This years rent losses main taxpayer (up to 8 numeric; 0 - 99999999). *If there is an entry here then there cannot be an entry in netprofitrentself*
rentsthisyearslosses spouse	Numeric	N	This years rent losses for the spouse (up to 8 numeric; 0 - 99999999). *If there is an entry here then there cannot be an entry in netprofitrentspouse*
rentslossescarriedfor wardself	Numeric	N	Rent losses carried forward to the next year by the main taxpayer (up to 8 numeric; 0 - 99999999). *Where there is an entry in rentsthisyearslossesself, the entry here must equal sum of rentslossesself and rentsthisyearslossesself.*
rentslossescarriedfor wardspouse	Numeric	N	Rent losses carried forward to the next year by the spouse (up to 8 numeric; 0 - 99999999). *Where there is an entry in rentsthisyearslossesspouse, the entry here must equal sum of rentslossesspouse and rentsthisyearslossesspouse.*

OtherUKIncRoyAnnDiv

The OtherUKIncRoyAnnDiv element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
otherukincself	Numeric	N	Other UK income Self(up to 8 numeric; 0 - 99999999).
otherukincspouse	Numeric	N	Other UK income Spouse (up to 8 numeric; 0 - 99999999).

IntRoyaltiesAnnuities

The IntRoyaltiesAnnuities element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
intgrossnotaxdedself	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 (up to 8 numeric; 0 - 99999999).
intgrossnotaxdedspo use	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 for spouse (up to 8 numeric; 0 - 99999999).
intgrossothernotaxde dself	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends, etc. on which no foreign tax deducted main taxpayer (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
intgrossothernotaxdedspouse	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends, etc. on which no foreign tax deducted for spouse (up to 8 numeric; 0 - 99999999).
intgrosstaxdedself	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 on which foreign tax was deducted main taxpayer(up to 8 numeric; 0 - 99999999).
intgrosstaxdedspouse	Numeric	N	Foreign patent royalty income previously exempted under Sec. 234 on which foreign tax was deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedself	Numeric	N	Amount of foreign tax deducted main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
intaxdedspouse	Numeric	N	Amount of foreign tax deducted for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
intgrossothertaxdedself	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends etc. on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossothertaxdedspouse	Numeric	N	Income from all other foreign interest, royalties, annuities, dividends etc. on which foreign tax deducted for spouse (up to 8 numeric; 0 - 99999999).
intaxdedotherself	Numeric	N	Amount of foreign tax deducted main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
intaxdedotherspouse	Numeric	N	Amount of foreign tax deducted spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99)..

IrishTaxDedEncashment

The IrishTaxDedEncashment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
irishtaxdedencashself	Numeric	N	Irish tax deducted on encashment for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).
irishtaxdedencashspouse	Numeric	N	Irish tax deducted on encashment for the spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99).

ForeignAccountDetails

The ForeignAccountDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spousedeath	true or false	N	If you wish to claim Widowed Parent Tax Credit state date of death of spouse *(DD/MM/YYYY).*
fba20self	Numeric	N	Amount deposited on opening those remaining accounts(up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20*

Name	Type	Required Y/N	Description/*Validation*
			ForeignAccounts available
fba20spouse	Numeric	N	Amount deposited on remaining polices (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 ForeignAccounts available*
lprelevanttax20self	Numeric	N	Total remaining Relevant payment taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lprelevanttax20spouse	Numeric	N	Total remaining Relevant payment taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lpnonrelevanttax20self	Numeric	N	Total remaining Non-Relevant payment taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lpnonrelevanttax20spouse	Numeric	N	Total remaining Non-Relevant payment taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lprelevanttaxgain20self	Numeric	N	Total remaining Relevant Gain taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lprelevanttaxgain20spouse	Numeric	N	Total remaining Relevant Gain taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lpnonrelevanttaxgain20self	Numeric	N	Total remaining Non-Relevant Gain taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
lpnonrelevanttaxgain20spouse	Numeric	N	Total remaining Non-Relevant Gain taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Life Policies available*
ofrelevanttax20self	Numeric	N	Total remaining Relevant payment taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofrelevanttax20spouse	Numeric	N	Total remaining Relevant payment taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofnonrelevanttax20self	Numeric	N	Total remaining Non-Relevant payment taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofnonrelevanttax20spouse	Numeric	N	Total remaining Non-Relevant payment taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofrelevanttaxgain20self	Numeric	N	Total remaining Relevant Gain taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofrelevanttaxgain20spouse	Numeric	N	Total remaining Relevant Gain taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
ofnonrelevanttaxgain20self	Numeric	N	Total remaining Non-Relevant Gain taxable for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20*

Name	Type	Required Y/N	Description/*Validation*
			Foreign Offshore Funds available
ofnonrelevanttaxgain 20spouse	Numeric	N	Total remaining Non-Relevant Gain taxable for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Funds available*
oopamountacquired2 0self			Remaing payment made in acquiring the material interest for self (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Products available*
oopamountacquired2 0spouse			Remaing payment made in acquiring the material interest for spouse (up to 8 numeric; 0 - 99999999). *This field is only visible when there is more than 20 Foreign Offshore Products available*

The Allowances element consists of any of the following optional elements:

ForeignAccounts

The ForeignAccounts element can occur up to forty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator whether this set of Foreign Bank Account details relate to the spouse.
bankname	String	N	Name and address of bank where money is deposited (up to and including 170 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **dateacct** * **amountdeposited**
dateacct	Date	N	Date the account was opened (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **bankname** * **amountdeposited**
amountdeposited	Numeric	N	Amount deposited on opening the account (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **bankname** * **dateacct**
nameintermediary	String	N	Name and address of Intermediary through whom the account was opened (up to and including 170 characters).
fbanum	Numeric	Y	This attribute will store the foreign bank account number. This attribute can only store either 0-9. One 0-9 sequence will store the bank account number for the primary tax payer. Another 0-9 sequence will store the bank account number for the spouse. The numbers pertain to the first, second , third bank account for either the self or spouse..etc. The xml will have to be ordered by this number.

LifePolicies

The LifePolicies element can occur up to forty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator whether this set of Life Policy Details relate to the spouse.

namecommencer	String	N	Name and address of person who commenced the life policy (up to and including 170 characters).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			    * **policyterms**
			    * **premiumspay**
			in addition a value must be returned for at least one of the following attributes
			    * **relevanttaxable**
			    * **nonrelevanttaxable**
			    * **gaintaxable**

policyterms	String	N	Terms of the policy
			(up to and including 40 characters).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			    * **namecommencer**
			    * **premiumspay**
			in addition a value must be returned for at least one of the following attributes
			    * **relevanttaxable**
			    * **nonrelevanttaxable**
			    * **gaintaxable**

premiumspay	Numeric	N	Annual premiums payable (up to 8 numeric; 0 - 99999999).
			If a value is returned for this attribute a value must also be returned for each of the following attributes
			    * **namecommencer**
			    * **policyterms**
			in addition a value must be returned for at least one of the following attributes
			    * **relevanttaxable**
			    * **nonrelevanttaxable**
			    * **gaintaxable**

nameintermediary	String	N	Name and address of Intermediary through whom the foreign policy was acquired (up to and including 170 characters).
relevanttaxable	Numeric	N	Relevant payment taxable at 25% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999).
nonrelevanttaxablegainrt	Numeric	N	Non-Relevant payment taxable at 48% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999).
gaintaxablegainrt	Numeric	N	Gain taxable at 48% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 99999999).
gaintaxable	Numeric	N	Gain taxable @ 28% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999).
flnum	Numeric	Y	This attribute will store the Foreign Life Policies number. This attribute can only store either 0-9. One 0-9 sequence will store the Foreign Life Policies number for the primary tax payer. Another 0-9 sequence will store the Foreign Life Policies number for the spouse. The numbers pertain to the first, second , third bank account for either the self or spouse..etc. The xml will have to be ordered by this number.

OffshoreFunds

The OffshoreFunds element can occur up to forty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator that this set of Offshore Fund details relate to the spouse.
fundname	String	N	Name and address of offshore fund (up to and including 170 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **datefund** * **amountacquired** *in addition a value must be returned for at least one of the following attributes* * **relevanttaxable** * **nonrelevanttaxable** * **gaintaxable**
datefund	Date, optional		Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **fundname** * **amountacquired** *in addition a value must be returned for at least one of the following attributes* * **relevanttaxable** * **nonrelevanttaxable** * **gaintaxable**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **fundname** * **datefund** *in addition a value must be returned for at least one of the following attributes* * **relevanttaxable** * **nonrelevanttaxable** * **gaintaxable**
nameintermediary	String	N	Name and address of Intermediary through whom the material interest was acquired (up to and including 170 characters).
relevanttaxable	Numeric	N	Relevant payment taxable at 25% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999).
relevanthitaxable	Numeric	N	Relevant payment (personal portfolio) taxable @48% (Section 747D(a)(i)(ii)) (up to 8 numeric; 0 - 99999999).
gaintaxable	Numeric	N	Gain taxable @ 28% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999).
gainhitaxable	Numeric	N	Gain taxable @48% (Section 747E(a)(i)(ii)) (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
ofanum	Numeric	Y	This attribute will store the Offshore Fund number. This attribute can only store either 0-9. One 0-9 sequence will store the Offshore Fund number for the primary tax payer. Another 0-9 sequence will store the Offshore Fund number for the spouse. The numbers pertain to the first, second , third Offshore Fund for either the self or spouse..etc. The xml will have to be ordered by this number.

OtherOffshoreFunds

The OtherOffshoreFunds element can occur up to twenty times and has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator that this set of Other Offshore Fund details relate to the spouse.
fundname	String	N	Name and address of other offshore fund (up to and including 170 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **datefund** * **amountacquired**
datefund	Date	N	Date the material interest was acquired (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **fundname** * **amountacquired**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* * **fundname** * **datefund**
nameintermediary	String	N	Name of Intermediary through whom the material interest was acquired (up to and including 170 characters).
oonum	Numeric	Y	This attribute will store the Other Offshore Product number. This attribute can only store either 0-9. One 0-9 sequence will store the Other Offshore Product number for the primary tax payer. Another 0-9 sequence will store the Other Offshore Product number for the spouse. The numbers pertain to the first, second , third Other Offshore Product for either the self or spouse..etc. The xml will have to be ordered by this number.

AdditionalDTR

The AdditionalDTR element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
Additionaldtrself	Numeric	N	Amount of Additional Double Taxation Relief claimed by the main taxpayer (up to 8 numeric; 0 – 99999999.99). *Where this attribute is returned a value must also be returned in the following attribute:* - Details of income sources on which Double Taxation Relief due self*(i.e. **detailsourcedtrself** below).*
additionaldtrspouse	Numeric	N	Amount of Additional Double Taxation Relief claimed by the spouse(up to 8 numeric; 0 – 99999999.99). *Where this attribute is returned a value must also be returned in the following attribute:* Details of income sources on which Double Taxation Relief due spouse*(i.e.* **detailsourcedtrspouse** *below).*
srcOfIncomeFrgnTax	Integer 1 or 2	N	State the source of the income on which this foreign tax was deducted. • 1 for 'Non-refundable foreign tax on Irish employment' • 2 for 'Other' *If a value is entered for the field 'Additional Double Taxation Relief due' then this field will be mandatory.*
srcOfIncomeFrgnTax Spouse	Integer 1 or 2	N	State the source of the income on which this foreign tax was deducted in respect of spouse. • 1 for 'Non-refundable foreign tax on Irish employment' • 2 for 'Other' *If a value is entered for the field 'Additional Double Taxation Relief due' then this field will be mandatory.*
srcOfIncomeOther	String	N	If you have selected **Other**, please state the type of income and the country where the tax was withheld *This filed will be mandatory if 'Other' was selected from the drop-down list in the previous question.*
srcOfIncomeOtherSp ouse	String	N	If you have selected **Other**, please state the type of income and the country where the tax was withheld *This filed will be mandatory if 'Other' was selected from the drop-down list in the previous question.*

Exempt

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

- Artists
- OtherExempt
- ChildCare

Artists

The Artists element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
artincomeself	Numeric	N	Profit disregarded by virtue of Artists Exemption for the taxpayer (up to 8 numeric; 0 – 99999999).
artincomespouse	Numeric	N	Profit disregarded by virtue of Artists Exemption for the spouse (up to 8 numeric; 0 – 99999999).

OtherExempt

The OtherExempt element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
woodlandself	Numeric	N	Profit or Gains from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandspouse	Numeric	N	Profit or Gains from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
woodlandslosses	Numeric	N	Loss from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandslossesspouse	Numeric	N	Loss from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
woodlandsdistributions	Numeric	N	Distributions out of exempt profit or gains from Woodlands Self (up to 8 numeric; 0 – 99999999).
woodlandsdistributionsspouse	Numeric	N	Distributions out of exempt profit or gains from Woodlands Spouse (up to 8 numeric; 0 – 99999999).
otherexemptincomeself	Numeric	N	Other Exempt Income – Self (up to 8 numeric; 0 – 99999999).
otherexemptincomespouse	Numeric	N	Other Exempt Income – Spouse (up to 8 numeric; 0 – 99999999).
otherexemptincomedetailself	String	N	Details of other exempt income – Self (up to and including 40 characters)
otherexemptincomesetailspouse	String	N	Details of other exempt income – Self (up to and including 40 characters)
exemptincome	Numeric	N	Income not chargeable to tax but which is part of total income - Self (up to 8 numeric; 0 – 99999999).
exemptincomespouse	Numeric	N	Income not chargeable to tax but which is part of total income - Spouse (up to 8 numeric; 0 – 99999999).

ChildCare

The ChildCare element contains the following attributes:

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

CapitalAcquisitions

The CapitalAcquisitions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
giftinheritanceself	boolean	N	Indicator if a gift or an inheritance was received in 2019
giftinheritancespouse	boolean	N	Indicator if a gift or an inheritance was received in 2019 for the spouse

SelfAssessmentIT

Additional validation rule being applied to the fields on the SelfAssessmentIT element:

A validation rule is being added to ensure that the returns uploaded have 'Column A' figures (attributes marked as **Revenue Calculation**** in the section below) that match the figures calculated for these fields.
A core principle of Full Self Assessment is that filers see the Revenue calculated figures for their return and either agree or disagree with these figures. This validation rule is being added to ensure that all filers see the Revenue calculated figures before completing their self assessment figures into 'Column B' (fields marked as **Self-Assessment **** in the section below).

Here are the options available to retrieve 'Column A' figures from ROS:
1) If your software creates an XML file to be uploaded via the 'Upload Form(s) Completed Off-line' function on ROS, before uploading the file you should:
   a. Open the file using the ROS Offline application
   b. Navigate to the 'IT Self Assessment' panel. Column A figures will be populated.
   c. In order to save the Column A figures into your return, you must save your return on ROS Offline. In order to do this you must rectify any validation errors that are displayed. In order to save the return, select *File -> Save* on the top left hand corner of the application.
   d. You can then then open your return using your software product or submit it to Revenue via ROS.

2) Retrieve Column A figures from the ROS web-service using the **Form11/Calculate** operation. The ROS webservice performs two steps when it receives a return, firstly it validates the return, if a return passes validation is calculates the liability for that return and populates Column A. Therefore, in order to retrieve Column A figures from the web-service, a valid self-assessed return must be submitted. Here are the steps that must be followed before Column A figures will be returned:
   a. Leave the Column A figures blank.
   b. Fill in Column B figures (zero values will suffice).
   c. Disagree with the figures in Column A (@agreewithfigures="false")
   d. Provide "N/A" as the reason for disagreeing with Column A (@reasonfordisagreeing="N/A")
   e. Tick the 'I declare the above to be my Self Assessment to Income Tax..' field (@declareselfassessment="true")

See <u>APPENDIX 3 – IT SELF ASSESSMENT</u> for a sample response that the webservice will return when all other validation rules are passed but the Column A figures are incorrect.

The SelfAssessmentIT element has the following attributes

Type	Type	Required Y/N	Description/Validation
cceamtincomeorprofit	Numeric	N	Income Tax – (a) Amount of income or profits arising for this period. (Revenue Calculation**) This field will be populated with the 'Income' field on the Net Position section of the Calculate panel */SummaryCalculation/NetPosition/@income*
cceincometaxcharge	Numeric	N	Income Tax – (b)(i) Amount of Income Tax chargeable for this period. (Revenue Calculation**) This figure is populated with the result of the following calculation: Total Income Tax + Add Tax On' + Tax Relief at Source Clawback */SummaryCalculation/TaxableIncome/@totalincometax* + */SummaryCalculation/AddTaxOn/@total* + */SummaryCalculation/PRSIHealth/TRSMedicalInsurance/@amount*

Type	Type	Required Y/N	Description/Validation
cceusccharge	Numeric	N	Income Tax – (b)(ii)(I) Amount of USC chargeable for this period – self. (Revenue Calculation**) This field will be populated by adding up the total USC being charged for Self *i.e Sum of all occurances of /SummaryCalculation/PRSIHealth/USCSelf/ @tax*
cceuscchargespouse	Numeric	N	Income Tax – (b)(ii)(II) Amount of USC chargeable for this period – spouse. (Revenue Calculation**) This field will be populated by adding up the total USC being charged for Spouse *i.e Sum of all occurances of /SummaryCalculation/PRSIHealth/USCSpouse/@tax*
cceprsicharge	Numeric	N	Income Tax – (b)(iii)(I) Amount of PRSI chargeable for this period – self. (Revenue Calculation**) This field will be populated by adding up the total PRSI being charged for Self */SummaryCalculation/PRSIHealth/PRSISelf/@tax + /SummaryCalculation/PRSIHealth/PRSISelf/@childcaretax*
cceprsichargespouse	Numeric		Income Tax – (b)(iii)(II) Amount of PRSI chargeable for this period – spouse. (Revenue Calculation**) This field will be populated by adding up the total PRSI being charged for Spouse */SummaryCalculation/PRSIHealth/PRSISpouse/@tax + /SummaryCalculation/PRSIHealth/PRSISpouse/@childcaretax*
ccetotaltaxcharge	Numeric	N	Income Tax – (b)(iv) Total amount of tax chargeable for this period. (Revenue Calculation**) This field will be populated with the total of amount at: (b)(i) + (b)(ii)(I) + (b)(ii)(II) + (b)(iii)(I) + (b)(iii)(II) *@cceincometaxcharge + @cceusccharge + @cceprsicharge + @cceuscchargespouse + @cceprsichargespouse*
ccetaxpayablebeforeinterimrefunds	Numeric	N	Income Tax – (c)(i) Amount of tax payable for this period before refund/offset at (c)(iii). (Revenue Calculation**) This figure is populated with the 'Payable' figure in the Total Liability section when the customer has a positive Liability *SummaryCalculation/@totalliability*

Type	Type	Required Y/N	Description/Validation
ccetaxoverpaidbefor einterimrefunds	Numeric	N	Income Tax – (c)(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii). (Revenue Calculation**) This figure is populated with the 'Overpaid' figure in the Total Liability section when the customer has a negative Liability Modulus of *SummaryCalculation/@totalliability*
cceinterimrefunds	Numeric	N	Income Tax – (c)(iii) Amount of refund(or offset) made out of tax withheld at source. (Revenue Calculation**) This is the amount of credits refunded to the customer during this period. When Column A figures are calculated by ROS, this figure is populated directly from the amount in the @repaidcredits field. The @repaidcredits field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period. This @repaidcredits field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.
cceamttaxpayable	Numeric	N	Income Tax – (d) Amount of tax payable for this period. (Revenue Calculation**) This figure is populated if there is a positive result in the following calculation: Amount of tax payable/overpaid for this period field + Interim Refunds If the result of this calculation gives a negative figure then the result is populated into @*cceamttaxoverpaid*
cceamttaxoverpaid	Numeric	N	Income Tax – (e) Amount of tax overpaid for this period. (Revenue Calculation**) The population of this attribute is outlined in the @*cceamttaxpayable* section above.
cceamtsurchargedue	Numeric	N	Income Tax – (f) Amount of surcharge due under S 1084 because of late filing of this return. (Revenue Calculation**) This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.
cceamtlptsurcharged ue	Numeric	N	Income Tax – (g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements. (Revenue Calculation**)

Type	Type	Required Y/N	Description/Validation
cceamttaxpaiddirect	Numeric	N	Income Tax – (h) Amount of tax paid directly to the Collector General for this period. (Revenue Calculation**) This is the amount of tax paid to Revenue by the customer during this period When Column A figures are calculated by ROS, this figure is populated directly from the amount in the @amttaxpaiddirect field. The @amttaxpaiddirect field will be populated only when a pre-populated return is requested and when the customer has tax paid to Revenue on file for the period. This @amttaxpaiddirect field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.
cceamttaxdeferred	Numeric	N	Income Tax – (h)(ii) Amount of tax deferred under Section 657 (6A) TCA 1997. (revenue Calculation**) This field is populated for cases that have selected to temporarily elect out of income averaging for this year. This field contains the amount of tax being deferred due to this election.
ccebalancetaxpayable	Numeric	N	Income Tax – (j)(i) Balance of Tax Payable for this period. (Revenue Calculation**) This figure is calculated as follows: *@ccetaxpayable + @cceamtsurchargedue + @cceamtlptsurchargedue – (@cceamttaxpaiddirect + @cceamttaxdeferred)* If the result of this calculation results in a zero or a positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this amount. Otherwise the *@ccebalancetaxoverpaid* attribute is populated with this figure.
ccebalancetaxoverpaid	Numeric	N	Income Tax – (j)(ii) Balance of Tax Overpaid for this period. (Revenue Calculation**) The population of this attribute is outlined in the *@ccebalancetaxpayable* section above.
selfamtincomeorprofit	Numeric	N	Income Tax – (a) Amount of income or profits arising for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if *@declareselfassessment* is true.

Type	Type	Required Y/N	Description/Validation
selfincometaxcharge	Numeric	N	Income Tax – (b)(i) Amount of Income Tax chargeable for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfusccharge	Numeric	N	Income Tax – (b)(ii)(I) Amount of USC chargeable for this period – self. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfuscchargespouse	Numeric	N	Income Tax – (b)(ii)(II) Amount of USC chargeable for this period – spouse. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have a value here unless this is a spouse case
selfprsicharge	Numeric	N	Income Tax – (b)(iii)(I) Amount of PRSI chargeable for this period – self. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfprsichargespouse	Numeric	N	Income Tax –(b)(iii)(II) Amount of PRSI chargeable for this period – spouse. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have a value here unless this is a spouse case
selftotaltaxcharge	Numeric	N	Income Tax – (b)(iv) Total amount of tax chargeable for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selftaxpayablebeforeinterimrefunds	Numeric	N	Income Tax – (c)(i) Amount of tax payable for this period before refund/offset at (c)(iii). (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*selftaxoverpaidbeforeinterimrefunds*

Type	Type	Required Y/N	Description/Validation
selftaxoverpaidbefor einterimrefunds	Numeric	N	Income Tax – (c)(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii). (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*selftaxpayablebeforeinterimrefunds*
selfinterimrefunds	Numeric	N	Income Tax – (c)(iii) Amount of refund(or offset) made out of tax withheld at source. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfamttaxpayable	Numeric	N	Income Tax – (d) Amount of tax payable for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*selfamttaxoverpaid* This field must equal to (@selftaxpayablebeforeinterimrefunds or @selftaxoverpaidbeforeinterimrefunds) + @selfinterimrefunds
selfamttaxoverpaid	Numeric	N	Income Tax – (e) Amount of tax overpaid for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*selfamttaxpayable* This field must equal to (@selftaxpayablebeforeinterimrefunds or @selftaxoverpaidbeforeinterimrefunds) + @selfinterimrefunds
selfamtsurchargedue	Numeric	N	Income Tax – (f) Amount of surcharge due under S 1084 because of late filing of this return. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.

Type	Type	Required Y/N	Description/Validation
selfamtlptsurchargedue	Numeric	N	Income Tax – (g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfamttaxpaiddirect	Numeric	N	Income Tax – (h) Amount of tax paid directly to the Collector General for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true.
selfamttaxdeferred	Numeric	N	Income Tax – (h)(ii) Amount of tax deferred under Section 657 (6A) TCA 1997. (Self-Assessment **) This field is populated for cases that have selected to temporarily elect out of income averaging for this year. This field contains the amount of tax being deferred due to this election.
selfbalancetaxpayable	Numeric	N	Income Tax – (j)(i) Balance of Tax Payable for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*Selfbalancetaxoverpaid* Must be equal to *(@selfamttaxpayable or @selfamttaxoverpaid) + @selfamtsurchargedue + @selfamtlptsurchargedue – (@selfamttaxpaiddirect + @selfamttaxdeferred)*
selfbalancetaxoverpaid	Numeric	N	Income Tax – (j)(ii) Balance of Tax Overpaid for this period. (Self-Assessment **) If populated, the value of the field must be between 0 and 9,999,999,999.99. This is a required field if @*declareselfassessment* is true. Cannot have an entry here and in @*Selfbalancetaxpayable* Must be equal to (@selfamttaxpayable or @selfamttaxoverpaid) + @selfamtsurchargedue + @selfamtlptsurchargedue – (@selfamttaxpaiddirect + selfamttaxdeferred)

Type	Type	Required Y/N	Description/Validation
agreewithfigures	Boolean	N	Confirm agreement with Revenue calculation for the following fields: *@cceamtincomeorprofit* *@cceincometaxcharge* *@cceusccharge* *@cceuscchargespouse* *@cceprsicharge* *@cceprsichargespouse* *@ccetotaltaxcharge* *@ccetaxpayablebeforeinterimrefunds* *@ccetaxoverpaidbeforeinterimrefunds* If *@agreewithfigures* is true then the fields listed above must be equal to the Revenue calculated figures. If *@agreewithfigures* is false then at least one of the fields listed above must not be equal to the Revenue calculated figures.
declareselfassessment	Boolean	N	Indicator for declaration of Self Assessment to Income Tax for the current year of assessment. Must have a value of true or false. This field must be true if filing a self assessed return. If there is an entry in any of the following fields the value here must be true: *@selfAmtIncomeOrProfit* *@selfIncomeTaxCharge* *@selfUscCharge* *@selfUscChargeSpouse* *@selfPrsiCharge* *@selfPrsiChargeSpouse* *@selfTotalTaxCharge* *@selfTaxPayableBeforeInterimRefunds* *@selfTaxOverpaidBeforeInterimRefunds* *@selfInterimRefunds* *@selfAmtTaxPayable* *@selfAmtTaxOverpaid* *@selfAmtSurchargeDue* *@selfAmtLptSurchargeDue* *@selfAmtTaxPaidDirect* *@selfBalanceTaxPayable* *@selfBalanceTaxOverpaid* *@agreeWithFigures* *@reasonForDisagreeing*
reasonfordisagreeing	String	N	Maximum of 500 characters This is a required field if *@agreewithfigures* is false.
repaidcredits	Numeric	N	This is the amount of credits refunded to the customer during this period. This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period. This field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission. The amount in this field is also moved into the *@cceinterimrefunds* field when ROS populates Column A figures. This field should not be populated with any figure other than the one returned by Revenue when a pre-populated return is created.

Type	Type	Required Y/N	Description/Validation
Amttaxpaiddirect	Numeric	N	This is the amount of tax paid to Revenue by the customer during this period. This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period. This field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission. The amount in this field is also moved into the @*cceamttaxpaiddirect* field when ROS populates Column A figures. This field should not be populated with any figure other than the one returned by Revenue when a pre-populated return is created.
newcasemarker	Boolean	N	new case marker is present the customer has an additional twelve months to file the return.

SelfAssessmentCGT

The SelfAssessmentCGT element has the following attributes

Type	Type	Required Y/N	Description/Validation
selfamtchargeablegainscgt	Numeric	N	Amount of chargeable gains arising for this period.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selftaxchargecgt	Numeric	N	Amount of tax chargeable for this period.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selftaxpayablecgt	Numeric	N	Amount of tax payable for this period.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selfamtsurchargeduecgt	Numeric	N	Amount of any surcharge due to late filing of return.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selfamtlptsurchargeduecgt	Numeric	N	Amount of any surcharge due to non-compliance with LPT requirements.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selfamttaxpaiddirectcgt	Numeric	N	Amount of tax paid directly to the Collector General for this period.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
selfbalancetaxpayablecgt	Numeric	N	Balance of Tax Payable for this period.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
			This is a required field if @*declareselfassessmentcgt* is true.
			Cannot have an entry here and in @*selfbalancetaxoverpaidcgt*.

Type	Type	Required Y/N	Description/Validation
selfbalancetaxoverpaidcgt	Numeric	N	Balance of Tax (Overpaid) for this period. If populated, the value of the field must be between 0 and 9,999,999,999. If populated, the field must contain a whole number. This is a required field if *@declareselfassessmentcgt* is true. Cannot have an entry here and in *@selfbalancetaxpayablecgt*.
declareselfassessmentcgt	Boolean	N	Declare Self Assessment to Capital Gains Tax for the year. If *@declareselfassessmentcgt* is true then the Capital Gains Panel must be filled out. If there is an entry in any of the following fields the value here must be true: • *@selfamtchargeablegainscgt* • *@selftaxchargecgt* • *@selftaxpayablecgt* • *@selfamtsurchargeduecgt* • *@selfamtlptsurchargeduecgt* • *@selfamttaxpaiddirectcgt* • *@selfbalancetaxpayablecgt* • *@selfbalancetaxoverpaidcgt*

ChargesDeductions

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

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

MaintPayments

The MaintPayments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
maintpayself	Numeric	N	Gross amount of maintenance payment where tax was deducted for the main taxpayer (up to 8 numeric; 0 – 99999999).
Maintpayspouse	Numeric	N	Gross amount of maintenance payment where tax was deducted for the spouse (up to 8 numeric; 0 – 99999999).
Mainttaxnotdedself	Numeric	N	Gross amount of maintenance payment where tax was not deducted for the main taxpayer (up to 8 numeric; 0 – 99999999).
Mainttaxnotdedspouse	Numeric	N	Gross amount of maintenance payment where tax was not deducted for the spouse (up to 8 numeric; 0 – 99999999).
spouseNameSelf	String	N	Name of spouse/civil partner
spouseNameSpouse	String	N	Name of spouse/civil partner - Spouse
spousePpsNumberSelf	String	N	PPSN of spouse/civil partner (if known)
spousePpsNumberSpouse	String	N	PPSN of spouse/civil partner (if known) -spouse
spouseDateSelf	Date	N	Date of legally enforceable maintenance agreement
spouseDateSpouse	Date	N	Date of legally enforceable maintenance agreement - spouse

DeedCovenant

The DeedCovenant element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
deedincapself	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the main taxpayer (up to 8 numeric; 0 – 99999999).
Deedincapspouse	Numeric	N	Deed of Covenant in favour of Permanently Incapacitated Individuals by the spouse (up to 8 numeric; 0 – 99999999).
Deedelderlyself	Numeric	N	Deed of Covenant in favour of elderly persons by the main taxpayer (up to 8 numeric; 0 – 99999999).
Deedelderlyspouse	Numeric	N	Deed of Covenant in favour of elderly persons by the spouse (up to 8 numeric; 0 – 99999999).

Annuity

The Annuity element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
annuitypayself	Numeric	N	Gross amount of Annuity Payment or other Charge

Name	Type	Required Y/N	Description/*Validation*
			made by the main taxpayer (up to 8 numeric; 0 – 99999999).
Annuitypayspouse	Numeric	N	Gross amount of Annuity Payment or other Charge made by the spouse (up to 8 numeric; 0 – 99999999).

RentsPayable

The RentsPayable element has the following attributes:

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

TaxRelief

The TaxRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
payment	Numeric	N	Clawback of Employers' Tax Relief at Source (TRS). If you are an employer and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit), for the main taxpayer (up to 8 numeric; 0 – 99999999).
Paymentspouse	Numeric	N	Clawback of Employers' Tax Relief at Source (TRS). If you are an employer and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit), for the spouse (up to 8 numeric; 0 – 99999999).

RetirementRelief

The RetirementRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
isSportpersonself	boolean, true or false	N	Indicator to claim Retirement Relief for Certain Sportspersons the main taxpayer.
IsSportpersonspouse	boolean, true or false	N	Indicator to claim Retirement Relief for Certain Sportspersons for the spouse
retreliefdateself	Date	N	Date of cessation by the main taxpayer (DD/MM/YYYY).
Retreliefdatespouse	Date	N	Date of cessation by the spouse (DD/MM/YYYY).
Retreliefamountself	Numeric	N	Amount of relief Retirement Relief for Certain Sportspersons claimed by the main taxpayer. (Up to 8 numeric; 0 – 99999999).
Retreliefamountspouse	Numeric	N	Amount of relief Retirement Relief for Certain Sportspersons claimed by the spouse. (Up to 8 numeric; 0 – 99999999).

SignificantBuildings

The SignificantBuildings element contains the following attributes:

Name	Type	Required Y/N	Description/*Validation*
significantbuildingself	Numeric	N	Significant Buldings and Gardens Allowance for the main taxpayer (Up to 8 numeric; 0 – 99999999).
Significantbuildingspouse	Numeric	N	Significant Buldings and Gardens Allowance for spouse (Up to 8 numeric; 0 – 99999999).

InterestPaidTaxDeduction

The InterestPaidTaxDeduction element contains the following attributes:

Name	Type	Required Y/N	Description/*Validation*
Taxdeductioncountryself	Numeric	N	Code of the country a payment a payment of interest to a non-resident at a reduced rate for self (use list of countries in appendix)
taxdeductioncountryspouse	Numeric	N	*Code of the country a payment* a payment of interest to a non-resident *at a reduced rate for spouse(use list of countries in appendix)*
interestamountpaidself	Numeric	N	The amount of interest paid for Self (Up to 8 numeric; 0 – 99999999).
interestamountpaidspouse	Numeric	N	The amount of interest paid for Spouse (Up to 8 numeric; 0 – 99999999).
incometaxdeductedself	Numeric	N	Amount of Income Tax deducted for self (Up to 8 numeric; 0 – 99999999).
incometaxdeductedspouse	Numeric	N	Amount of Income Tax deducted for spouse (Up to 8 numeric; 0 – 99999999).
notaxdeductioncountryself	Numeric	N	Code of the non DTA country a payment a payment of interest to a non-resident at a reduced rate for self *(use list of countries in appendix)*
notaxdeductioncountryspouse	Numeric	N	Code of the non DTA country a payment a payment of interest to a non-resident at a reduced rate for spouse *(use list of countries in appendix)*
nodeductioninterestpaidself	Numeric	N	The amount of interest paid without the deduction of income tax for self (Up to 8 numeric; 0 – 99999999).
nodeductioninterestpaidspouse	Numeric	N	The amount of interest paid without the deduction of income tax for spouse (Up to 8 numeric; 0 – 99999999).

Allowances

The Allowances element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spousedeath	true or false	N	If you wish to claim Widowed Parent Tax Credit state date of death of spouse *(DD/MM/YYYY).*

The Allowances element consists of any of the following optional elements:

- `MedicalInsuranceSelf`
- `MedicalInsuranceSpouse`
- `SinglePersonChildCarerCreditSelf`
- `PayeAllowance`
- `HomeLoans`
- `RetirementAnnuityRelief`
- `NursingExpenses`
- `MedicalExpenses`
- `HealthInsurance`
- `BESFilmRelief`
- `RelativeAllowance`
- `HomeAllowance`
- `BlindAllowance`
- `JobAssistance`
- `FisherTaxCredit`
- `SeaAllowance`
- `GiftsDonations`
- `IncapacitatedPersonAllow`
- `EarnedIncomeCredit`
- `TuitionFees`
- `OccupierRelief`
- `IncapacitatedChildAllow`
- `LoanInterestFarm`
- `YearOfMarriage`
- `NonResidentLandlord`
- `PersonalTaxCredit`
- `WidowedParentTaxCredit`
- `AgeTaxCredit`
- `HRIClaims`

MedicalInsuranceSelf / MedicalInsuranceSpouse

This relates to premiums paid on your behalf by you or your spouses employer to an authorized ensurer.

Both of these consist of a set of elements of type MedicalInsurance.

MedicalInsurance

The MedicalInsurance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
name	String	N	Name of person covered by the policy.(Up to 40 characters)
amtgrosspremium	Numeric	N	Amount of gross premium attributable to this individual.(Up to 8 numeric; 0 – 99999999).
isChild	boolean	N	true if this person is a child
amtpaid	Numeric	N	Amount of any contribution towards this premium made by you to your employer.(Up to 8 numeric; 0 – 99999999).
months	Numeric	N	Number of months where the policy was active.(Up to 2 numeric; 0 – 12).

Name	Type	Required Y/N	Description/*Validation*
			If any of the above fields are filled, then none of the others may be empty.

SinglePersonChildCarerCreditSelf

The SinglePersonChildCarerCreditSelf element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
natureofrelationship	String	N	Nature of relationship to child – father, mother, guardian.(Up to 20 characters) Required if any child details are entered.
childfirstname	String	N	First name of child (Up to 20 characters) Required if any child details are entered.
childsurname	String	N	Surname of child (Up to 20 characters) Required if any child details are entered.
childdob	Date	N	Date of birth of child (DD/MM/YYYY) May not be before 1/1/1900 or after today's date Required if any child details are entered.
childppsn	String	N	ppsn of child (Up to 20 characters) Must be valid PPSN. Required if any child details are entered.. Required if child is Resident.
placeofinstruction	String	N	If the child is over 18 state name of place of full time instruction, or if the child is incapacitated state nature of incapacity.(Up to 170 characters)
wasresidentwithclaimant	boolean	N	Indicator stating whether child resided with claimant. Required if any child details are entered. May not be true if **WasResidentWithSecondaryClaimant** is true
waslivingwithanother	boolean	N	Indicator stating whether claimant lived with another person as a couple
nonresidentchildclaim	boolean	N	Indicator stating whether claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State
relinquisheenameaddress	String	N	Name and address of the individual to whom you are relinquishing this tax credit (Up to 170 characters)
relinquisheeppsn	String	N	ppsn of the individual to whom you are relinquishing this tax credit (Up to 20 characters) Must be valid PPSN
relinquisheedob	Date	N	dob of the individual to whom you are relinquishing this tax credit (DD/MM/YYYY)
wasresidentwithsecondaryclaimant	boolean	N	Indicator to state whether child resided with secondary claimant. Required if any child details are entered. May not be true if **WasResidentWithClaimant** is true
wasresidentwithanothersecondary	boolean	N	Indicator to state whether secondary claimant was living with another person as a couple.
nonresidentchildsecondaryclaim	boolean	N	Indicator stating whether claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State
relinquishernameaddress	String	N	Name and address of person who has relinquished his entitlement to tax credit in your favour.(Up to 170 characters) Required if **wasResidentWithSecondaryClaimant** is set.
relinquisherppsn	String	N	relinquisher ppsn.(Up to 20 characters) Must be valid PPSN
relinquisherdob	boolean	N	date of birth of relinquisher (DD/MM/YYYY)

PayeAllowance

The PayeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
payeself	boolean,	N	Indicator to claim PAYE Allowance for the main

Name	Type	Required Y/N	Description/*Validation*
	true or false		taxpayer.
payespouse	boolean, true or false	N	Indicator to claim PAYE Allowance for the spouse.

HomeLoans

The HomeLoans element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
notsecuredhomeloan self	boolean, true or false	N	Place tick in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) for the main taxpayer. (Tickbox ; true or false)
notsecuredhomeloan spouse	boolean, true or false	N	Place tick in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) for the spouse. (Tickbox ; true or false)
receivedtrsforotherlo anself	Numeric	N	If you received TRS in respect of another loan in 2019, state the amount of TRS relief granted for the main taxpayer *(up to 8 numeric; 0 – 99999999)*.
receivedtrsforotherlo anspouse	Numeric	N	If you received TRS in respect of another loan in 2019, state the amount of TRS relief granted for the spouse *(up to 8 numeric; 0 – 99999999)*.
firsthomeloan	boolean, true or false	N	Indicate if this is your first ever home loan for the main taxpayer. (Tickbox ; true or false)
firsthomeloanspouse	boolean, true or false	N	Indicate if this is your first ever home loan for the spouse. (Tickbox ; true or false)
homeloanintpaidself	Numeric	N	Amount of interest paid in 2019 for the main taxpayer. (up to 8 numeric; 0 – 99999999).
homeloanintpaidspou se	Numeric	N	Amount of interest paid in the period in 2019 for the spouse. (up to 8 numeric; 0 – 99999999).
loandateself	Date	Y	Date loan taken out for the main taxpayer (DD/MM/YYYY). *Must be present if notsecuredhomeloanself or receivedtrsforotherloanself or firsthomeloan or homeloanintpaidself is true.*
loandatespouse	Date	Y	Date loan taken out for the spouse (DD/MM/YYYY). *Must be present if notsecuredhomeloanspouse or receivedtrsforotherloanspouse or firsthomeloanspouse or homeloanintpaidspouse is true.*
interestpaidresidence self	Boolean	N	Tick if the interest at (e) above paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your: First qualifying residence, or Subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004. (Tickbox ; true or false)

Name	Type	Required Y/N	Description/*Validation*
interestpaidresidence spouse	Boolean	N	Tick if the interest at (e) above paid on a loan taken out by your spouse between 1/1/2004 and 31/12/2008 to purchase your: First qualifying residence, or Subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004. (Tickbox ; true or false)

RetirementAnnuityRelief

The RetirementAnnuityRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
racnonpenself	String	N	If you are claiming relief in respect of RAC's state the source(s) of your non-pensionable earnings for the main taxpayer Maximum of 40 characters
racnonpenspouse	String	N	If you are claiming relief in respect of RAC's state the source(s) of your non-pensionable earnings for the spouse *Maximum of 40 characters*

retmtamtself	Numeric	N	Total RAC/PRSA/QOPP allowable in year 2018 by the main tax payer (up to 8 numeric; 0 – 99999999).
			Note: This field will contain the lower of the following fields:
			   * *retmtamtclaimedself*
			   * *retmtmaxamtreliefself*

retmtamtspouse	Numeric	N	Total RAC/PRSA/QOPP allowable in year 2018 by the spouse (up to 8 numeric; 0 – 99999999).
			Note: This field will contain the lower of the following fields:
			   * *retmtamtclaimedspouse*
			   * *retmtmaxamtreliefspouse*

Eupensionamtself	Numeric	N	EU Pension/Migrant Member Relief amount allowed in year 2018 by the main tax payer (up to 8 numeric; 0 – 99999999).
racpaidcuryearself	Numeric	N	Amount of RACs paid in current year (for which relief has not been granted in prev year) (up to 8 numeric; 0 – 99999999)
racpaidcuryearspouse	Numeric	N	Amount of RACs paid in current year (for which relief has not been granted in prev year) (up to 8 numeric; 0 – 99999999)
onceoffpaymentself	boolean	N	Once off payment Value: true or false
onceoffpaymentspouse	boolean	N	Once off payment Value: true or false
racpaidnextyrself	Numeric	N	Amount paid in future years for which relief has not already been granted and for which relief is being claimed. (up to 8 numeric; 0 – 99999999)
racpaidnextyrspouse	Numeric	N	Amount paid in future years for which relief has not already been granted and for which relief is being claimed. (up to 8 numeric; 0 – 99999999)
racpaidpriorself	Numeric	N	Amount paid in a prior year, for which relief has not been obtained. (up to 8 numeric; 0 – 99999999)
racpaidpriorspouse	Numeric	N	Amount paid in a prior year, for which relief has not been obtained. (up to 8 numeric; 0 – 99999999)

Name	Type	Required Y/N	Description/*Validation*
retmtmaxamtreliefself	Numeric	N	Maximum amount of relief available. (up to 8 numeric; 0 – 99999999) Note: Populated from the result of the Pension Relief mini-calc panel.
retmtmaxamtreliefspouse	Numeric	N	Maximum amount of relief available for spouse. (up to 8 numeric; 0 – 99999999) Note: Populated from the result of the Pension Relief mini-calc panel.
retmtamtclaimedself	Numeric	N	Total amount of Retirement Annuity Contribution/PRSA/QOPP relief claimed in current year. (up to 8 numeric; 0 – 99999999) *Note: Field auto-populated: This is the sum of the following fields:* * ***racpaidcuryearself*** * ***racpaidnextyrself*** * ***racpaidpriorself*** * ***prsaconmadeemp*** * ***prsaconprsaprov*** * ***amtprsapaidnext*** * ***amtprsapaidprior*** * ***amteupensionpaid*** * ***amteupensionpaidnext*** * ***amteupensioncarryforward***
retmtamtclaimedspouse	Numeric	N	Total amount of Retirement Annuity Contribution/PRSA/QOPP relief claimed in current year. (up to 8 numeric; 0 – 99999999) *Note: Field auto-populated: This is the sum of the following fields:* * ***racpaidcuryearself*** * ***racpaidnextyrself*** * ***racpaidpriorself*** * ***prsaconmadeemp*** * ***prsaconprsaprov*** * ***amtprsapaidnext*** * ***amtprsapaidprior*** * ***amteupensionpaid*** * ***amteupensionpaidnext*** * ***amteupensioncarryforward***

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

RetirementReliefDtls

The RetirementReliefDtls element has one attribute:

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

It consists of any the following optional elements:

- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- MaxReliefOccupationalIncome
- PRSAPaid
- EUPension

RelevantEarnings

The RelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
selfempincome	Numeric	N	Income from self employment for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Balcharges	Numeric	N	Balancing Charges for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Payeincome	Numeric	N	Non Pensionable PAYE Income for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Otherincome	Numeric	N	Other Income for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Relevantearning	Numeric	N	Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). *The value returned at this attribute must be equal to the sum of the following attributes:* - **selfempincome** - **balcharges** - **payeincome** - **otherincome**

NetRelevantEarnings

The NetRelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
tradecharges	Numeric	N	Trade Charges for the main taxpayer /spouse (up to 8 numeric; 0 – 99999999).
Deedcovenants	Numeric	N	Deeds of Covenant for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Maintenancepay	Numeric	N	Maintenance Payments for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Otherdeductions	Numeric	N	Other Deductions for the main taxpayer/spouse if claiming loss under Section 381 TCA (up to 8 numeric; 0 – 99999999).
Losses	Numeric	N	Losses for the main taxpayer/spouse if claiming loss relief under Sn 381 TCA (up to 8 numeric; 0 – 99999999).
Netearnings	Numeric	N	Net Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). *The value returned at this attribute must be equal to the following:* - **relevantearning** *minus* *the sum of the following attributes:* - **capitalallowances** - **tradecharges** - **deedcovenants** - **maintenancepay** - **otherdeductions** - **losses** *unless* **netearnings** *exceeds 254000 in which case it is set to 25400*
capitalallowances	Numeric	N	Capital Allowances and Losses brought forward for the main taxpayer/spouse

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MaximumRelief

The MaximumRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
percentmaxrelief	Numeric	N	Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum RAC (retirement annuity) and PRSA relief currently allowable is based on age and percentage of net relevant earnings.- Age % of Earnings Under 30 years of age 15% 30 – 39 years of age 20% 40 – 49 years of age 25% 50 – 54 years of age 30% 55 – 59 years of age 35% 60 years and over 40% For percentage of Earnings for specified individuals – Sportspersons Schedule 23A are – Age % of Earnings Under 55 years of age 30% 55 – 59 years of age 35% 60 years and over 40% *The age bracket chosen must match the age of the main tax payer determined* from *the attribute Date of Birth in the* **Details** *element (i.e.* **dobself***)* *Likewise for spouse, this field is populated via the spouse Date of Birth (**dobspouse**)*
specified	boolean, true or false	N	Indicator that the main taxpayer/spouse is a specified individual
maxrelief	Numeric	N	Maximum Relief due for year ended 31 December 2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). *The value returned for this attribute must be equal to:* **netearnings** X **percentmaxrelief** 100

MaxReliefOccupationalIncome

The MaxReliefOccupationalIncome element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossemploymentincome	Numeric	N	Gross employment income (regrossed salary figure to account for pension/AVC deduction under net pay arrangement) (Include BIK if related to this Income and deduct PAYE Expenses) (up to 8 numeric; 0 – 99999999).
agepercent	Numeric	N	Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum relief currently allowable is based on age and percentage of net relevant earnings.- Age % of Earnings Under 30 years of age 15% 30 – 39 years of age 20% 40 – 49 years of age 25% 50 – 54 years of age 30% 55 – 59 years of age 35% 60 years and over 40% Unknown age 15%
maxreliefdue	Numeric	N	Maximum relief due is age % limit of lower of re-grossed salary and the earnings limit (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
pensioncontributions	Numeric	N	Pension contributions including contribution to QOPPs which are relieved under sections 774 and 776 via the net pay arrangement (no further relief due on this amount) *The value returned for this attribute must be the lesser of the following options:* *a) Grossemploymentincome * agepercent* *Or* *b) 115000 * agepercent* (up to 8 numeric; 0 – 99999999).
maxadditionalreliefdue	Numeric	N	Maximum additional relief due *The value returned for this attribute must be equal to (*maxreliefdue – pensioncontributions).
balanceofearnings	Numeric	N	Balance of earnings limit of 115,000 available to calculate relief in repect of self-employed income/non pensionable salary. *The value returned for this attributed is autopopulated: (115,000 –* grossemploymentincome)
superannuationcontrib	Numeric	N	Superannuation Contributions/AVC where not deducted by employer
contriballowable	Numeric	N	Allowable Superannuation Contributions/AVCs

PRSAPaid

The PRSAPaid element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtprsapaid	Numeric	N	If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2018 to 31/12/2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Amtprsapaidnext	Numeric	N	PRSA amount paid between 1st January 2018 and 31st October 2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
Amtprsapaidprior	Numeric	N	PRSA amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 – 99999999).
Prsacondedemp	Numeric	N	PRSA contributions deducted by your employer from your salary (for which no further relief is due) for the main taxpayer /spouse (up to 8 numeric; 0 – 99999999).
Prsaconmadeemp	Numeric	N	PRSA contributions made on your behalf by your employer for the main taxpayer/spouse (up to 8 numeric; 0 – 999999999).
Prsaconprsaprov	Numeric	N	PRSA contributions paid directly by you to a PRSA provider for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

EUPension

The EUPension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amteupensionpaid	Numeric	N	EU Pension Contributions paid in year of assessment 2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).
amteupensionpaidnext	Numeric	N	EU Pension Contributions paid between 1st January 2018 and 31st October 2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
amteupensioncarryfo rward	Numeric	N	EU Pension Contribution carried forward from prior year for main taxpayer/spouse (up to 8 numeric; 0 – 99999999).

NursingExpenses

The NursingExpenses element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
amtnursingexpenses	Numeric	N	Net Amount of Approved Nursing Home expenses on which tax relief is claimed Expenses (up to 8 numeric; 0 – 99999999).

NursingExpensesDtls

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

- NursingHomeExpenses
- Deductions

NursingHomeExpenses

The NursingHomeExpenses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
nursinghomeexpens es	Numeric	N	Expenses from maintenance / treatment in an approved nursing home (up to 8 numeric; 0 – 99999999).
nursinghome1	String	N	Name and Address of Approved Nursing Home (maximum size 170 chars)

Deductions

The Deductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
publicdeduction	Numeric	N	Deductions from any public / local authority (up to 8 numeric; 0 – 99999999).
insdeduction	Numeric	N	Deductions under any insurance policy (up to 8 numeric; 0 – 99999999).
compensation	Numeric	N	Deductions from compensation claim etc. (up to 8 numeric; 0 – 99999999).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 – 99999999).

MedicalExpenses

The MedicalExpenses element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
amtmedexpenses	Numeric	N	Net Qualifying Medical and Dental Expenses (up to 8 numeric; 0 – 99999999).
otherespensesdesc	String	N	Description of other qualifying expenses (up to 40 characters)

The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

MedicalExpensesDtls

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

- MedExpenses
- Deductions

MedExpenses

The MedExpenses element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
totalexpenses	Numeric	N	Total Expenses (up to 8 numeric; 0 – 99999999).
nonroutinedentalexp enses	Numeric	N	Non routine dental expenses (up to 8 numeric; 0 – 99999999).
realtimeclaimed	Numeric	N	Real Time Health Expenses already Claimed via Real Time Credits (up to 8 numeric; 0 – 99999999).

Deductions

The Deductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
publicdeduction	Numeric	N	Deductions from any public / local authority (up to 8 numeric; 0 – 99999999).
insdeduction	Numeric	N	Deductions under any insurance policy (up to 8 numeric; 0 – 99999999).
compensation	Numeric	N	Deductions from compensation claim etc. (up to 8 numeric; 0 – 99999999).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 – 99999999).

HealthInsurance

The HealthInsurance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amthealthself	Numeric	N	Amount of Permanent Health Insurance paid in the year by the main taxpayer (up to 8 numeric; 0 – 99999999).
amthealthspouse	Numeric	N	Amount of Permanent Health Insurance paid in the year by the spouse (up to 8 numeric; 0 – 99999999).

BESFilmRelief

The BESFilmRelief element consists of the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtbesself	Numeric	N	Attribute is no longer used and will be removed in the next version.
amtbesspouse	Numeric	N	Attribute is no longer used and will be removed in the next version.
amtfilmself	Numeric	N	Film Relief amount paid in year by the main taxpayer (up to 8 numeric; 0 – 99999999).
amtfilmspouse	Numeric	N	Film Relief amount paid in year by the spouse (up to 8 numeric; 0 – 99999999).
seedcapitalself	Numeric	N	Seed Capital Scheme – amount of relief claimed in 2018 for the main taxpayer (up to 8 numeric; 0 – 99999999).
seedcapitalspouse	Numeric	N	Seed Capital Scheme – amount of relief claimed in

			2018 for spouse (up to 8 numeric; 0 – 99999999).
eiiamtself	Numeric	N	Employment and Investment Incentive - Amount subscribed for eligible shares in 2019
eiiamtspouse	Numeric	N	Employment and Investment Incentive - Amount subscribed for eligible shares in 2019 for spouse
eiiaddtnlamtself	Numeric	N	Amount subscribed for eligible shares on which additional relief is now due. (up to 8 numeric; 0 – 99999999).
eiiaddtnlamtspouse	Numeric	N	Amount subscribed for eligible on which additional relief is now due for spouse (up to 8 numeric; 0 – 99999999).

The BESFilmRelief element consists of the following optional elements:

- EIICert
- EII3ACert
- FilmCert

EIICert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	String	N	Enter relevant EII3 certificate number, or, if appropriate, the Designated Fund's reference number (upto and including nine alpha-numeric characters)
spouse	String	N	Enter relevant EII3 certificate number, or, if appropriate, the Designated Fund's reference number for the spouse. (upto and including nine alpha-numeric characters)

EII3ACert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	String	N	Enter relevant EII3A certificate number, or, if appropriate, the Designated Fund's reference number (upto and including nine alpha-numeric characters)
spouse	String	N	Enter relevant EII3A certificate number, or, if appropriate, the Designated Fund's reference number for the spouse. (upto and including nine alpha-numeric characters)

FilmCert

The Cert element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amount	Numeric	N	Enter all relevant Film3 certificates numbers by the main taxpayer. (up to 6 numeric; 0-999999)
spouse	Numeric	N	Enter all relevant Film3 certificates numbers by the spouse. (up to 6 numeric; 0-999999)

SureAllowance

The SureAllowance element has the following attributes:

Name	Type	Required	Description/*Validation*

		Y/N	
amteliself	Numeric	N	i) Amount subscribed for eligible shares in 2019
amtelispouse	Numeric	N	i) Amount subscribed for eligible shares in 2019 spouse
companyself	string	N	ii) Name of company in which investment was made
companyspouse	string	N	ii) Name of company in which investment was made spouse
taxnumberself	string	N	(iii) Tax reference number of company in which investment was made
taxnumberspouse	string	N	(iii) Tax reference number of company in which investment was made spouse
suredateself	date	N	(iv) Date of the Statement of Qualification (SURE)
suredatespouse	date	N	(iv) Date of the Statement of Qualification (SURE) spouse
amttotaldeductself	Numeric	N	(v) Amount to be treated as a deduction from Total Income in 2019
amttotaldeductspouse	Numeric	N	(v) Amount to be treated as a deduction from Total Income in 2019 spouse
amtoneyearbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2018
amtoneyearbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2018 Spouse
amttwoyearsbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2017
amttwoyearsbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2017 spouse
amtthreeyearsbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2016
amtthreeyearsbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2016 spouse
amtfouryearsbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2015
amtfouryearsbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2015 spouse
amtfiveyearsbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2014
amtfiveyearsbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2014 spouse
amtsixyearsbeforeself	Numeric	N	(vi) Amounts to be relieved against: 2013
amtsixyearsbeforespouse	Numeric	N	(vi) Amounts to be relieved against: 2013 spouse
amttobecarriedfwself	Numeric	N	(vii) Amount to be carried forward to future periods
amttobecarriedfwspouse	Numeric	N	(vii) Amount to be carried forward to future periods spouse

EiiAllowance

The EiiAllowance element consists of the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtsharesthreeyearsbeforeself	Numeric	N	(a)(i)(I) Amount subscribed for shares in 2015 on which additional relief is now due
amtsharesthreeyearsbeforespouse	Numeric	N	(a)(i)(I) Amount subscribed for shares in 2015 on which additional relief is now due spouse
amtclaimedcarryfwdself	Numeric	N	(a)(ii)(I) Amount claimed in previous years and carried forward into 2019
amtclaimedcarryfwdspouse	Numeric	N	(a)(ii)(I) Amount claimed in previous years and carried forward into 2019 spouse
amtclaimedcarryfwdnotusedself	Numeric	N	(a)(ii)(ll) Amount claimed in 2019 but unused and carried forward into 2021
amtclaimedcarryfwdnotusedspouse	Numeric	N	(a)(ii)(ll) Amount claimed in 2019 but unused and carried forward into 2021 spouse

The EiiAllowance element consists of the following optional elements:

- Certsthreeyearsbefore
- Sharesissuedincurrentyearafterbudget

Certsthreeyearsbefore

The Certsthreeyearsbefore element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
certnumberself	string	N	(a)(ii)(I) Enter relevant EII 3A certificate number MaxLength of cert is 20
certnumberspouse	string	N	(a)(ii)(II) Enter relevant EII 3A certificate number spouse MaxLength of cert is 20

Sharesissuedincurrentyearafterbudget

The Sharesissuedincurrentyearafterbudget element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
companynameself	string	N	(c)(i) Name of company in which investment was made
companynamespouse	string	N	(c)(ii) Name of company in which investment was made spouse
taxreferenceself	string	N	(c)(iii) Tax reference number of company in which investment was made
taxreferencespouse	string	N	(c)(iii) Tax reference number of company in which investment was made spouse
eii5dateself	Date	N	c)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund
eii5datespouse	Date	N	c)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund spouse
statequalydateself	Date	N	(c)(v) Date of the Statement of Qualification (EII)
statequalydatespouse	Date	N	(c)(v) Date of the Statement of Qualification (EII) spouse
amtinvestunder502aself	Numeric	N	(c)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019
amtinvestunder502aspouse	Numeric	N	(c)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 spouse
amtdeductionunder502aself	Numeric	N	(c)(vi) Amount of investment which qualifies for relief under Section 502(2A)
amtdeductionunder502aspouse	Numeric	N	(c)(vi) Amount of investment which qualifies for relief under Section 502(2A) spouse
amttobecarriedfwdself	Numeric	N	(c)(vii) Deduction from total income under Section 502(2A)
amttobecarriedfwdspouse	Numeric	N	(c)(vii) Deduction from total income under Section 502(2A) spouse
amteligiblesharesself	Numeric	N	(c)(viii) Amount to be carried forward to future periods
amteligiblesharespouse	Numeric	N	(c)(viii) Amount to be carried forward to future periods spouse

Sharesissuedincurrentyearsheldminsevenyears

The Sharesissuedincurrentyearafterbudget element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

companynameself	string	N	(d)(ii) Name of company in which investment was made
companynamespouse	string	N	(d)(ii) Name of company in which investment was made spouse
taxreferenceself	string	N	(d)(iii) Tax reference number of company in which investment was made
taxreferencespouse	string	N	(d)(iii) Tax reference number of company in which investment was made spouse
eii5dateself	Date	N	d)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund
eii5datespouse	Date	N	d)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund spouse
statequalydateself	Date	N	(d)(v) Date of the Statement of Qualification (EII)
statequalydatespouse	Date	N	(d)(v) Date of the Statement of Qualification (EII) spouse
amtinvestunder502aself	Numeric	N	(d)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019
amtinvestunder502aspouse	Numeric	N	(d)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 spouse
amtdeductionunder502aself	Numeric	N	(d)(vi) Amount of investment which qualifies for relief under Section 502(2A)
amtdeductionunder502aspouse	Numeric	N	(d)(vi) Amount of investment which qualifies for relief under Section 502(2A) spouse
amttobecarriedfwdself	Numeric	N	(d)(vii) Deduction from total income under Section 502(2A)
amttobecarriedfwdspouse	Numeric	N	(d)(vii) Deduction from total income under Section 502(2A) spouse
amteligiblesharesself	Numeric	N	(d)(viii) Amount to be carried forward to future periods
amteligiblesharesspouse	Numeric	N	(d)(viii) Amount to be carried forward to future periods spouse

Sharesissuedthreemonthsbefore

The Sharesissuedthreemonthsbefore element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
companynameself	string	N	(d)(ii) Name of company in which investment was made
companynamespouse	string	N	(d)(ii) Name of company in which investment was made spouse
taxreferenceself	string	N	(d)(iii) Tax reference number of company in which investment was made
taxreferencespouse	string	N	(d)(iii) Tax reference number of company in which investment was made spouse
eii5dateself	Date	N	d)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund
eii5datespouse	Date	N	d)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fund spouse
statequalydateself	Date	N	(d)(v) Date of the Statement of Qualification (EII)
statequalydatespouse	Date	N	(d)(v) Date of the Statement of Qualification (EII) spouse
amtinvestunder502aself	Numeric	N	(d)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019
amtinvestunder502aspouse	Numeric	N	(d)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December

			2019 spouse
amtdeductionunder502aself	Numeric	N	(d)(vi) Amount of investment which qualifies for relief under Section 502(2A)
amtdeductionunder502aspouse	Numeric	N	(d)(vi) Amount of investment which qualifies for relief under Section 502(2A) spouse
amttobecarriedfwdself	Numeric	N	(d)(vii) Deduction from total income under Section 502(2A)
amttobecarriedfwdspouse	Numeric	N	(d)(vii) Deduction from total income under Section 502(2A) spouse
amteligiblesharesself	Numeric	N	(d)(viii) Amount to be carried forward to future periods
amteligiblesharesspouse	Numeric	N	(d)(viii) Amount to be carried forward to future periods spouse

SCIAllowance

The SCIAllowance element consists of the following optional element:

- SCIinvestments

SCIinvestments

The SCIinvestments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtSharesself	Numeric	N	(i) Amount subscribed for eligible shares in 2019
amtSharesspouse	Numeric	N	(i) Amount subscribed for eligible shares in 2019 spouse
companynameself	string	N	(ii) Name of company in which investment was made
companynamespouse	string	N	(ii) Name of company in which investment was made spouse
taxnumberself	string	N	(iii) Tax reference number of company in which investment was made
taxnumberspouse	string	N	(iii) Tax reference number of company in which investment was made spouse
dateofqualificationself	Date	N	(iv) Date of the \u201CStatement of Qualification (SCI)
dateofqualificationspouse	Date	N	(iv) Date of the \u201CStatement of Qualification (SCI) spouse
amtinvestunder502aself	Numeric	N	(v) Amount of investment which qualifies for relief under Section 502(2)(a)
amtinvestunder502aspouse	Numeric	N	(v) Amount of investment which qualifies for relief under Section 502(2)(a) spouse
amtdeductionunder502aself	Numeric	N	(vi) Deduction from total income under Section 502(2)(a)
amtdeductionunder502aspouse	Numeric	N	(vi) Deduction from total income under Section 502(2)(a) spouse
amttobecarriedfwdself	Numeric	N	(vii) Amount to be carried forward to future periods
amttobecarriedfwdspouse	Numeric	N	(vii) Amount to be carried forward to future periods spouse

SCIinvestmentssevenyears

The SCIinvestmentssevenyears element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtSharesself	Numeric	N	(i) Amount subscribed for eligible shares in 2019
amtSharesspouse	Numeric	N	(i) Amount subscribed for eligible shares in 2019 spouse
companynameself	string	N	(ii) Name of company in which investment was made
companynamespous	string	N	(ii) Name of company in which investment was made

e			spouse
taxnumberself	string	N	(iii) Tax reference number of company in which investment was made
taxnumberspouse	string	N	(iii) Tax reference number of company in which investment was made spouse
dateofqualificationself	Date	N	(iv) Date of the \u201CStatement of Qualification (SCI)
dateofqualificationspouse	Date	N	(iv) Date of the \u201CStatement of Qualification (SCI) spouse
amtinvestunder502aself	Numeric	N	(v) Amount of investment which qualifies for relief under Section 502(2)(a)
amtinvestunder502aspouse	Numeric	N	(v) Amount of investment which qualifies for relief under Section 502(2)(a) spouse
amtdeductionunder502aself	Numeric	N	(vi) Deduction from total income under Section 502(2)(a)
amtdeductionunder502aspouse	Numeric	N	(vi) Deduction from total income under Section 502(2)(a) spouse
amttobecarriedfwdself	Numeric	N	(vii) Amount to be carried forward to future periods
amttobecarriedfwdspouse	Numeric	N	(vii) Amount to be carried forward to future periods spouse

RelativeAllowance

The RelativeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
relativeallow	Numeric	N	Dependant Relative Allowance for the main taxpayer (up to 4 numeric; 0 – 9999).
Relativeallowspouse	Numeric	N	Dependant Relative Allowance for the spouse (up to 4 numeric; 0 – 9999).
Norelative	Numeric	N	Number of dependant relatives for the main taxpayer (up to 2 numeric; 0 – 99).
Norelativespouse	Numeric	N	Number of dependant relatives for the spouse (up to 2 numeric; 0 – 99).

HomeAllowance

The HomeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claim	Numeric	N	Amount of Home Carers Tax Credit due (up to 8 numeric; 0 – 99999999). *If attribute **lookback** is true this field must be populated*
lookback	boolean, true or false	N	Indicate if you qualify for Home Carers Tax Credit on the "look-back" year

BlindAllowance

The BlindAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
blindallowself	boolean, true or false	N	Indicator that Blind Person's Tac Credit is due for the main taxpayer
blindallowspouse	boolean, true or false	N	Indicator that Blind Person's Tac Credit is due for the spouse
dogcreditself	Numeric	N	Number of Guide Dogs maintained by you To qualify for this allowance you must hold a letter for the Irish Guide Dogs for the Blind

Name	Type	Required Y/N	Description/*Validation*
			confirming you are a registered owner.
dogcreditspouse	Numeric	N	Number of Guide Dogs maintained by you To qualify for this allowance you must hold a letter for the Irish Guide Dogs for the Blind confirming you are a registered owner.

AssistAllowance

The JobAssistance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
assistdogself	Numeric	N	Number of Assistance Dogs maintained by you To qualify for this allowance you must maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be retained by you.
assistdogspouse	Numeric	N	Number of Assistance Dogs maintained by you To qualify for this allowance you must maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be retained by you.

JobAssistance

The JobAssistance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtjobclaimself	Numeric	N	Amount of Job Assistance due for the main taxpayer (up to 8 numeric; 0 – 99999999).
amtjobclaimspouse	Numeric	N	Amount of Job Assistance due for the spouse (up to 8 numeric; 0 – 99999999).

FisherTaxCredit

The FisherTaxCredit element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ftcdaysatseaself	Numeric	N	Number of days spent at sea on a fishing vessel registered on the European community fishing fleet register for the main taxpayer (up to 3 numeric; 0 – 366).
ftcdaysatseaspouse	Numeric	N	Number of days spent at sea on a fishing vessel registered on the European community fishing fleet register for the spouse (up to 3 numeric; 0 – 366).

SeaGoingNaval

The seaGoingNaval element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
seaGoingNavalSelf	Numeric	N	Number of days spent at sea on a vessel registered as a permanent member of the Irish Naval Service (up to 3 numeric; 0 – 366).
seaGoingNavalSpouse	Numeric	N	Number of days spent at sea on a vessel registered as a permanent member of the Irish Naval Service for the spouse (up to 3 numeric; 0 – 366).

SeaAllowance

The SeaAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
seanodaysself	Numeric	N	Number of days absent from state for the main taxpayer (3 numeric; 0 – 365). *Where this attribute is returned the following attributes must also be returned:* *Amount of Salary for this Employment for the main taxpayer (i.e.* **seasalaryself** *below).* *Amount of Seafarers Claim for this Employment for the main taxpayer (i.e.* **seaclaimself** *below).*
Seanodaysspouse	Numeric	N	Number of days absent from state for the spouse (3 numeric; 0 – 365). *Where this attribute is returned the following attributes must also be returned:* *Amount of Salary for this Employment for the spouse (i.e.* **seasalaryspouse** *below).* *Amount of Seafarers Claim for this Employment for the spouse (i.e.* **seaclaimspouse** *below).*
Seasalaryself	Numeric	N	Amount of Salary for this Employment for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* *Number of days absent from the state for the main taxpayer (i.e.* **seanodaysself** *above).* *Amount of Seafarers Claim for this Employment for the main taxpayer (i.e.* **seaclaimself** *below).* *Where this attribute is returned the following attributes must not be returned:* *Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e.* **transborderself** *in the* **Employment** *element(sub element of the* **Uk** *element)).*
Seasalaryspouse	Numeric	N	Amount of Salary for this Employment for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* *Number of days absent from the state for the spouse (i.e.* **seanodaysspouse** *above).* *Amount of Seafarers Claim for this Employment for the spouse (i.e.* **seaclaimspouse** *below).* *Where this attribute is returned the following attributes must not be returned:* *Salary on which Trans Border Worker Relief is being claimed for the spouse (i.e.* **transborderspouse** *in the* **Employment** *element (sub element of the* **Uk** *element)).*

Name	Type	Required Y/N	Description/*Validation*
Seaclaimself	Numeric	N	Amount of Seafarers Claim for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* • *Number of days absent from the state for the main taxpayer (i.e.* **seanodaysself** *above).* • *Amount of Salary for this Employment for the main taxpayer (i.e.* **seasalaryself** *below).* • *Salary subject to PAYE for the main taxpayer where a value is returned here (i.e.* **salarypayeself** *in the Employment element (a sub element of the* **Paye** *element)).* *Where this attribute is returned the following attributes must not be returned:* • *Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e.* **transborderself** *in the* **Employment** *element (sub element of the* **Uk** *element)).* *Where this attribute is returned, it's value cannot exceed the value of the attribute* **seasalaryself**
seaclaimspouse	Numeric, optional		Amount of Seafarers Claim for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is returned the following attributes must also be returned:* • *Number of days absent from the state for the spouse (i.e.* **seanodaysspouse** *above).* • *Amount of Salary for this Employment for the spouse (i.e.* **seasalaryspouse** *below).* • *Salary subject to PAYE for the spouse where a value is returned here (i.e.* **salarypayespouse** *in the* **Employment** *element (a sub element of the* **Paye** *element)).* *Where this attribute is returned the following attributes must not be returned:* • *Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (i.e.* **transborderspouse** *in the* **Employment** *element (sub element of the* **Uk** *element)).* *Where this attribute is returned, it's value cannot exceed the value of the attribute* **seasalaryspouse**

GiftsDonations

The GiftsDonations element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
approvedsportbodies	Numeric	N	Donations to Approved Sports Bodies made by the main taxpayer (up to 8 numeric; 0 – 99999999).
approvedsportbodies spouse	Numeric	N	Donations to Approved Sports Bodies made by the spouse (up to 8 numeric; 0 – 99999999).
approvedsportsbodie snameaddress	String	N	name and address of approved sports body. Up to 500 characters long. If set then **approvedsportbodies** attribute must contain a value

Name	Type	Required Y/N	Description/*Validation*
approvedsportsbodiesnameaddressspouse	String	N	name and address of approved sports body. Up to 500 characters long. If set then **approvedsportbodiesspouse** attribute must contain a value

IncapacitatedPersonAllow

The IncapacitatedPersonAllow element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
incappersonallow	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person by the main taxpayer (up to 8 numeric; 0 – 99999999).
incappersonallowspouse	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person by the pouse (up to 8 numeric; 0 – 99999999).

EarnedIncomeCredit

The EarnedIncomeCredit element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
earnedincomecreditself	Boolean true/false	N	Boolean to indicate if earned income tax credit was claimed in this period by the main taxpayer
earnedincomecreditspouse	Boolean true/false	N	Boolean to indicate if earned income tax credit was claimed in this period by the spouse

TuitionFees

The TuitionFees element has the following attributes:

TuitionFeesDtl

Name	Type	Required Y/N	Description/*Validation*
nameofstudent	String	N	Enter name of student. 9Up to 40 characters long)
amountpercourse	Numeric	N	Amount paid for course. (0 – 999,999)
parttimecourse	Tick box	N	Tick box , True, false
trainingcourse	Tick box	N	Tick box , True, false

OccupierRelief

The OccupierRelief element has the following attributes:

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

Name	Type	Required Y/N	Description/*Validation*
livingCitySelf	Numeric	N	Amount of Living City Initiative Relief on a residential property i for the year for the main taxpayer (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from amountDueCurrYearSelf field on LivingCityInitiative element.*
livingCitySpouse	Numeric	N	Amount of Living City Initiative Relief on a residential property for the year for the spouse (up to 8 numeric; 0 – 99999999). *This field should be populated with the value from amountDueCurrYearSpouse field on LivingCityInitiative element.*

The OccupierRelief element has the following optional sub-element:
- LivingCityInitiative

LivingCityInitiative

The LivingCityInitiative element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountDueCurrYear Self	Numeric	N	Amount due in 2019. (up to 6 numeric; 0 – 999999) *Required field if any of following is filled:* - *addressQualPremisesSelf* - *identifierSelf* - *aggQualExpendDetailsSelf* - *refNumberSelf* - *marketValueSelf*
amountDueCurrYear Spouse	Numeric	N	Amount due for spouse in 2019. (up to 6 numeric; 0 – 999999) *Required field if any of following is filled:* - *addressQualPremisesSpouse* - *identifierSpouse* - *aggQualExpendDetailsSpouse* - *refNumberSpouse* - *marketValueSpouse*
addressQualPremise sSelf	String	N	The address of the qualifying premises in respect of which the qualifying expenditure was incurred. (Up to 140 characters) *Required field if any of following is filled:* - *amountDueCurrYearSelf* - *identifierSelf* - *aggQualExpendDetailsSelf* - *refNumberSelf* - *marketValueSelf*
addressQualPremise sSpouse	String	N	The address of the qualifying premises in respect of which the qualifying expenditure was incurred for spouse. (Up to 140 characters) *Required field if any of following is filled:* - *amountDueCurrYearSpouse* - *identifierSpouse* - *aggQualExpendDetailsSpouse* - *refNumberSpouse* - *marketValueSpouse*

Name	Type	Required Y/N	Description/*Validation*
identifierSelf	String	N	The unique identification number (if any) assigned to the qualifying premises under S 27 F (LPT) A 2012 [Property id for LPT purposes] (Up to 20 characters)
identifierSpouse	String	N	The unique identification number (if any) assigned to the qualifying premises under S 27 F (LPT) A 2012 [Property id for LPT purposes] (Up to 20 characters)
aggQualExpendDetailsSelf	String	N	Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises (Up to 1000 characters) *Required field if any of following is filled:* • *amountDueCurrYearSelf* • *addressQualPremisesSelf* • *identifierSelf* • *refNumberSelf* • *marketValueSelf*
aggQualExpendDetailsSpouse	String	N	Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises in relation to spouse (Up to 1000 characters) *Required field if any of following is filled:* • *amountDueCurrYearSpouse* • *addressQualPremisesSpouse* • *identifierSpouse* • *refNumberSpouse* • *marketValueSpouse*
refNumberSelf	String	N	Reference number supplied by the local authority with the letter of certification (Up to 40 characters) *Required field if any of following is filled:* • *amountDueCurrYearSelf* • *addressQualPremisesSelf* • *identifierSelf* • *aggQualExpendDetailsSelf* • *marketValueSelf*
refNumberSpouse	String	N	Reference number supplied by the local authority with the letter of certification supplied to spouse (Up to 40 characters) *Required field if any of following is filled:* • *amountDueCurrYearSpouse* • *addressQualPremisesSpouse* • *identifierSpouse* • *aggQualExpendDetailsSpouse* • *marketValueSpouse*
marketValueSelf	Numeric	N	Market value of the property prior to refurbishment/conversion (up to 7 numeric; 0 – 9999999) *Required field if any of following is filled:* • *amountDueCurrYearSelf* • *addressQualPremisesSelf* • *identifierSelf* • *aggQualExpendDetailsSelf* • *refNumberSelf*

Name	Type	Required Y/N	Description/*Validation*
marketValueSpouse	Numeric	N	Market value of the property prior to refurbishment/conversion in respect of spouse (up to 7 numeric; 0 – 9999999) *Required field if any of following is filled:* • *amountDueCurrYearSpouse* • *addressQualPremisesSpouse* • *identifierSpouse* • *aggQualExpendDetailsSpouse* • *refNumberSpouse*

IncapacitatedChildAllow

The IncapacitatedChildAllow element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
numincapchild	Numeric	N	Number of Incapacitated Children (up to 2 numeric; 0 – 99). *The value returned by this attribute must not exceed that returned by the attribute* **nochildren** *in the* **Marital** *Element (subelement of the* **Personal** *element*
incapchildallowamt	Numeric	N	Incapacitated Child Allowance tax credit being claimed (up to 8 numeric; 0 – 99999999).

The IncapacitatedChildAllow element has the following optional sub-element.
• IncapacitatedChilds

The number of sub-elements must match the **numincapchild** attribute above.

IncapacitatedChilds
The IncapacitatedChilds element has the following attribute

Name	Type	Required Y/N	Description/*Validation*
incapacitatedchilddob	Date	N	Date of birth of an incapacitated child. This date may not be before 01/01/1900 or after today's date.
incapacitatedchildppsn	String	N	ppsn of incapacitated child.(Up to 20 characters)

LoanInterestFarm

The LoanInterestFarm element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
intpaidself	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 – 99999999).
Intpaidspouse	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 – 99999999).

YearOfMarriage

The YearOfMarriage element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtspouseincome	Numeric	N	Amount of spouse's income in 2019 (up to 8 numeric; 0 – 99999999).
Amtrepaymentclaimedself	Numeric	N	Amount of repayment claimed in respect of the main taxpayer (up to 8 numeric; 0 – 99999999).

Name	Type	Req Y/N	Description/*Validation*
Amtrepaymentclaimedspouse	Numeric	N	Amount of repayment claimed in respect of spouse (up to 8 numeric; 0 – 99999999).
Yomrelief	boolean, true/false	N	Indicator that claim for relief under Section 1020 TCA 1997

NonResidentLandlord

Then NonResidentLandlord element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
tenantppsnself	String	N	State PPS number of tenant for the main taxpayer.
tenantppsnspouse	String	N	State PPS number of tenant spouse.
amttaxwithheldself	Numeric	N	State amount of Irish tax withheld for the main taxpayer (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *The non-resident indicator (Form11/Personal/NonResidentDetails/ @nonresident) for the main taxpayer must be true when an amount is returned at this attribute*
amttaxwithheldspouse	Numeric	N	State amount of Irish tax withheld for spouse (up to 11 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 99999999.99). *The non-resident indicator (Form11/Personal/NonResidentDetails/ @nonresidentspouse) for the spouse must be true when an amount is returned at this attribute*

PersonalTaxCredit

Then PersonalTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
amount	Numeric	N	Personal Tax Credit claimed (up to 8 numeric; 0 – 99999999).

AgeTaxCredit

Then AgeTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
amount	Numeric	N	Age Tax Credit claimed (up to 8 numeric; 0 – 99999999).

HRIClaims

Then HRIClaims element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
hriCarriedForwardSelf	Numeric	N	Amount of unused HRI carried forward from previous year (up to 8 numeric; 0 – 99999999).
hriOnlineClaimSelf	Numeric	N	Tax credit due for 2019 based on your HRI online claim. (up to 8 numeric; 0 – 4050)
hriOnlineClaimSpouse	Numeric	N	Tax credit due for 2019 based on your HRI online claim for the spouse. (up to 8 numeric; 0 – 4050)

StaySpendSelf

Then StaySpendSelf is conmposed by the element StaySpend element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
businessName	String	N	Name of the business where the expense happened (up to 40 characters)
dateOfExpense	Date	N	
netAmount	Numeric	N	Net amount of expense (up to 8 numeric; 0 – 99999999)

StaySpendSpouse

Then StaySpendSpouse is conmposed by the element StaySpend element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
businessName	String	N	Name of the business where the expense happened (up to 40 characters)
dateOfExpense	Date	N	
netAmount	Numeric	N	Net amount of expense (up to 8 numeric; 0 – 99999999)

WidowedParentTaxCredit

Then WidowedParentTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
amount	Numeric	N	Widowed Parent Tax Credit claimed (up to 8 numeric; 0 – 99999999).

RentTaxCredit

Then RentTaxCredit element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
rentConfirmationSelf1	Boolean	N	confirm that I paid rent under a tenancy(ies) in the tax year for Self
rentConfirmationSpouse1	Boolean	N	confirm that I paid rent under a tenancy(ies) in the tax year for Spouse
rentConfirmationSelf2	Boolean	N	confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP/RAS/SHEP for self
rentConfirmationSpouse2	Boolean	N	confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP/RAS/SHEP for spouse
rentConfirmationSelf3	Boolean	N	I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association for self
rentConfirmationSpouse3	Boolean	N	I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association for spouse

Name	Type	Req Y/N	Description/*Validation*
propertyConfirmation Self1	Boolean	N	Property confirmation first question for self
propertyConfirmation Spouse1	Boolean	N	Property confirmation first question for spouse
propertyConfirmation Self2	Boolean	N	Property confirmation second question for self
propertyConfirmation Spouse2	Boolean	N	Property confirmation second question for spouse

The RentTaxCredit element has the following optional sub-element.
- AddressList

The max number of entries of addressList elements is five

Name	Type	Req Y/N	Description/*Validation*
rentedPropertyAddre ssSelf	String	N	Property address for self
rentedPropertyAddre ssSpouse	String	N	Property address for spouse
rentedPropertyEircod eSelf	String	N	Property Eircode for self
rentedPropertyEircod eSpouse	String	N	Property Eircode for spouse
nameOfTenantSelf	String	N	Name of the tenant for self
nameOfTenantSpous e	String	N	Name of the tenant for spouse
ppsNumOfTenantSel f	String	N	PPS number of tenant for self
ppsNumOfTenantSp ouse	String	N	PPS number of tenant for spouse
tenancyStartDateSelf	Date	N	Tenancy start date for self
tenancyStartDateSpo use	Date	N	Tenancy start date for spouse
tenancyEndDate202 2Self	Date	N	Tenancy End date for self
tenancyEndDate202 2Spouse	Date	N	Tenancy end date for spouse
grossRentPaidSelf	Numeric	N	Gross rent paid for self
grossRentPaidSpous e	Numeric	N	Gross rent paid for spouse
rentedPropertyLLAdd ressSelf	String	N	Landlord address for self
rentedPropertyLLAdd ressSpouse	String	N	Landlord address for spouse
landlordEircodeSelf	String	N	Landlord Eircode for self
landlordEircodeSpou se	String	N	Landlord Eircode for spouse
landlordNonResidien tSelf	Boolean	N	Is landlord a non-resident – for self
landlordNonResidien tSpouse	Boolean	N	Is landlord a non-resident – for Spouse
agentNameAddress OfLandlordSelf	String	N	Agent name and address for self
agentNameAddress OfLandlordSpouse	String	N	Agent name and address for spouse
landlordPPSSelf	String	N	Landlord PPS number for self
landlordPPSSpouse	String	N	Landlord PPS number for spouse
rtbRegistrationNumS elf	String	N	RTB registration number for self
rtbRegistrationNumS pouse	String	N	RTB registration number for spouse

PropertyIncentives

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

- Residential
- Industrial

Residential

The Residential element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
resurbanrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Resurbanrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resurbanrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Resurbanrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Restownrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Restownrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Restownrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Restownrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resseasideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Self (up to 10 numeric; 0 – 999999999).
Resseasideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resruralrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Resruralrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resruralrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Self (up to 10 numeric; 0 – 999999999).
Resruralrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Reslivingovershopownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Reslivingovershopownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Reslivingovershopinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Self (up to 10 numeric; 0 – 999999999).
Reslivingovershopinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resparkrideownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 999999999).
Resparkrideownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resparkrideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Self (up to 10 numeric; 0 – 999999999).
Resparkrideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Resstudentaccinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Self (up to 10 numeric; 0 – 999999999).
Resstudentaccinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Spouse (up to 10 numeric; 0 – 999999999).
Residentialotherpropertyincentiveself	String	N	Where the scheme(s)on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the main taxpayer.
Residentialotherpropertyincentivespouse			Amount of relief due associated with **residentialotherpropertyincentiveself** for the main taxpayer (up to 10 numeric; 0 – 999999999).
Residentialotherpropertyinvestorself			Where the scheme(s)on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the spouse.
Residentialotherpropertyinvestorspouse			Amount of relief due associated with **residentialotherpropertyincentivespouse** for the spouse (up to 10 numeric; 0 – 999999999).
reslivingcityself	Numeric	N	Amount of relief due on the Living City Initiative S.372AAB (up to 10 numeric; 0 – 999999999)
reslivingcityspouse	Numeric	N	Amount of relief due on the Living City Initiative S.372AAB for spouse (up to 10 numeric; 0 – 999999999)

Industrial

The Industrial element has the following attributes.

Name	Type	Req Y/N	Description/*Validation*
indurbanrenewalownerself	Numeric	N	mount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Indurbanrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indurbanrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indurbanrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indtownrenewalownerself	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indtownrenewalownerspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indtownrenewalinvestorself	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indtownrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indseasideownerself	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indseasideownerspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indseasideinvestorself	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indseasideinvestorspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indruralrenewalownerself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indruralrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indruralrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indruralrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indmultistoreycarownerself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999)
indmultistoreycarownerspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999)
indmultistoreycarinvestorself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999)
indmultistoreycarinvestorspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999)
indlivingovershopownerself	Numeric	Req Y/N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indlivingovershopownerspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Indlivingovershopinvestorself	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indlivingovershopinvestorspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indenterpriseareaownerself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indenterpriseareaownerspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indenterpriseareainvestorself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indenterpriseareainvestorspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indparkrideownerself	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indparkrideownerspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indparkrideinvestorself	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indparkrideinvestorspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indhotelownerself	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhotelownerspouse	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indhotelinvestorself	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhotelinvestorspouse	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indholidaycottageownerself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidaycottageownerspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indholidaycottageinvestorself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidaycottageinvestorspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indholidayhostelownerself	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indholidayhostelownerspouse	Numeric	Req Y/N	Amount of relief being claimed under Hostels for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indholidayhostelinvestorself	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Indholidayhostelinvestorspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indguesthomeownerself	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indguesthomeownerspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indguesthomeinvestorself	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indguesthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indnursinghomeownerself	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indnursinghomeownerspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indnursinghomeinvestorself	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indnursinghomeinvestorspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indhousingelderlyownerself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhousingelderlyownerspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indhousingelderlyinvestorself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indhousingelderlyinvestorspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeownerself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeownerspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeinvestorself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indconvalescenthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indprivatehospitalownerself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indprivatehospitalownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indprivatehospitalinvestorself	Numeric	Req Y/N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indprivatehospitalinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Indsportsinjuryclinicownerself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indsportsinjuryclinicownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indsportsinjuryclinicinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indsportsinjuryclinicinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indchildcarebuildingownerself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indchildcarebuildingownerspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Indchildcarebuildinginvestorself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indchildcarebuildinginvestorspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Industrialotherpropertyincentiveself	String	N	Where the scheme(s)on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for the main taxpayer.
Industrialotherpropertyincentivespouse	String	N	Where the scheme(s)on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier/Investor-Lessor) for spouse.
Industrialotherpropertyinvestorself	Numeric	N	Amount of relief due associated with **industrialotherpropertyincentiveself** for the main taxpayer (up to 10 numeric; 0 – 999999999).
Industrialotherpropertyinvestorspouse	Numeric	N	Amount of relief due associated with **industrialotherpropertyincentivespouse** for spouse (up to 10 numeric; 0 – 999999999).
Psychospownerself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psychospownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).
Psychospinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psychospinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Psyccentownerself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psyccentownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
Psyccentinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Psyccentinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indbscaravaninvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indbscaravaninvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
Indbscaravanownerself	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indbscaravanownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Buildings or structures in registered caravan & camping sites for the spouse (up to 10 numeric; 0 – 999999999).
Indspecialpallcuownerself	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indspecialpallcuownerspouse	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the spouse (up to 10 numeric; 0 – 999999999).
Indspecialpallcuinvestorself	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999).
Indspecialpallcuinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrOwnerSelf	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Owner Scheme for the main taxpayer (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrOwnerSpouse	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Owner Scheme for the spouse (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrInvestorSelf	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Investment Scheme for the main taxpayer (up to 10 numeric; 0 – 999999999).
IndMidShannonTourismCorrInvestorSpouse	Numeric	N	Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Investment Scheme for the spouse (up to 10 numeric; 0 – 999999999).
indLivingCityInitiativeOwnerSelf	Numeric	N	Amount of relief being claimed under the Living City Initiative (Owner) S.372AAC for the main taxpayer. (up to 10 numeric; 0 – 999999999).
indLivingCityInitiativeOwnerSpouse	Numeric	N	Amount of relief being claimed under the Living City Initiative (Owner) S.372AAC for the spouse. (up to 10 numeric; 0 – 999999999).
indLivingCityInitiativeInvestorSelf	Numeric	N	Amount of relief being claimed under the Living City Initiative (Investor) S.372AAC for the main taxpayer. (up to 10 numeric; 0 – 999999999).

Name	Type	Req Y/N	Description/*Validation*
indLivingCityInitiative InvestorSpouse	Numeric	N	Amount of relief being claimed under the Living City Initiative (Investor) S.372AAC for the spouse. (up to 10 numeric; 0 – 999999999).
indLivingCityInitiative InvestorAadSelf	Numeric	N	Amount of relief being claimed under the Living City Initiative (Investor) S.372AAD for the main taxpayer. (up to 10 numeric; 0 – 999999999).
indLivingCityInitiative InvestorAadSpouse	Numeric	N	Amount of relief being claimed under the Living City Initiative (Investor) S.372AAD for the spouse. (up to 10 numeric; 0 – 999999999).
indAviationServicesO wnerSelf	Numeric	N	Amount of relief being claimed under the Aviation Services Facilities (Owner) S.268(1)(n) for the main taxpayer. (up to 10 numeric; 0 – 999999999).
indAviationServicesO wnerSpouse	Numeric	N	Amount of relief being claimed under the Aviation Services Facilities (Owner) S.268(1)(n) for the spouse. (up to 10 numeric; 0 – 999999999).
indAviationServicesI nvestorSelf	Numeric	N	Amount of relief being claimed under the Aviation Services Facilities (Investor) S.268(1)(n) for the main taxpayer. (up to 10 numeric; 0 – 999999999).
indAviationServicesI nvestorSpouse	Numeric	N	Amount of relief being claimed under the Aviation Services Facilities (Investor) S.268(1)(n) for the spouse. (up to 10 numeric; 0 – 999999999).
indempchildcarefitne ssbuildingownerself	Numeric	N	Buildings used for the purposes of providing childcare services or a fitness centre to employees S 843B
indempchildcarefitne ssbuildingownerspou se	Numeric	N	Buildings used for the purposes of providing childcare services or a fitness centre to employees S 843B – spouse

CapitalGains

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

- AssetDescription
- DisposalDetails
- AcquisitionDetails
- Reliefs
- ConnectedPersonToLoss
- DoubleTaxationRelief
- FarmRestructuringClaim

Where any of the following fields have a value:
lossforwardself, exemptionself, chargeablegainself,chargeablegainspouse, residentreliefamount, retirementrelieffamilyamount, retirementreliefotheramount, lossforwardspouse, exemptionspouse, residentreliefspouse, retirementrelieffamilyamountspouse, retirementreliefotheramountspouse
or any of the following fields are 'true':
disposalconnectpartiesself, orgacqself, mktacqself, disposalconnectpartiesspouse, orgacqspouse, mktacqspouse
there must be a value in one or more of the following fields:
agricultural, developmentland, commercial, residential, foreignlife, otherassets

Where any of the following fields have a value:

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

otherassets

there must be a value in one or more of the following fields:
gainself, lossself, gainspouse, lossspouse

AssetDescription

The AssetDescription element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
agricultural	Numeric	N	No of disposals – Agricultural Land / Buildings (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for* **agriaggconsid** *and* **agriculturalacreage**
agriaggconsid	Numeric	N	Aggregate Consideration – Agricultural Land / Buildings (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for* **agricultural** *and* **agriculturalacreage**
agriculturalacreage	Numeric	N	Aggregate Hectares – Agricultural Land / Buildings (up to 8 numeric 0 – 999999.99) *Where a value is returned for this attribute, values must be returned for* **agricultural** *and* **agriaggconsid**
developmentland	Numeric	N	No of disposals – Development Land (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for* **devaggconsid** *and* **developmentlandacreage**
devaggconsid	Numeric	N	Aggregate Consideration – Development Land (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for* **developmentland** *and* **developmentlandacreage**

Name	Type	Required Y/N	Description/*Validation*
developmentlandacreage	Numeric	N	Aggregate Hectares – Development Land (up to 8 numeric 0 – 999999.99) *Where a value is returned for this attribute, values must be returned for **developmentland** and **devaggconsid***
sharesquotedaggconsid	Numeric	N	Aggregate Consideration – Shares/Securities quoted (up to 8 numeric 0 – 99999999)
sharesunquotedaggconsid	Numeric	N	Aggregate Consideration – Shares/Securities unquoted (up to 8 numeric 0 – 99999999)
commercial	Numeric	N	No of disposals – Commercial Premises (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **commercialaggconsid***
commercialaggconsid	Numeric	N	Aggregate Consideration – Commercial Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **commercial***
residential	Numeric	N	No of disposals – Residential Premises (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **residentialaggconsid***
residentialaggconsid	Numeric	N	Aggregate Consideration – Residential Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **residential***
sharesexchanged	Numeric	N	No of disposals – Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **sharesexchangedaggconsid***
sharesexchangedaggconsid	Numeric	N	Aggregate Consideration – Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **sharesexchanged***
foreignlife	Numeric	N	No of disposals – Foreign Life Policies (Chargeable @ 40%) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **foreignlifeaggconsid** and **foreignlifehighrt** or **foreignlifehighrtspouse***
foreignlifeaggconsid	Numeric	N	Aggregate Consideration – Foreign Life Policies (Chargeable @ 40%) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **foreignlife***
offshorefundshighrt	Numeric	N	No of disposals – Offshore Funds (Section 747A TCA 1997) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **offshorefundshighrtaggconsid***
offshorefundshighrtaggconsid	Numeric	N	Aggregate Consideration – Offshore Funds (Section 747A TCA 1997) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **Offshorefundshighrt***
venturefuncapaggconsid	Numeric	N	Aggregate Consideration – Venture Fund Gains (up to 5 numeric 0 – 99999)
otherassets	Numeric	N	No of disposals – Other Assets (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **otherassetsaggconsid***

Name	Type	Required Y/N	Description/*Validation*
otherassetsaggconsid	Numeric	N	Aggregate Consideration – Other Assets (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **otherassets***
totalconsid	Numeric	N	Total Consideration on Disposals (up to 8 numeric 0 – 99999999)

DisposalDetails

The DisposalDetails element has the following attributes:

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

AcquisitionDetails

The AcquisitionDetails element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
gainself	Numeric	N	Amount of Chargeable Gain (up to 8 numeric 0 – 99999999) Main taxpayer *Where the value of the attribute **lossself** is greater than 0, this attribute must have a value of 0.*
gainspouse	Numeric	N	Amount of Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse *Where the value of the attribute **lossspouse** is greater than 0, this attribute must have a value of 0.*
previousgainsrolledoverself	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Main taxpayer
previousgainsrolledoverspouse	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Spouse
lossself	Numeric	N	Amount of Net Loss in 2019 (up to 8 numeric 0 – 99999999) Main taxpayer *Where the value of the attribute **gainself** is greater than 0, this attribute must have a value of 0.*
lossspouse	Numeric	N	Amount of Net Loss in 2087 (up to 8 numeric 0 – 99999999) Spouse *Where the value of the attribute **gainspouse** is greater than 0, this attribute must have a value of 0.*

Name	Type	Req Y/N	Description/*Validation*
lossforwardself	Numeric	N	Unused losses from prior year(s) (up to 8 numeric 0 – 99999999) Main taxpayer
lossforwardspouse	Numeric	N	Unused losses from prior year(s) (up to 8 numeric 0 – 99999999) Spouse
losscarriedforwardself	Numeric	N	Total Unused loss/es for carry forward to 2022 for Self (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossself.*
losscarriedforwardspouse	Numeric	N	Total Unused loss/es for carry forward to 2022 for Spouse (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossspouse.*
curlossprioryearcarriedfwself	Numeric	N	Current Year Loss(es) from prior year(s) for carry forward to 2022 for Self (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossself.*
curlossprioryearcarriedfwspouse	Numeric	N	Current Year Loss(es) from prior year(s) for carry forward to 2022 for Spouse (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossspouse.*
unusedlossprioryearcarriedfwself	Numeric	N	Unused Loss(es) from prior year(s) for carry forward to 2022 for Self (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossself.*
unusedlossprioryearcarriedfwspouse	Numeric	N	Unused Loss(es) from prior year(s) for carry forward to 2022 for Spouse (up to 8 numeric 0 – 99999999). *No value allowed here unless there is a value entered in lossspouse.*
exemptionself	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Main taxpayer
exemptionspouse	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Spouse
chargeablegainself	Numeric	N	Net Chargeable Gain (up to 8 numeric 0 – 99999999) Main Taxpayer. *This value must equals the sum of chargegainalowrtself + chargegainamidrtself + chargegainahighrtself + chargegainblowrtself + chargegainbmidrtself + chargegainbhighrtself + chargeacpoself + chargearezoneself + chargebcpoself + chargebrezoneself* Cannot be greater than chargeablegainsyear
chargeablegainspouse	Numeric	N	Net Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse. *This value must equals the sum of chargegainalowrtspouse + chargegainamidrtspouse + chargegainahighrtspouse + chargegainblowrtspouse + chargegainbmidrtspouse + chargegainbmediumrtspouse + chargegainbhighrtspouse + chargeacpospouse + chargearezonespouse + chargebcpospouse + chargebrezonespouse* Cannot be greater than chargeablegainsyearspouse
chargegainaentrepreviousself	Numeric	N	Net Chargeable Gain in the previous year (up to 8 numeric 0 – 99999999)

Name	Type	Req Y/N	Description/*Validation*
chargegainaentreprevíousspouse	Numeric	N	Net Chargeable Gain in the previous year for the spouse (up to 8 numeric 0 – 99999999)
gainrelievedunders604a	Numeric		(up to 8 numeric 0 – 99999999) Main Taxpayer. *Cannot be greater than chargeablegainsyear*
gainrelievedunders604aspouse	Numeric		(up to 8 numeric 0 – 99999999) Spouse. *Cannot be greater than chargeablegainsyearspouse*
foreignlifehighrt	Numeric	N	Chargeable Gain on Foreign Life Policies for main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value must be equal to foreignlifeaself foreignlifebself.*
foreignlifehighrtspouse	Numeric	N	Chargeable Gain on Foreign Life Policies for spouse (up to 8 numeric 0 – 99999999) *This value must be equal to foreignlifeaspouse foreignlifebspouse.*
chargegainamidrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at 25% for the main taxpayer.
chargegainamidrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at 25% for the spouse.
chargegainahighrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at (a) 01/01/2019 to 30/11/2019 40% for the main taxpayer.
chargegainahighrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at (a) 01/01/2019 to 30/11/2019 40% for the spouse.
chargegainalowrtself	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (a) 01/01/2019 to 30/11/2018 15% for the main taxpayer. *Where a value is returned for this attribute, values must be returned for* **venturefuncapaggconsid**
chargegainalowrtspouse	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (a) 01/01/2019 to 30/11/2019 15% for the spouse. *Where a value is returned for this attribute, values must be returned for* **venturefuncapaggconsid**
foreignlifeaself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2019 to 30/11/2019 for main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifebself must be equal to foreighlifehighrt*
foreignlifeaspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (a) 01/01/2019 to 30/11/2018 for the spouse (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifebspouse must be equal to foreighlifehighrtspouse*
chargeacpoself	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/01/2019 to 30/11/2019 for main taxpayer (up to 8 numeric 0 – 99999999)
chargeacpospouse	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/01/2019 to 30/11/2019 for the spouse (up to 8 numeric 0 – 99999999)
chargeacpodatedisposalself	Date	N	CPO Date of Disposal that arose at (a) 01/01/2018 to 30/11/2019 for main taxpayer (DD/MM/YYYY). *Cannot be greater than the date of upload*
chargeacpodatedisposalspouse	Date	N	CPO Date of Disposal that arose at (a) 01/01/2019 to 30/11/2019 for the spouse (DD/MM/YYYY). *Cannot be greater than the date of upload*

Name	Type	Req Y/N	Description/*Validation*
chargegainbmidrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2019 to 06/12/2019 30% for the main taxpayer.
chargegainbmidrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2019 to 06/12/2019 30% for the spouse.
chargegainaentreself	Numeric	N	Amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2019 by virtue of S. 542(1)(d) – self (up to 8 numeric 0 – 99999999)
chargegainaentrespouse	Numeric	N	Amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2019 by virtue of S. 542(1)(d) – spouse (up to 8 numeric 0 – 99999999)
chargegainbentreself	Numeric	N	Amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2019 by virtue of S. 542(1)(d) – self (up to 8 numeric 0 – 99999999)
chargegainbentrespouse	Numeric	N	Amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2019 by virtue of S. 542(1)(d) – spouse (up to 8 numeric 0 – 99999999)
chargegainbhighrtself	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2019 to 31/12/2019 40% for the main taxpayer.
chargegainbhighrtspouse	Numeric	N	Capital Gains Tax – The amount of the chargeable gain that arose at b) 01/12/2019 to 31/12/2019 40% for the spouse.
chargegainblowrtself	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (b) 01/12/2019 to 31/12/2019 15% for the main taxpayer. *Where a value is returned for this attribute, values must be returned for* **foreignlife** *and* **foreignlifeaggconsid**
chargegainblowrtspouse	Numeric	N	Venture Fund Capital – The amount of the venture fund that arose at (b) 01/10/2019 to 31/12/2019 15% for the spouse. *Where a value is returned for this attribute, values must be returned for* **foreignlife** *and* **foreignlifeaggconsid**
foreignlifebself	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/12/2019 to 31/12/2018 for the main taxpayer (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifeaself must be equal to foreighlifehighrt*
foreignlifebspouse	Numeric	N	Chargeable gain on Foreign Life Policies @40% that arose at (b) 01/12/2019 to 31/12/2019 for the spouse (up to 8 numeric 0 – 99999999) Validation: *This value plus foreignlifeaspouse must be equal to foreighlifehighrtspouse*
chargebcpoself	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/12/2018 to 31/12/2019 for main taxpayer (up to 8 numeric 0 – 99999999)
chargebcpospouse	Numeric	N	Net gain of a disposal under CPO that arose at (a) 01/12/2019 to 31/12/2019 for the spouse (up to 8 numeric 0 – 99999999)
chargebcpodatedisposalself	Date	N	CPO Date of Disposal that arose at (a) 01/12/2019 to 31/12/2018 for main taxpayer (DD/MM/YYYY). *Cannot be greater than the date of upload*

Name	Type	Req Y/N	Description/*Validation*
chargebcpodatedisposalspouse	Date	N	CPO Date of Disposal that arose at (a) 01/12/2019 to 31/12/2018 for the spouse (DD/MM/YYYY). *Cannot be greater than the date of upload*

Reliefs

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
residentreliefamount	Numeric	N	Disposal of Principal private Residence – Amount of consideration main taxpayer *(up to 8 numeric; 0 – 99999999)*
residentreliefspouse	Numeric	N	Disposal of Principal private Residence – Amount of consideration spouse *(up to 8 numeric; 0 – 99999999)*
retirementrelieffamilyamount	Numeric	N	Within the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementrelieffamilyamountspouse	Numeric	N	Within the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramount	Numeric	N	Outside the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramountspouse	Numeric	N	Outside the family – consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
disposalsitechildself	Numeric	N	Disposal of a site to a child relief for self *(up to 8 numeric; 0 – 99999999)*
disposalsitechildspouse	Numeric	N	Disposal of a site to a child relief for spouse *(up to 8 numeric; 0 – 99999999)*
otherspecify	String,	N	Other (specify) for the main taxpayer (up to and including 40 chars)
chargeablegainsyear	Numeric	N	Chargeable gains for the main taxpayer (up to 8 numeric; 0-99999999)
chargeablegainsyearspouse	Numeric	N	Chargeable gains for the spouse (up to 8 numeric; 0-99999999)
lossesinyear	Numeric	N	Losses In year for the main taxpayer (up to 8 numeric; 0-99999999)
lossesinyearspouse	Numeric	N	Losses In year for the spouse (up to 8 numeric; 0-99999999)
amountconsiderationself	Numeric	N	Amount of Consideration for main taxpayer *(up to 8 numeric; 0 – 99999999)*
amountconsiderationspouse	Numeric	N	Amount of Consideration for spouse *(up to 8 numeric; 0 – 99999999)*
otherspecifyspouse	String	N	Other (specify) for the spouse (up to and including 40 chars)

ConnectedPersonToLoss

The ConnectedPersonToLoss element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
connectedpersonname	String	N	Name of the connected person for the main taxpayer (up to and including 40 chars) Where a value has been entered here, there must be a value in: *Connectedpersontaxreference* *connectedpersonloss*
connectedpersontaxreference	String	N	PPS number of a connected person for the main taxpayer (up to and including 20 chars) Where a value has been entered here, there must be a value in: *connectedpersonname* *connectedpersonloss*
connectedpersonloss	Numeric	N	Loss amount associated with a connected person for

Name	Type	Required Y/N	Description/*Validation*
			the main taxpayer (up to 8 numeric; 0-99999999) Where a value has been entered here, there must be a value in: *connectedpersonname* *Connectedpersontaxreference*
connectedpersonna mespouse	String	N	Name of the connected person for the spouse (up to and including 40 chars) Where a value has been entered here, there must be a value in: *Connectedpersontaxreferencespouse* *connectedpersonlossspouse*
connectedpersontaxr eferencespouse	String	N	PPS number of a connected person for the spouse (up to and including 20 chars) Where a value has been entered here, there must be a value in: *connectedpersonnamespouse* *connectedpersonlossspouse*
connectedpersonloss spouse	Numeric	N	Loss amount associated with a connected person for the spouse (up to 8 numeric; 0-99999999) Where a value has been entered here, there must be a value in: *connectedpersonnamespouse* *Connectedpersontaxreferencespouse*

DoubleTaxationRelief

The DoubleTaxationRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
countryself	String	N	Country in w hich disposal occurred for the main taxpayer
countryspouse	String	N	Country in w hich disposal occurred for the spouse
amountofgainself	Numeric	N	Amount of gain for the main taxpayer
amountofgainspouse	Numeric	N	Amount of gain for the spouse
amountforeigntaxreli efself	Numeric	N	Amount of foreign tax relief for the main taxpayer
amountforeigntaxreli efspouse	Numeric	N	Amount of foreign tax relief for the spouse

If there is an entry at any one of the 3 fields country, amountofgain, amountforeigntaxrelief, for either self or spouse, the other 2 must be populated also.

FarmRestructuringClaim

The FarmRestructuringCliam element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
yearOfClaimSelf	Numeric	Y	The year to which this claim refers (self)
yearOfClaimSpouse	Numeric	Y	The year to which this claim refers (spouse)
considerationPaidWh enAcquiredSelf	Numeric	Y	The consideration paid for the qualifying land, sold or exchanged and when that land was acquired (self) 0 – 99,999,999
considerationPaidWh enAcquiredSpouse	Numeric	Y	The consideration paid for the qualifying land, sold or exchanged and when that land was acquired (spouse) 0 – 99,999,999
considerationOnSale	Numeric	N	The consideration received for the qualifying land on

Name	Type	Required Y/N	Description/*Validation*
Self			the sale of that land (self) 0 – 99,999,999
considerationOnSaleSpouse	Numeric	N	The consideration received for the qualifying land on the sale of that land (spouse) 0 – 99,999,999
considerationOtherQualifyingLandSelf	Numeric	N	The consideration paid for the other qualifying land purchased (self) 0 – 99,999,999
considerationOtherQualifyingLandSpouse	Numeric	N	The consideration paid for the other qualifying land purchased (spouse) 0 – 99,999,999
caseOfExchangeOfQualifyingLandMarketValueSelf	Numeric	N	In the case of an exchange of qualifying land, the market value of the qualifying land conveyed or transferred for the purposes of the exchange (self) 0 – 99,999,999
caseOfExchangeOfQualifyingLandMarketValueSpouse	Numeric	N	In the case of an exchange of qualifying land, the market value of the qualifying land conveyed or transferred for the purposes of the exchange (spouse) 0 – 99,999,999
caseOfExchangeOfQualifyingLandMarketValueOtherQualifyingLandSelf	Numeric	N	In the case of an exchange of qualifying land, the market value of the other qualifying land received in exchange for that land (self) 0 – 99,999,999
caseOfExchangeOfQualifyingLandMarketValueOtherQualifyingLandSpouse	Numeric	N	In the case of an exchange of qualifying land, the market value of the other qualifying land received in exchange for that land (spouse) 0 – 99,999,999
incidentalCostsAcquisitionQualifyingLandSelf	Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the acquisition of the qualifying land (self) 0 – 99,999,999
incidentalCostsAcquisitionQualifyingLandSpouse	Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the acquisition of the qualifying land (spouse) 0 – 99,999,999
incidentalCostsSaleQualifyingLandSelf	Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the sale of the qualifying land (self) 0 – 99,999,999
incidentalCostsSaleQualifyingLandSpouse	Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the sale of the qualifying land (spouse) 0 – 99,999,999
incidentalCostsExchangeQualifyingLandSelf	Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the exchange of the qualifying land (self) 0 – 99,999,999

Name	Type	Required Y/N	Description/*Validation*
incidentalCostsExchangeQualifyingLandSpouse	Numeric Numeric	N	The incidental costs (within the meaning of section 552(2)) relating to the exchange of the qualifying land (spouse) 0 – 99,999,999

For either self or spouse, there must be either a consideration received for the qualifying land on the sale of that land, or a market value of the qualifying land conveyed or transferred for the purposes of the exchange.

For either self or spouse, there must be either a consideration paid for the other qualifying land purchased, or the market value of the other qualifying land received in exchange for that land.

HighIncome

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

- HighIncomeSummary
- HighIncomeStatement

Where any of the following fields have a value:

HighIncomeSummary

The HighIncomeSummary element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
taxableincome2anotapplyself	Numeric	N	Taxable Income calculated on the basis that limitation on use of reliefs does not apply for the main taxpayer *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at recalculatedincomeself, taxableincome2anotapplyspouse and recalculatedincomespouse.*
taxableincome2anotapplyspouse	Numeric	N	Taxable Income calculated on the basis that limitation on use of reliefs does not apply for the spouse *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at recalculatedincomespouse, taxableincome2anotapplyself and recalculatedincomeself.*
recalculatedincomeself	Numeric	N	Recalculated Taxable Income for 2019 for the main taxpayer *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at taxableincome2anotapplyself, taxableincome2anotapplyspouse and recalculatedincomespouse.*
recalculatedincomespouse	Numeric	N	Recalculated Taxable Income for 2019 for the spouse *(up to 10 numeric; 0 – 9999999999)* *Where a value is entered here the highearner status needs to be true* *Where a value is entered here there must be a value at taxableincome2anotapplyspouse, taxableincome2anotapplyself and recalculatedincomeself.*
excessreliefself	Numeric	N	Excess Relief Carried Forward to 2019 – Self *(up to 9 numeric; 0 – 999999999)*
excessreliefspouse	Numeric	N	Excess Relief Carried Forward to 2019 – Spouse *(up to 9 numeric; 0 – 999999999)*

HighIncomeStatement

The HighIncomeStatement element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*

Name	Type	Required Y/N	Description/*Validation*
jointtaxableinc	Numeric	N	Computation of Adjusted Income – Joint Assessment cases only: Insert joint taxable income calculated on the basis that limitation on use of reliefs does not apply *(up to 10 numeric; 0 – 9999999999)*
taxableincomeself	Numeric	N	Computation of Adjusted Income – Each individual's taxable income calculated on the basis that limitation on use of reliefs does not apply (transfer this amount to your 2019 Form 11 Pay and File Income Tax Return at Panel J, Line 601) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal that value supplied at taxableincome2anotapplyself* *If there is a value at jointtaxableinc, taxableincomespouse, aggspecifiedreliefself, aggspecifiedreliefspouse, ringfenceincomeself, ringfenceincomespouse, adjustedincomeself, adjustedincomespouse, thresholdamtnoringfenceself, thresholdamtnoringfencespouse, thresholdamtringfenceself, thresholdamtringfencespouse, maxreliefallowself, maxreliefallowspouse, tcomputationself, tcomputationspouse, scomputationself, scomputationspouse, ycomputationself, ycomputationspouse, recalctaxableincomeself or recalctaxableincomespouse there **must** be a value here*
taxableincomespouse	Numeric	N	Computation of Adjusted Income – Each individual's taxable income calculated on the basis that limitation on use of reliefs does not apply (transfer this amount to your 2019 Form 11 Pay and File Income Tax Return at Panel J, Line 601) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal that value supplied at taxableincome2anotapplyspouse* *If there is a value at jointtaxableinc, taxableincomeself, aggspecifiedreliefself, aggspecifiedreliefspouse, ringfenceincomeself, ringfenceincomespouse, adjustedincomeself, adjustedincomespouse, thresholdamtnoringfenceself, thresholdamtnoringfencespouse, thresholdamtringfenceself, thresholdamtringfencespouse, maxreliefallowself, maxreliefallowspouse, tcomputationself, tcomputationspouse, scomputationself, scomputationspouse, ycomputationself, ycomputationspouse, recalctaxableincomeself or recalctaxableincomespouse there **must** be a value here*
aggspecifiedreliefself	Numeric	N	Computation of Adjusted Income – Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2018 listed in Panel H for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalcapallusedself*

Name	Type	Required Y/N	Description/*Validation*
aggspecifiedreliefspouse	Numeric	N	Computation of Adjusted Income – Aggregate of Specified Reliefs This is the sum of the amounts of specified reliefs used in 2018 listed in Panel H for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalcapallusedspouse*
ringfenceincomeself	Numeric	N	Computation of Adjusted Income – Ring-fenced income (if none show 0.0) This is the sum of the income sources listed in Panel G for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalringfencespouse*
ringfenceincomespouse	Numeric	N	Computation of Adjusted Income – Ring-fenced income (if none show 0.0) This is the sum of the income sources listed in Panel G for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the value at totalringfencespouse*
adjustedincomeself	Numeric	N	Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must be equal to the the sum of (taxableincomeself + aggspecifiedreliefself) – ringfenceincomeself*
adjustedincomespouse	Numeric	N	Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must be equal to the the sum of (taxableincomespouse + aggspecifiedreliefspouse) – ringfenceincomespouse*
thresholdamtnoringfenceself	Numeric	N	Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for main taxpayer *If ringfenceincomeself not populated then this value must equal €125,000.* *Should not be returned with thresholdamtringfenceself*
thresholdamtnoringfencepouse	Numeric	N	Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for spouse *If ringfenceincomespouse not populated then this value must equal €125,000.* *Should not be returned with thresholdamtringfencespouse*
thresholdamtringfenceself	Numeric	N	Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by $\in$125,000 X $\dfrac{\text{Line A5}}{\text{(Line A2 + Line A3)}}$ for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *The value returned here must equal* $€125000 X \dfrac{adjustedincomeself}{taxableincomeself + aggspecifiedreliefself}$

Name	Type	Required Y/N	Description/*Validation*
thresholdamtringfencespouse	Numeric	N	Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by €125,000 X Line A5 / (Line A2 + Line A3) for spouse *(up to 10 numeric; 0 – 9999999999)* *The value returned here must equal* *€125,000X* $\frac{adjustedincomespouse}{taxableincomespouse+aggspecifiedreliefspouse}$
maxreliefallowself	Numeric	N	Computation of Unrestricted Amount of Specified Reliefs – The greater of the Relief Threshold Amount of €80,000 and 20 per cent of the Adjusted Income for the main taxpayer *up to 10 numeric; 0 – 9999999999)* *The value returned here must equal the greater of* • *80,000* • *adjustedincomeself * 0.2*
maxreliefallowspouse	Numeric	N	Computation of Unrestricted Amount of Specified Reliefs – The greater of the Relief Threshold Amount of €80,000 and 20 per cent of the Adjusted Income for the spouse *up to 10 numeric; 0 – 9999999999)* *The value returned here must equal the greater of* • *80,000* • *adjustedincomespouse * 0.2*
tcomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S – Y)$[8] T (from line A2) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal taxableincomeself*
tcomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S – Y)$[8] T (from line A2) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal taxableincomespouse*
scomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S – Y)$[8] S (from line A3) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal aggspecifiedreliefself*
scomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S – Y)$[8] S (from line A3) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal aggspecifiedreliefspouse*
ycomputationself	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = $T + (S – Y)$[8] Y (from line C1) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal maxreliefallowself*

Name	Type	Required Y/N	Description/*Validation*
ycomputationspouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = T + (S − Y)[8] Y (from line C1) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal maxreliefallowspouse*
recalctaxableincome self	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = T + (S − Y)[8] – Recalculated Taxable Income (transfer this amount to your 2018 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal the greater of 0 or (tcomputationself – (scomputationself + ycomputationself)* *This number should be equal to recalculatedincomeself*
recalctaxableincome spouse	Numeric	N	Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Racalculated Taxable Income = T + (S − Y)[8] – Recalculated Taxable Income (transfer this amount to your 2018 Form 11 Pay and File Income Tax Return at Panel J, Line 602) for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal the greater of 0 or (tcomputationspouse – (scomputationspouse + ycomputationspouse)* *This number should be equal to recalculatedincomeself*
taxliabsect485self	Numeric	N	Total Tax Liability after the application of Section 485E TCA 1997 for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
taxliabsect485spouse	Numeric	N	Total Tax Liability after the application of Section 485E TCA 1997 for spouse *(up to 10 numeric; 0 – 9999999999)*
ringfencedirtself	Numeric	N	Gross interest from which DIRT was deducted (Sec. 261(c)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
ringfencedirtspouse	Numeric	N	Gross interest from which DIRT was deducted (Sec. 261(c)) for spouse *(up to 10 numeric; 0 – 9999999999)*
ringfenceeudirtself	Numeric	N	Gross interest which arises in a EU Member State other than the State (Sec. 267M) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
ringfenceeudirtspouse	Numeric	N	Gross interest which arises in a EU Member State other than the State (Sec. 267M) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax20slef	Numeric	N	Foreign Life Policy payment taxed @ 23%/25% (Sec. 730J(1)(a)(i)(I)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
rfflppayttax20spouse	Numeric	N	Foreign Life Policy payment taxed @ 23%/25% (Sec. 730J(1)(a)(i)(I)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax23self	Numeric	N	Foreign Life Policy payment taxed @ 26%/28% (Sec. 730J(a)(i)(II)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfflppayttax23spouse	Numeric	N	Foreign Life Policy payment taxed @ 26%/28% (Sec. 730J(a)(i)(II)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfflpgaintax23self	Numeric	N	Foreign Life Policy gain taxed @26%/28% (Sec. 730K(1)(b)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfflpgaintax23spouse	Numeric	N	Foreign Life Policy gain taxed @26%/28% (Sec. 730K(1)(b)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax20self	Numeric	N	Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax20spouse	Numeric	N	Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax23self	Numeric	N	Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshorepayttax23spouse	Numeric	N	Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshoregaintax23self	Numeric	N	Offshore Fund gain taxed @ 26%/28% (Sec. 747E(1)(b)(ii)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
rfoffshoregaintax23spouse	Numeric	N	Offshore Fund gain taxed @ 26%/28% (Sec. 747E(1)(b)(ii)) for spouse *(up to 10 numeric; 0 – 9999999999)*
totalringfenceself	Numeric	N	Totals (transfer to Panel A Line A4 of this form) for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *Value should equal the sum of ringfencedirtself* *+ ringfenceeudirtself* *+ rfflppayttax20slef* *+ rfflppayttax23self* *+ rfflpgaintax23self* *+ rfoffshorepayttax20self* *+ rfoffshorepayttax23self* *+ rfoffshoregaintax23self* *+ ringfencedirtsec256self*

Name	Type	Required Y/N	Description/*Validation*
totalringfencespouse	Numeric	N	Totals (transfer to Panel A Line A4 of this form) for spouse *(up to 10 numeric; 0 – 9999999999)* *Value should equal the sum of ringfencedirtspouse* *+ ringfenceeudirtspouse* *+ rfflppayttax20spouse* *+ rfflppayttax23spouse* *+ rfflpgaintax23spouse* *+ rfoffshorepayttax20spouse* *+ rfoffshorepayttax23spouse* *+ rfoffshoregaintax23spouse* *+ ringfencedirtsec256spouse*
sec382abresidentialaccommodationself	Numeric	N	Allowances to owner-occupiers in respect of qualifying expenditure incurred in the conversion and refurbishment of Georgian houses for the main tax payer (up to 10 numeric: 0-9999999999)
sec382abresidentialaccommodationspouse	Numeric	N	Allowances to owner-occupiers in respect of qualifying expenditure incurred in the conversion and refurbishment of Georgian houses for the spouse (up to 10 numeric: 0-9999999999)
sec372aadresidentialaccommodationself	Numeric	N	Capital allowances to lessors in respect of eligible expenditure incurred on the conversion and refurbishment of relevant houses for the main tax payer (up to 10 numeric: 0-9999999999).
sec372aadresidentialaccommodationspouse	Numeric	N	Capital allowances to lessors in respect of eligible expenditure incurred on the conversion and refurbishment of relevant houses for the spouse (up to 10 numeric: 0-9999999999).
stallionfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from – Stallion Fees for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
stallionfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from – Stallion Fees For spouse *(up to 10 numeric; 0 – 9999999999)*
greyhoundfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from – Stud greyhounds for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
greyhoundfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from – Stud greyhounds for spouse *(up to 10 numeric; 0 – 9999999999)*
woodlandfeeusedself	Numeric	N	Sec. 140 – dividends and distributions out of income from – Woodlands for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
woodlandfeeusedspouse	Numeric	N	Sec. 140 – dividends and distributions out of income from – Woodlands for spouse *(up to 10 numeric; 0 – 9999999999)*
expatentusedself	Numeric	N	Sec. 141 – dividends and distributions out of exempt patent income for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
expatentusedspouse	Numeric	N	Sec. 141 – dividends and distributions out of exempt patent income for spouse *(up to 10 numeric; 0 – 9999999999)*
exminingusedself	Numeric	N	Sec. 142 – dividends and distributions out of income from certain mining operations for main taxpayer *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
exminingusedspouse	Numeric	N	Sec. 142 – dividends and distributions out of income from certain mining operations for spouse *(up to 10 numeric; 0 – 9999999999)*
exminingusedsec143self	Numeric	N	Sec. 143 – dividends and distributions out of income from certain mining operations for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exminingusedsec143spouse	Numeric	N	Sec. 143 – dividends and distributions out of income from certain mining operations for spouse *(up to 10 numeric; 0 – 9999999999)*
exbookusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Books or other writings for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exbookusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Books or other writings for spouse *(up to 10 numeric; 0 – 9999999999)*
explayusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Plays for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
explayusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Plays for spouse *(up to 10 numeric; 0 – 9999999999)*
exmusicalusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Musical compositions for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exmusicalusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Musical compositions for spouse *(up to 10 numeric; 0 – 9999999999)*
expaintingusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Paintings and other like pictures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
expaintingusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Paintings and other like pictures for spouse *(up to 10 numeric; 0 – 9999999999)*
exsculptureusedself	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Sculptures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exsculptureusedspouse	Numeric	N	Sec. 195 – exempt income, profits or gains of artists, writers or compsers from – Sculptures for spouse *(up to 10 numeric; 0 – 9999999999)*
exprofwoodlandusedself	Numeric	N	Sec. 232 – exempt profits from occupation of woodlands for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
exprofwoodlandusedspouse	Numeric	N	Sec. 232 – exempt profits from occupation of woodlands for spouse *(up to 10 numeric; 0 – 9999999999)*
exincpatentusedself	Numeric	N	Sec. 234 – exempt income from patent royalties for main taxpayer

Name	Type	Required Y/N	Description/*Validation*
			(up to 10 numeric; 0 – 9999999999)
exincpatentusedspouse	Numeric	N	Sec. 234 – exempt income from patent royalties for spouse *(up to 10 numeric; 0 – 9999999999)*
relintpdaqcompself	Numeric	N	Sec 248 – relief for interest paid on loans used to acquire an interest in a company for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
relintpdaqcompspouse	Numeric	N	Sec 248 – relief for interest paid on loans used to acquire an interest in a company for spouse *(up to 10 numeric; 0 – 9999999999)*
relintpdaqcompextself	Numeric	N	Sec. 248 relief for interest paid on loans used to acquire an interest in a company as extended by Sec. 250 for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
relintpdaqcompextspouse	Numeric	N	Sec. 248 relief for interest paid on loans used to acquire an interest in a company as extended by Sec. 250 for spouse *(up to 10 numeric; 0 – 9999999999)*
relintpdaqpshipself	Numeric	N	Sec. 253 – relief for interest paid on loans used to acquire an interest in a partnership for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
relintpdaqpshipspouse	Numeric	N	Sec. 253 – relief for interest paid on loans used to acquire an interest in a partnership for spouse *(up to 10 numeric; 0 – 9999999999)*
wdahotelusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hotels written-off at 15% rate (Sec. 268(1)(d)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdahotelusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hotels written-off at 15% rate (Sec. 268(1)(d)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdanursinghomeusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Nursing Homes (Sec. 268(1)(g)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdanursinghomeusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Nursing Homes (Sec. 268(1)(g)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdaresidunitusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaresidunitusedspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Residential Units attached to nursing homes written-off at either 10% or 15%

Name	Type	Required Y/N	Description/*Validation*
			rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdaconvalhomeused self	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Covalescent Homes (Sec. 268(1)(i)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaconvalhomeused spouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Covalescent Homes (Sec. 268(1)(i)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdahospitalusedself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hospitals (Sec. 268(1)(j)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdahospitalusedspo use	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Hospitals (Sec. 268(1)(j)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdasportinjclinuseds elf	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Sports Injury Clinics (Sec. 268(1)(k)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdasportinjclinuseds pouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Sports Injury Clinics (Sec. 268(1)(k)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdamentalcareuseds elf	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Mental Health Centres (Sec. 268(1)(l)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdamentalcareuseds pouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Mental Health Centres (Sec. 268(1)(l)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdaholidaycampuse dself	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaholidaycampuse dspouse	Numeric	N	Sec 272 – writing-down allowances in respect of capital expenditure on: – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3)) for spouse *(up to 10 numeric; 0 – 9999999999)*
wdaindbuildinguseds elf	Numeric	N	Sec. 273 – acceleration of writing-down allowances in respect of certain expenditure on certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaindbuildinguseds pouse	Numeric	N	Sec. 273 – acceleration of writing-down allowances in respect of certain expenditure on certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
bahotelusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hotels written-off at 15% rate (Sec. 268(1)(d)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
bahotelusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hotels written-off at 15% rate (Sec. 268(1)(d)) for spouse *(up to 10 numeric; 0 – 9999999999)*
banursinghomeused self	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Nursing Homes (Sec. 268(1)(g)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
banursinghomeused spouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Nursing Homes (Sec. 268(1)(g)) for spouse *(up to 10 numeric; 0 – 9999999999)*
baresidunitusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baresidunitusedspou se	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B)) for spouse *(up to 10 numeric; 0 – 9999999999)*
baconvalhomeuseds elf	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Convalescent Homes (Sec. 268(1)(i)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baconvalhomeuseds pouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Convalescent Homes (Sec. 268(1)(i)) for spouse *(up to 10 numeric; 0 – 9999999999)*
bahospitalusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hospitals (Sec. 268(1)(j)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
bahospitalusedspous e	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Hospitals (Sec. 268(1)(j)) for spouse *(up to 10 numeric; 0 – 9999999999)*
basportinjclinusedsel f	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Sports Injury Clinics (Sec 268(1)(k)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
basportinjclinusedsp ouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Sports Injury Clinics (Sec. 268(1)(k)) for spouse *(up to 10 numeric; 0 – 9999999999)*
bamentalcareusedsel f	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Mental Health Centers (Sec. 268(1)(I)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
bamentalcareusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Mental Health Centers (Sec. 268(1)(I)) for spouse *(up to 10 numeric; 0 – 9999999999)*
baholidaycampusedself	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268 (3)) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baholidaycampusedspouse	Numeric	N	Sec. 274 – balancing allowances in respect of capital expenditure on – Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268 (3)) for spouse *(up to 10 numeric; 0 – 9999999999)*
taxingtradeusedself	Numeric	N	Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradespecreliefself*
taxingtradeusedspouse	Numeric	N	Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradespecreliefspouse*
repaymenttaxusedself	Numeric	N	Sec. 305(1) – income tax: Manner of greeting, and effect of, allowances made by means of discharge or repayment of tax for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal casevcapallself*
repaymenttaxusedspouse	Numeric	N	Sec. 305(1) – income tax: Manner of greeting, and effect of, allowances made by means of discharge or repayment of tax for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal casevcapallspouse*
sec284wearntearallowself	Numeric	N	Section 284 – (wear and tear allowances) subject to section 485C(1B) for main taxpayer. *(up to 10 numeric; 0 – 9999999999)*
sec284wearntearallowspouse	Numeric	N	Section 284 – (wear and tear allowances) subject to section 485C(1B) for spouse. *(up to 10 numeric; 0 – 9999999999)*
sec288balancingallownchargesself	Numeric	N	Section 288 – (balancing allowances and balancing charge) subject to section 485C(1B) for main taxpayer. *(up to 10 numeric; 0 – 9999999999)*
sec288balancingallownchargesspouse	Numeric	N	Section 288 – (balancing allowances and balancing charge) subject to section 485C(1B) for spouse. *(up to 10 numeric; 0 – 9999999999)*
custhsecapallself	Numeric	N	Sec. 323 – Customs House Dock Area: Capital allowances in relation to the construction of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
custhsecapallspouse	Numeric	N	Sec. 323 – Customs House Dock Area: Capital allowances in relation to the construction of certain commercial premises for spouse

Name	Type	Required Y/N	Description/*Validation*
			(up to 10 numeric; 0 – 9999999999)
custhsedblrentself	Numeric	N	Sec. 324 – Customs House Dock Area: Double rent allowance in respect of rent paid for certain business premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
custhsedblrentspouse	Numeric	N	Sec. 324 – Customs House Dock Area: Double rent allowance in respect of rent paid for certain business premises for spouse *(up to 10 numeric; 0 – 9999999999)*
templebaracccapallself	Numeric	N	Sec. 331 – Temple Bar Area: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
templebaracccapallspouse	Numeric	N	Sec. 331 – Temple Bar Area: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
templebarcapallself	Numeric	N	Sec. 332 – Temple Bar Area: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
templebarcapallspouse	Numeric	N	Sec. 332 – Temple Bar Area: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*
templebardblrentself	Numeric	N	Sec 333 – Temple Bar Area: Double rent allowances in respect of rent paid for certain business premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
Templebardblrentspouse	Numeric	N	Sec 333 – Temple Bar Area: Double rent allowances in respect of rent paid for certain business premises for spouse *(up to 10 numeric; 0 – 9999999999)*
urbrenewacccapallself	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Shceme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
urbreacccapallspouse	Numeric	N	Sec. 341 – Urban Renewal Scheme and Designated Streets Shceme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
urbrenewcapallusedself	Numeric	N	Sec. 342 – Urban Renewal Scheme and Designated Streets Shceme: capital allowances in relation to construction or refurbishment of certain commercial premises

Name	Type	Required Y/N	Description/*Validation*
			for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
urbrenewcapallspouse	Numeric	N	Sec. 342 – Urban Renewal Scheme and Designated Streets Shceme: capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*
entareacapallself	Numeric	N	Sec. 343 – Enterprise Areas: Capital allowances in relation to construction or refurbishment of certain buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
entareacapallspouse	Numeric	N	Sec. 343 – Enterprise Areas: Capital allowances in relation to construction or refurbishment of certain buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
carparkcapallself	Numeric	N	Sec. 344 – Multi-Storey Car Parks: Capital allowances in relation to construction or refurbishment for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
carparkcapallspouse	Numeric	N	Sec. 344 – Multi-Storey Car Parks: Capital allowances in relation to construction or refurbishment for spouse *(up to 10 numeric; 0 – 9999999999)*
urbrenewdblrentallself	Numeric	N	Sec. 345 – Urban Renewal Schema, Enterprise Areas and Multi-Storey Car Parks: Double rent allowances in respect of rent paid for certain business premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
urbrenewdblrentallspouse	Numeric	N	Sec. 345 – Urban Renewal Schema, Enterprise Areas and Multi-Storey Car Parks: Double rent allowances in respect of rent paid for certain business premises for spouse *(up to 10 numeric; 0 – 9999999999)*
qualresacccapallself	Numeric	N	Sec. 352 – Qualifying Resort Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualresacccapallspouse	Numeric	N	Sec. 352 – Qualifying Resort Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
qualrescapallself	Numeric	N	Sec. 353 – Qualifying Resort Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualrescapallspouse	Numeric	N	Sec. 353 – Qualifying Resort Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse

Name	Type	Required Y/N	Description/*Validation*
			(up to 10 numeric; 0 – 9999999999)
qualresdblrentallself	Numeric	N	Sec. 354 – Qualifying Resort Areas: Double rent allowances in respect of rent paid for certain business premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualresdblrentallspouse	Numeric	N	Sec. 354 – Qualifying Resort Areas: Double rent allowances in respect of rent paid for certain business premises for spouse *(up to 10 numeric; 0 – 9999999999)*
qualareasacccapallself	Numeric	N	Sec. 372C – Qualifying Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualareasacccapallspouse	Numeric	N	Sec. 372C – Qualifying Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
overshopcapallself	Numeric	N	Sec. 372D – Qualifying Areas and Living-Over-the-Shop Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
overshopcapallspouse	Numeric	N	Sec. 372D – Qualifying Areas and Living-Over-the-Shop Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*
qualruralacccapallself	Numeric	N	Sec. 372M – Qualifying Rural Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualruralacccapallspouse	Numeric	N	Sec. 372M – Qualifying Rural Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
qualruralcapallself	Numeric	N	Sec. 372N – Qualifying Rural Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
qualruralcapallspouse	Numeric	N	Sec. 372N – Qualifying Rural Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*
parkridefaccapallself	Numeric	N	Sec. 372V – Park-and-Ride Facilities: Capital allowances in relation to construction or

Name	Type	Required Y/N	Description/*Validation*
			refurbishment for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
parkridefaccapallspouse	Numeric	N	Sec. 372V – Park-and-Ride Facilities: Capital allowances in relation to construction or refurbishment for spouse *(up to 10 numeric; 0 – 9999999999)*
parkrideschcapallself	Numeric	N	Sec. 372 W – Park-and-Ride Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
parkrideschcapallspouse	Numeric	N	Sec. 372W – Park-and-Ride Scheme: Capital allowances in relation to construction or refurbishment of certain commercial premises for spoue *(up to 10 numeric; 0 – 9999999999)*
townrenewacccapallself	Numeric	N	Sec. 372AC – Town Renewal Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
townrenewacccapallspouse	Numeric	N	Sec. 372AC – Town Renewal Areas: Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures for spouse *(up to 10 numeric; 0 – 9999999999)*
townrenewcapallself	Numeric	N	Sec. 372AD – Town Renewal Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
townrenewcapallspouse	Numeric	N	Sec. 372AD – Town Renewal Areas: Capital allowances in relation to construction or refurbishment of certain commercial premises for spouse *(up to 10 numeric; 0 – 9999999999)*
midshannonacccapallself	Numeric	N	Sec. 372AX – Mid-Shannon Tourism Infrastructure Investment Scheme: Accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
midshannonacccapallspouse	Numeric	N	Sec. 372AX – Mid-Shannon Tourism Infrastructure Investment Scheme: Accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps for spouse *(up to 10 numeric; 0 – 9999999999)*
midshannoncapallself	Numeric	N	Sec. 372AY – Mid-Shannon Tourism Infrastructure Investment Scheme: Capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities for main taxpayer *(up to 10 numeric; 0 – 9999999999)*

Name	Type	Required Y/N	Description/*Validation*
midshannoncapallspouse	Numeric	N	Sec. 372AY – Mid-Shannon Tourism Infrastructure Investment Scheme: Capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities for spouse *(up to 10 numeric; 0 – 9999999999)*
lessorsreliefself	Numeric	N	Sec. 372AP – relief for Lessors for main ta xpayer *(up to 10 numeric; 0 – 9999999999)*
lessorsreliefspouse	Numeric	N	Sec. 372AP – relief for Lessors for spouse *(up to 10 numeric; 0 – 9999999999)*
clawbackreliefself	Numeric	N	Sec. 372AU(1) – saver for relief due, and for clawback of relief given, under old schemas for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
clawbackreliefspouse	Numeric	N	Sec. 372AU(1) – saver for relief due, and for clawback of relief given, under old schemas for spouse *(up to 10 numeric; 0 – 9999999999)*
repaytaxreflossself	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
repaytaxreflossspouse	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses for spouse *(up to 10 numeric; 0 – 9999999999)*
repaytaxreflossextself	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses as extended by Sec. 392 (option to treat capital allowances as creating or augumenting a loss) for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
repaytaxreflossextspouse	Numeric	N	Sec. 381 – right to repayment of tax by reference to losses as extended by Sec. 392 (option to treat capital allowances as creating or augumenting a loss) for spouse *(up to 10 numeric; 0 – 9999999999)*
carryfwdlossself	Numeric	N	Sec. 382 – right to carry forward losses to future years for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradinglossfwdself*
carryfwdlossspouse	Numeric	N	Sec. 382 – right to carry forward losses to future years for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal tradinglossfwdspouse*
reliefcaseivlossself	Numeric	N	Sec. 383 – relief under Case IV for losses for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
reliefcaseivlossspouse	Numeric	N	Sec. 383 – relief under Case IV for losses for spouse *(up to 10 numeric; 0 – 9999999999)*
reliefcasevlossself	Numeric	N	Sec 384 – relief under Case V for losses for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *This value must equal casevlossself*

Name	Type	Required Y/N	Description/*Validation*
reliefcasevlossspouse	Numeric	N	Sec 384 – relief under Case V for losses for spouse *(up to 10 numeric; 0 – 9999999999)* *This value must equal casevlossspouse*
terminallossself	Numeric	N	Sec 385 – terminal loss for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
terminallossspouse	Numeric	N	Sec 385 – terminal loss for spouse *(up to 10 numeric; 0 – 9999999999)*
investfilmself	Numeric	N	Sec. 481 – relief for investment in films for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
investfilmspouse	Numeric	N	Sec. 481 – relief for investment in films for spouse *(up to 10 numeric; 0 – 9999999999)*
sigbuildingself	Numeric	N	Sec. 482 – relief for expenditure on significant buldings and gardens for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
sigbuildingspouse	Numeric	N	Sec. 482 – relief for expenditure on significant buldings and gardens for spouse *(up to 10 numeric; 0 – 9999999999)*
carryfwdexcessrelself	Numeric	N	Sec. 485F – carry forward of excess relief for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
carryfwdexcessrelspouse	Numeric	N	Sec. 485F – carry forward of excess relief for spouse *(up to 10 numeric; 0 – 9999999999)*
empinvestrelself	Numeric	N	Sec.489(2)(a) - Employment and Investment Incentive Scheme for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
empinvestrelspouse	Numeric	N	Sec.489(2)(a) - Employment and Investment Incentive Scheme for spouse *(up to 10 numeric; 0 – 9999999999)*
s823aforeignstateself	Numeric	N	Section 823A (deduction for income earned in certain foreign states). *(up to 10 numeric; 0 – 9999999999)*
s823aforeignstatespouse	Numeric	N	Section 823A (deduction for income earned in certain foreign states) Spouse. *(up to 10 numeric; 0 – 9999999999)*
thirdlevelself	Numeric	N	Sec. 843 – capital allowances for buildings used for third level educational purposes for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
thirdlevelspouse	Numeric	N	Sec. 843 – capital allowances for buildings used for third level educational purposes for spouse *(up to 10 numeric; 0 – 9999999999)*
childcareself	Numeric	N	Sec. 843A – capital allowances for buildings used for certain child-care pupses for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
childcarespouse	Numeric	N	Sec. 843A – capital allowances for buildings used for certain child-care pupses for spouse *(up to 10 numeric; 0 – 9999999999)*
childcarefitnesscentreself	Numeric	N	*50A. Sec.843B - capital allowances for buildings used for the purposes of providing childcare services or a fitness centre to employees* *For main taxpayer* *(up to 10 numeric; 0 – 9999999999)*
childcarefitnesscentr	Numeric	N	**50A. Sec.843B** *- capital allowances for buildings used*

Name	Type	Required Y/N	Description/*Validation*
espouse			*for the purposes of providing childcare services or a fitness centre to employees* *For spouse* *(up to 10 numeric; 0 – 9999999999)*
donatsportself	Numeric	N	Sec. 847A – donations to certain sports bodies for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
donatsportspouse	Numeric	N	Sec. 847A – donations to certain sports bodies for spouse *(up to 10 numeric; 0 – 9999999999)*
donatapprovbodiesself	Numeric	N	Sec. 848A – donations to approved bodies for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
donatapprovbodiesspouse	Numeric	N	Sec. 848A – donations to approved bodies for spouse *(up to 10 numeric; 0 – 9999999999)*
otherurbanrenewalself	Numeric	N	Para. 11 of Sch. 32 – Urban Renewal Scheme, 1986: Capital allowances in relation to certain commercial premises in designated areas other the Customer House Docks Area for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
otherurbanrenewalspouse	Numeric	N	Para. 11 of Sch. 32 – Urban Renewal Scheme, 1986: Capital allowances in relation to certain commercial premises in designated areas other the Customer House Docks Area for spouse *(up to 10 numeric; 0 – 9999999999)*
otherurbandblrentself	Numeric	N	Para. 13 of Sch. 32 – Urban Renewal Scheme, 1986: Double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area for main taxpayer *(up to 10 numeric; 0 – 9999999999)*
otherurbandblrentspouse	Numeric	N	Para. 13 of Sch. 32 – Urban Renewal Scheme, 1986: Double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area for spouse *(up to 10 numeric; 0 – 9999999999)*
totalcapallusedself	Numeric	N	Transfer to Panel A Line A3 of this form for main taxpayer *(up to 10 numeric; 0 – 9999999999)* *The value here should equal the sum of stallionfeeusedself* *+ greyhoundfeeusedself* *+ woodlandfeeusedself* *+ expatentusedself* *+ exminingusedself* *+ exminingusedsec143self* *+ exbookusedself* *+ explayusedself* *+ exmusicalusedself* *+ expaintingusedself* *+ exsculptureusedself* *+ exprofwoodlandusedself* *+ exincpatentusedself* *+ relintpdaqcompself* *+ relintpdaqcompextself* *+ relintpdaqpshipself*

Name	Type	Required Y/N	Description/*Validation*
			+ *wdahotelusedself*
			+ *wdanursinghomeusedself*
			+ *wdaresidunitusedself*
			+ *wdaconvalhomeusedself*
			+ *wdahospitalusedself*
			+ *wdasportinjclinusedself*
			+ *wdamentalcareusedself*
			+ *wdaholidaycampusedself*
			+ *wdaindbuildingusedself*
			+ *bahotelusedself*
			+ *banursinghomeusedself*
			+ *baresidunitusedself*
			+ *baconvalhomeusedself*
			+ *bahospitalusedself*
			+ *basportinjclinusedself*
			+ *bamentalcareusedself*
			+ *baholidaycampusedself*
			+ *taxingtradeusedself*
			+ *repaymenttaxusedself*
			+ *sec284wearntearallowself*
			+ *sec288balancingallownchargesself*
			+ *custhsecapallself*
			+ *custhsedblrentself*
			+ *templebaracccapallself*
			+ *templebarcapallself*
			+ *templebardblrentself*
			+ *urbrenewacccapallself*
			+ *urbrenewcapallusedself*
			+ *entareacapallself*
			+ *carparkcapallself*
			+ *urbrenewdblrentallself*
			+ *qualresacccapallself*
			+ *qualrescapallself*
			+ *qualresdblrentallself*
			+ *qualareasacccapallself*
			+ *overshopcapallself*
			+ *qualruralacccapallself*
			+ *qualruralcapallself*
			+ *parkridefaccapallself*
			+ *parkrideschcapallself*
			+ *townrenewacccapallself*
			+ *townrenewcapallself*
			+ *midshannonacccapallself*
			+ *midshannoncapallself*
			+ *lessorsreliefself*
			+ *clawbackreliefself*
			+ *repaytaxreflossself*
			+ *repaytaxreflossextself*
			+ *carryfwdlossself*
			+ *reliefcaseivlossself*
			+ *reliefcasevlossself*
			+ *investfilmself*
			+ *terminallosssself*
			+ *sigbuildingself*
			+ *carryfwdexcessrelself*
			+ *thirdlevelself*
			+ *childcareself*
			+ *donatsportself*
			+ *donatapprovbodiesself*
			+ *otherurbanrenewalself*
			+ *otherurbandblrentself*
			+ *wdaspecialpallself*
			+ *baspecialpallself*
			+ *childcarefitnesscentreself*
totalcapallusedspous	Numeric	N	Transfer to Panel A Line A3 of this form

Name	Type	Required Y/N	Description/*Validation*
e			for spouse *(up to 10 numeric; 0 – 9999999999)* *This value should equal stallionfeeusedspouse* *+ greyhoundfeeusedspouse* *+ woodlandfeeusedspouse* *+ expatentusedspouse* *+ exminingusedspouse* *+ exminingusedsec143spouse* *+ exbookusedspouse* *+ explayusedspouse* *+ exmusicalusedspouse* *+ expaintingusedspouse* *+ exsculptureusedspouse* *+ exprofwoodlandusedspouse* *+ exincpatentusedspouse* *+ relintpdaqcompspouse* *+ relintpdaqcompextspouse* *+ relintpdaqpshipspouse* *+ wdahotelusedspouse* *+ wdanursinghomeusedspouse* *+ wdaresidunitusedspouse* *+ wdaconvalhomeusedspouse* *+ wdahospitalusedspouse* *+ wdasportinjclinusedspouse* *+ wdamentalcareusedspouse* *+ wdaholidaycampusedspouse* *+ wdaindbuildingusedspouse* *+ bahotelusedspouse* *+ banursinghomeusedspouse* *+ baresidunitusedspouse* *+ baconvalhomeusedspouse* *+ bahospitalusedspouse* *+ basportinjclinusedspouse* *+ bamentalcareusedspouse* *+ baholidaycampusedspouse* *+ taxingtradeusedspouse* *+ repaymenttaxusedspouse* *+ sec284wearntearallowspouse* *+ sec288balancingallownchargesspouse* *+ custhsecapallspouse* *+ custhsedblrentspouse* *+ templebaracccapallspouse* *+ templebarcapallspouse* *+ templebardblrentspouse* *+ urbreacccapallspouse* *+ urbrenewcapallspouse* *+ entareacapallspouse* *+ carparkcapallspouse* *+ urbrenewdblrentallspouse* *+ qualresacccapallspouse* *+ qualrescapallspouse* *+ qualresdblrentallspouse* *+ qualareasacccapallspouse* *+ overshopcapallspouse* *+ qualruralacccapallspouse* *+ qualruralcapallspouse* *+ parkridefaccapallspouse* *+ parkrideschcapallspouse* *+ townrenewacccapallspouse* *+ townrenewcapallspouse* *+ midshannonacccapallspouse* *+ midshannoncapallspouse* *+ lessorsreliefspouse* *+ clawbackreliefspouse* *+ repaytaxreflossspouse*

Name	Type	Required Y/N	Description/*Validation*
			+ repaytaxreflossextspouse *+ carryfwdlossspouse* *+ reliefcaseivlossspouse* *+ reliefcasevlossspouse* *+ terminallossspouse* *+ investfilmspouse* *+ sigbuildingspouse* *+ carryfwdexcessrelspouse* *+ thirdlevelspouse* *+ childcarespouse* *+ donatsportspouse* *+ donatapprovbodiesspouse* *+ otherurbanrenewalspouse* *+ otherurbandblrentspouse* *+ wdaspecialpallspouse* *+ baspecialpallspouse* *+ childcarefitnesscentrespouse*
ringfencedirtsec256self	Numeric	N	Gross deposit interest received where a declaration was made under Sec. 256(1A) or Sec. 256(1B) relating to exemption or repayment (Sec. 261B) for the main taxpayer (up to 10 numeric; 0 – 9999999999)
ringfencedirtsec256spouse	Numeric	N	Gross deposit interest received where a declaration was made under Sec. 256(1A) or Sec. 256(1B) relating to exemption or repayment (Sec. 261B) for spouse (up to 10 numeric; 0 – 9999999999)
wdaspecialpallself	Numeric	N	Writing down Allowances in respect of capital expenditure on Specialist Palliative Care Units for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
wdaspecialpallspouse	Numeric	N	Writing down Allowances in respect of capital expenditure on Specialist Palliative Care Units for spouse *(up to 10 numeric; 0 – 9999999999)*
baspecialpallself	Numeric	N	Balancing Allowances in respect of capital expenditure on Specialist Palliative Care Units for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baspecialpallspouse	Numeric	N	Balancing Allowances in respect of capital expenditure on Specialist Palliative Care Units for spouse *(up to 10 numeric; 0 – 9999999999)*
sec272aviationservicesself	Numeric	N	Sec.272 - writing-down allowances in respect of capital expenditure on Aviation Services for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
sec272aviationservicesspouse	Numeric	N	Sec.272 - writing-down allowances in respect of capital expenditure on Aviation Services for the spouse *(up to 10 numeric; 0 – 9999999999)*
sec372refurbishmentofpremisesself	Numeric	N	Sec372 - writing-down allowances in respect of capital expenditure on Refurbishment of Premises for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
sec372refurbishmentofpremisesspouse	Numeric	N	Sec372 - writing-down allowances in respect of capital expenditure on Refurbishment of Premises for the main taxpayer *(up to 10 numeric; 0 – 9999999999)*
baaviationservicesself	Numeric	N	balancing allowances in respect of capital expenditure on Aviation Services for the main taxpayer

Name	Type	Required Y/N	Description/*Validation*
			(up to 10 numeric; 0 – 9999999999)
baaviationservicesspouse	Numeric	N	balancing allowances in respect of capital expenditure on Aviation Services for the spouse *(up to 10 numeric; 0 – 9999999999)*
rfoffshoregaintax60self	Numeric	N	Foreign life policy gain taxed at 80% (section 730K(1)(b));
rfoffshoregaintax60spouse	Numeric	N	Foreign life policy gain taxed at 80% (section 730K(1)(b)); – spouse
rfoffshoregaintax80self	Numeric	N	Offshore fund payment taxed at 60% (section 747D(a)(i)(I));
rfoffshoregaintax80spouse	Numeric	N	Offshore fund payment taxed at 60% (section 747D(a)(i)(I));– spouse

ChargeableAssets

The ChargeableAssets element consists of the following attributes.

Where any of the following fields have a value:

Name	Type	Required Y/N	Description/*Validation*
sharesquoted	Numeric	N	Cost of acquisition of Shares (quoted and unquoted) for the main taxpayer (up to 8 numeric; 0 – 99999999)
sharesquotedspouse	Numeric	N	Cost of acquisition of Shares (quoted and unquoted) for the spouse (up to 8 numeric; 0 – 99999999)
resprem	Numeric	N	Cost of acquisition of Residential Premises for the main taxpayer (up to 8 numeric; 0 – 99999999)
respremspouse	Numeric	N	Cost of acquisition of Residential Premises for the spouse (up to 8 numeric; 0 – 99999999)
noresprem	Numeric	N	Number of assets acquired for Residential Premises for the main taxpayer (up to 3 numeric; 0 – 999)
norespremspouse	Numeric	N	Number of assets acquired for Residential Premises for the pouse (up to 3 numeric; 0 – 999)
commprem	Numeric	N	Cost of acquisition of Commercial Premises for the main taxpayer (up to 8 numeric; 0 – 99999999)
commpremspouse	Numeric	N	Cost of acquisition of Commercial Premises for the spouse (up to 8 numeric; 0 – 99999999)
nocommprem	Numeric	N	Number of assets acquired for Commercial Premises for the main taxpayer (up to 3 numeric; 0 – 999)
nocommpremspouse	Numeric	N	Number of assets acquired for Commercial Premises for the spouse (up to 3 numeric; 0 – 999)
aggland	Numeric	N	Cost of acquisition of Agricultural Land for the main taxpayer (up to 8 numeric; 0 – 99999999)
agglandspouse	Numeric	N	Cost of acquisition of Agricultural Land for the spouse (up to 8 numeric; 0 – 99999999)
noaggland	Numeric	N	Number of assets acquired for Agricultural Land for the main taxpayer (up to 3 numeric; 0 – 999)
noagglandspouse	Numeric	N	Number of assets acquired for Agricultural Land for the spouse (up to 3 numeric; 0 – 999)
devland	Numeric	N	Cost of acquisition of Development Land for the main taxpayer (up to 8 numeric; 0 – 99999999)
devlandspouse	Numeric	N	Cost of acquisition of Development Land for the spouse (up to 8 numeric; 0 – 99999999)
nodevland	Numeric	N	Number of assets acquired for Development Land for the main taxpayer (up to 3 numeric; 0 – 999)
nodevlandspouse	Numeric	N	Number of assets acquired for Development Land for the spouse (up to 3 numeric; 0 – 999)
business	Numeric	N	Cost of acquisition of Business Assets for the main taxpayer (up to 8 numeric; 0 – 99999999)
businessspouse	Numeric	N	Cost of acquisition of Business Assets for the spouse (up to 8 numeric; 0 – 99999999)
nobusiness	Numeric	N	Number of assets acquired for Business Assets for the main taxpayer (up to 3 numeric; 0 – 999)
nobusinessspouse	Numeric	N	Number of assets acquired for Business Assets for the spouse (up to 3 numeric; 0 – 999)
art	Numeric	N	Cost of acquisition of Antiques/works of art for the main taxpayer (up to 8 numeric; 0 – 99999999)
artspouse	Numeric	N	Cost of acquisition of Antiques/works of art for the spouse (up to 8 numeric; 0 – 99999999)
noart	Numeric	N	Number of assets acquired for Antiques/works of art for the main taxpayer (up to 3 numeric; 0 – 999)
noartspouse	Numeric	N	Number of assets acquired for Antiques/works of art for the spouse (up to 3 numeric; 0 – 999)
other	Numeric	N	Cost of other acquisitions by the main taxpayer (up to 8 numeric; 0 – 99999999)
otherspouse	Numeric	N	Cost of other acquisitions by the spouse (up to 8 numeric; 0 – 99999999)

Name	Type	Required Y/N	Description/*Validation*
numassother	Numeric	N	Number of other assets acquired by the main taxpayer (up to 3 numeric; 0 – 999)
numassotherspouse	Numeric	N	Number of other assets acquired by the spouse (up to 3 numeric; 0 – 999)

Note

This element is for internal use only.

Prepopulation

The Prepopulation element has one attributes "cgtPaidPrepopDetails", "newcasemarker" and the following optional elements:

- Prepopulated
- PAYEDetails
- DSPDetails
- RCTDetails
- HRIDetails
- DAFMDetails
- RentIncDetails

Name	Type	Required Y/N	Description/*Validation*
cgtPaidPrepopDetails	Numeric	N	Value of the capital gain tax payment.
newcasemarker	Boolean	N	new case marker is present the customer has an additional twelve months to file the return.

The Prepopulation element will be present when a prepopulated new Form11 return is dowloaded.

If the Prepopulation element is present when a Form11 is being submitted, it will have no effect and will be ignored.

Please Note: A Pre-populated Form 11 contains the following value in the "product" attribute: PRE-POPULATED FORM11. This should be overwritten with the software/software company name as returns containing this value will not be accepted. This is also included in the Form 11 element description above.

Prepopulated

The Prepopulated element has no attributes. It consists of one or more PrepopulatedPanel elements.

The Prepopulated element will be present when a pre-populated new Form11 return is dowloaded.
It will contain a PrepopulatedPanel child element for every panel in the Form11, where each PrepopulatedPanel element indicates if the associated panel contains pre-populated data from the previous year's return.

In the case of the TradeIncome panel, which can contain up to 8 Trades, it will have an associated PrepopulatedPanel with panelname="TradeIncome" as an overall indicator of whether it contains any pre-populated Trades. Each Trades element contained within TradeIncome will have an associated PrepopulatedPanel with panelname="Trades-n", where n can be 1 to 8, indicating whether it was pre-populated.

If the Prepopulated element is present when a Form11 is being submitted, it will have no effect and will be ignored.

PrepopulatedPanel

The PrepopulatedPanel element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
panelname	String	Y	The name of the panel
populated	boolean	Y	Whether this panel contains prepopulated data from the previous year's return.

PAYEDetails

The PAYEDetails element has two attributes and zero up to two instances of the EmploymentSet elements, one for self (EmploymentSetSelf) and the other for spouse (EmploymentSetSpouse).

Name	Type	Required Y/N	Description/*Validation*
flatRateExpensesPrepopSelf	Numeric	N	Value of flat rat expenses for self
flatRateExpensesPrepopSpouse	Numeric	N	Value of flat rat expenses for spouse

The EmploymentSet element for self will be present when PAYE employment information for the assessable year is available from Revenue systems for the assessable spouse (self).
E.g. when a new pre-populated 2018 Form11 is returned, the employment information for 2018 for the assessable spouse is returned.

The EmploymentSet element for spouse will be present when PAYE employment information for the assessable year is available from Revenue systems for the non-assessable spouse (spouse).
E.g. when a new pre-populated 2018 Form11 is returned, the employment information for 2018 for the non-assessable spouse is returned.

If the either the self or spouse EmploymentSet element is present when a Form11 is being submitted, it will have no effect and will be ignored.

EmploymentSet

The EmploymentSet element has no attributes. It consists of zero or more Employment elements.
There will be an Employment element for every registered PAYE employment the party has on file on the Revenue systems.

Employment

The Employment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
employerName	String	Y	The name of the employer
directorshipType	int	N	If the party is a director or related to a director within the company, this will specify the type of directorship/relationship. 1=Proprietary 2=Non Proprietary 3=Spouse of Director 4=Child of Director
payeSalary	decimal	N	PAYE salary for the year from this employment
incomeLevyPay	decimal	N	Amount of annual salary subject to Income Levy
payeTaxDeducted	decimal	N	How much PAYE tax was paid for the year
incomeLevyDeducted	decimal	N	How much Income Levy was paid for the year
employerRegNumber	String	N	Employer PPSN
inWeek53	int	N	This specifies whether or not the employment has a week 53 payment. 0 = Does not have week 53 payment 1 = Has week 53 payment
cdPayFrequency	int	N	This specifies the frequency of payment 1 = Weekly 2 = Bi-Weekly 3 = Monthly 4 = 4 Weekly 5 = Other

DAFMDetails

The DAFMDetails element has no attributes. It consists of up to two instances of DAFMDetailList elements for self (DAFMDetailSelf) and spouse (DAFMDetailSpouse). The DAFMDetails element will be available for viewing if a case has department of agriculture payments for 2018, for both self and spouse.

Name	Type	Required Y/N	Description/*Validation*
DAFMDetailSelf	DAFMDetailList	N	DAFMDetailSelf
DAFMDetailSpouse	DAFMDetailList	N	DAFMDetailSpouse

DAFMDetailList

The DAFMDetailList element has no attributes. It consists of zero up to an unbounded amount of DAFMDetail elements.

Name	Type	Required Y/N	Description/*Validation*
DAFMDetail	DAFMDetail	N	DAFMDetail

DAFMDetail

The DAFMDetail element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
vendornumber	String	N	The vendor number for a DAFM customer
year	Numeric	N	The Year for which the DAFM scheme payment applies
paymentamount	Decimal	N	The Payment Amount for the DAFM scheme
schemename	String	N	The scheme name

DSPDetails

The DSPDetails element has no attributes. It consists zero up to two instances of the DSPPensionSet elements, one for self (DSPPensionSelf) and the other for spouse (DSPPensionSpouse); zero up to two instances of the

DSFAPymtsSet elements, one for self (DSFAPymtsSelf) and the other for spouse (DSFAPymtsSpouse); zero up to two DSPIngredientsSet elements, one for self (DSPIngredientsSelf) and the other for spouse (DSPIngredientsSpouse).

The DSPPensionSet element for self will be present when DSP pension information for the assessable year is available from Revenue systems for the assessable spouse (self).
E.g. when a new pre-populated 2018 Form11 is returned, the dsp pension information for 2018 for the assessable spouse is returned.

The DSPPensionSet element for spouse will be present when DSP pension information for the assessable year is available from Revenue systems for the non-assessable spouse (spouse).
E.g. when a new pre-populated 2018 Form11 is returned, the dsp pension information for 2018 for the non-assessable spouse is returned.

If the either the self or spouse DSPPensionSet element is present when a Form11 is being submitted, it will have no effect and will be ignored.

DSPPensionSet

The DSPPensionSet element has no attributes. It consists of zero or more DSPPension elements.
There will be an DSPPension element for every registered DSP pension the party has on file on the Revenue systems.

DSPPension

The DSPPension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
typePension	String	N	Type of pension
amPensionWeekly	decimal	N	The weekly amount the customer receives
dtCommencement	String	N	Pension's date of commencement (e.g: 03/05/1957)
dtCessation	String	N	Pension's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'typePension' attribute:

Pension Type	Description
SPC	State Pension (Contributory)
SPNC	State Pension (Non-contributory)
SPT	State Pension (Transitional)
WCP	Widow's/Widower's or Surviving Civil Partner's pension
INVP	Invalidity Pension

DSFAPymtsSet

The DSFAPymtsSet element has no attributes. It consists of zero or more DSFAPymts elements.
There will be an DSFAPymts element for every type of benefit with the calculated total amount that the customer has received for the period requested. Multiple payments for the same benefit type will be added together.

DSFAPymts

The DSFAPymts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
cdBenefitType	int	N	Type of benefit
amTotal	decimal	N	The total amount the customer receives for the period requested.
dtCommencement	String	N	Benefit's date of commencement (e.g: 03/05/1957)
dtCessation	String	N	Benefit's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'cdBenefitType' attribute:

Benefit Type	Description
1	Job-seekers Benefit
2	Illness Benefit
3	One Parent Family Payment

DSPIngredientsSet

The DSPIngredientsSet element has no attributes. It consists of zero or more DSPIngredient elements.
There will be an DSPIngredient element for every 'Department Social Protection Income' or 'Carers Income' the party has on file on the Revenue systems.

DSPIngredient

The DSPIngredient element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
CdTypeIngred	Int	N	Type of benefit
AmTotal	decimal	N	The annual amount the customer receives
dtCommencement	String	N	Benefit's date of commencement (e.g: 03/05/1957)
DtCessation	String	N	Benefit's date of cessation (e.g: 03/05/1957)

These are the possible values for the 'cdTypeIngred' attribute:

Type Ingredient	Description
115	Carers Income
116	Department of Social Protection Income*

* Note that the amount entered here may be a duplicate of other welfare payments listed above; remember it is your responsibility to enter the correct amount in the appropriate field below.

RCTDetails

There will be an RCTDetails element present when RCT payments exist during the 12 months following the accounting period specified in the previous year's 'Self-Employed Income' panel.

The RCTDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
grossPayment	decimal	N	Gross Payment
deductionAmount	decimal	N	Deduction Amount
grossPaymentSpouse	decimal	N	Gross Payment - Spouse
deductionAmountSpouse	decimal	N	Deduction Amount - Spouse
periodStart	Date	N	Start of RCT period
periodEnd	Date	N	End of RCT period

HRIDetails

There will be a HRIDetails element present when a claimable HRI amount exists on the HRI online revenue system. The HRIDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claimAmount	decimal	N	HRI Claim Amount
currentClaimAmount	decimal	N	Amount of HRI relevant to the current year
previousClaimAmount	decimal	N	Amount of unused HRI from previous years
currentClaimAmountSpouse	decimal	N	
previousClaimAmountSpouse	decimal	N	
paymentAmount	decimal	N	
claimDate	date	N	
hriCarriedForwardSelfAmount	decimal	N	

RentIncDetails

There will be a RentIncDetails element present when the costumer is registred to the Residential Tenancies Board (RTB). RentIncDetails has no attributes, it consists of two instances of RentIncDetail, one for self and one for spouse.

Name	Type	Required Y/N	Description/*Validation*
RentIncDetailsSelf	RentIncDetail	N	RentIncDetail
RentIncDetailsSpouse	RentIncDetail	N	RentIncDetail

RentIncDetail

RentIncDetail has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
rtbRegistered	boolean	N	The customer is registred on the RTB
year	Numeric	N	The Year for which the RTB registration applies
paymentamount	Decimal	N	The Payment Amount for the rental income
schemename	String	N	The scheme name

RemoteWorking

There will be a RemoteWorking element present when the costumer had entered receipts for remote work expenses.

Name	Type	Required Y/N	Description/*Validation*
eWork	eWork	N	Remote work details

eWork

EWork has the following attributes.

Name	Type	Required Y/N	Description/*Validation*
Category	String	N	The receipt category
Value	Numeric	N	Receipt value
Allowable	Numeric	N	Amount allowable as deduction

APPENDIX 1 CHANGES TO SCHEMA FOR TAX YEAR 2022

The following are new elements/sub elements/attributes added in 22.7 (the elements/sub elements/attributes marked with a * will be available after the 23.1 release on 24/01)

Element	SubElement/SubElement *New elements in bold*	Attributes
Trade	Farmer	@shareofsuccessiontax667DpriorYears
Personal	Reason	@otherreason @checknoneabove
PAYE	Pensions/Expenses	@realtimeclaimedself @realtimeclaimedspouse
Allowances	MedicalExpenses/MedicalExpensesDtls/MedExpenses	@realtimeclaimed
ChargesDeductions	**InterestPaidTaxDeduction**	@taxdeductioncountryself @taxdeductioncountryspouse @interestamountpaidself @interestamountpaidspouse @incometaxdeductedself @incometaxdeductedspouse @notaxdeductioncountryself @notaxdeductioncountryspouse @nodeductioninterestpaidself @nodeductioninterestpaidspouse
Allowances	EiiAllowance/ **Sharesissuedthreemonths before**	@companynameself @companynamespouse @taxreferenceself @taxreferencespouse @eii5dateself @eii5datespouse @statequalydateself @statequalydatespouse @amtinvestunder502aself @amtinvestunder502aspouse @amtdeductionunder502aself @amtdeductionunder502aspouse @amttobecarriedfwdself @amttobecarriedfwdspouse @amteligiblesharesself @amteligiblesharesspouse
Allowances	SCIAllowance/**SCIinvestmentssevenyears**	@amtSharesself @amtSharesspouse @companynameself @companynamespouse @taxnumberself @taxnumberspouse @dateofqualificationself @dateofqualificationspouse @amtinvestunder502aself @amtinvestunder502aspouse @amtdeductionunder502aself @amtdeductionunder502aspouse @amttobecarriedfwdself @amttobecarriedfwdspouse
Allowances	**Rent tax credit***	@rentConfirmationSelf1* @rentConfirmationSpouse1* @rentConfirmationSelf2* @rentConfirmationSpouse2* @rentConfirmationSelf3* @rentConfirmationSpouse3* @propertyConfirmationSelf1* @propertyConfirmationSpouse1* @propertyConfirmationSelf2* @propertyConfirmationSpouse2*

Element	SubElement/SubElement *New elements in bold*	Attributes
Allowances	**Rent tax credit/AddressList***	@rentedPropertyAddressSelf* @rentedPropertyAddressSpouse* @rentedPropertyEircodeSelf* @rentedPropertyEircodeSpouse* @nameOfTenantSelf* @nameOfTenantSpouse* @ppsNumOfTenantSelf* @ppsNumOfTenantSpouse* @tenancyStartDateSelf* @tenancyStartDateSpouse* @tenancyEndDate2022Self* @tenancyEndDate2022Spouse* @grossRentPaidSelf* @grossRentPaidSpouse* @rentedPropertyLLAddressSelf* @rentedPropertyLLAddressSpouse* @landlordEircodeSelf* @landlordEircodeSpouse* @landlordNonResidientSelf* @landlordNonResidientSpouse* @agentNameAddressOfLandlordSelf* @agentNameAddressOfLandlordSpouse* @landlordPPSSelf* @landlordPPSSpouse* @rtbRegistrationNumSelf* @rtbRegistrationNumSpouse*

The elements/subelements or attributes have been removed

Element	SubElement/SubElement	Attributes

Element	SubElement/SubElement	Attributes

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

From	To

APPENDIX 2 COUNTRY TYPES

Input	Value	FED Claimable
Afghanistan	1	No
Aland Islands	2	No
Albania	3	No
Alderney	4	No
Algeria	5	Yes
American Samoa	6	No
Andorra	7	No
Angola	8	No
Anguilla	9	No
Antarctica	10	No
Antigua and Barbuda	11	No
Argentina	12	No
Armenia	13	No
Aruba	14	No
Australia	15	No
Austria	16	No
Azerbiajan	17	No
Bahamas	18	No
Bahrain	19	Yes
Bangladesh	20	No
Barbados	21	No
Belarus	22	No
Belguim	23	No
Belize	24	No
Benin	25	No
Bermuda	26	No
Bhutan	27	No
Bolivia	28	No
Bosnia and Herzegowina	29	No
Botswana	30	No
Bouvet Island	31	No
Brazil	32	Yes
British Indian Ocean Territory	33	No
Brunei Darussalam	34	No
Buesingen	35	No
Bulgaria	36	No
Burkina Faso	37	No
Burundi	38	No
Cambodia	39	No
Cameroon	40	No
Campione D'Italia	41	No
Canada	42	No
Cape Verde	43	No
Cayman Islands	44	No
Central African Republic	45	No
Ceuta And Melilla	46	No
Chad	47	No
Chile	48	Yes
China	49	Yes
Christmas Island	50	No
Cocos (Keeling) Islands	51	No

Input	Value	FED Claimable
Colombia	52	No
Comoros	53	No
Congo, Democratic Republic of (was Zaire)	54	No
Congo, Peoples Republic of	55	Yes
Cook Islands	56	No
Costa Rica	57	No
Cote D'Ivoire	58	No
Croatia (local name: Hrvatska)	59	No
Cuba	60	No
Cyprus	61	No
Czech Republic	62	No
Denmark	63	No
Djibouti	64	No
Dominica	65	No
Dominican Republic	66	No
East Timor	67	No
Ecuador	68	No
Egypt	69	Yes
El Salvador	70	No
Equatorial Guinea	71	No
Eritrea	72	No
Estonia	73	No
Ethiopia	74	No
Falkland Islands (Malvinas)	75	No
Faroe Islands	76	No
Fiji	77	No
Finland	78	No
France	79	No
France Metropolitan	80	No
French Guiana	81	No
French Polynesia	82	No
French Southern Territories	83	No
Gabon	84	No
Gambia	85	No
Georgia	86	No
Germany	87	No
Ghana	88	Yes
Gibraltar	89	No
Greece	90	No
Greenland	91	No
Grenada	92	No
Guadeloupe	93	No
Guam	94	No
Guatemala	95	No
Guernsey	96	No
Guinea	97	No
Guinea-Bissau	98	No
Guyana	99	No
Haiti	100	No
Heard and Mc Donald Islands	101	No
Heliogoland	102	No
Honduras	103	No
Hong Kong	104	No
Hungary	105	No

Input	Value	FED Claimable
Iceland	106	No
India	107	Yes
Indonesia	108	Yes
Iran (Islamic Republic of)	109	No
Iraq	110	No
Ireland	111	No
Israel	112	No
Italy	113	No
Jamaica	114	No
Japan	115	Yes
Jersey	116	No
Jordan	117	No
Kazakhstan	118	No
Kenya	119	Yes
Kiribati	120	No
Korea, Democratic Peoples Republic of	121	No
Korea, Republic of	122	Yes
Kuwait	123	Yes
Kyrgyzstan	124	No
Lake Lugano	125	No
Lao Peoples Democratic Republic	126	No
Latvia	127	No
Lebanon	128	No
Lesotho	129	No
Liberia	130	No
Libyan Arab Jamahiriya	131	No
Liechtenstein	132	No
Lithuania	133	No
Livigno	134	No
Luxembourg	135	No
Macau	136	No
Macedonia, The Former Yugoslav Republic of	137	No
Madagascar	138	No
Malawi	139	No
Malaysia	140	Yes
Maldives	141	No
Mali	142	No
Malta	143	No
Marshall Islands	144	No
Martinique	145	No
Mauritania	146	No
Mauritius	147	No
Mayotte	148	No
Mexico	149	Yes
Micronesia, Federated States of	150	No
Moldova, Republic of	151	No
Monaco	152	No
Mongolia	153	No
Montserrat	154	No
Morocco	155	No
Mozambique	156	No
Mt Athos	157	No
Myanmar	158	No
Namibia	159	No

Input	Value	FED Claimable
Nauru	160	No
Nepal	161	No
Netherlands	162	No
Netherlands Antilles	163	No
New Caledonia	164	No
New Zealand	165	No
Nicaragua	166	No
Niger	167	No
Nigeria	168	Yes
Niue	169	No
Norfolk Island	170	No
Northern Mariana Islands	172	No
Norway	173	No
Oman	174	Yes
Pakistan	175	No
Palau	176	No
Palestinian Territory, Occupied	177	No
Panama	178	No
Papua New Guinea	179	No
Paraguay	180	No
Peru	181	No
Philippines	182	No
Pitcairn	183	No
Poland	184	No
Portugal	185	No
Puerto Rico	186	No
Qatar	187	Yes
Reunion	188	No
Romania	189	No
Russian Federation	190	Yes
Rwanda	191	No
Saint Kitts and Nevis	192	No
Saint Lucia	193	No
Saint Vincent and the Grenadines	194	No
Samoa	195	No
San Marino	196	No
Sao Tome and Principe	197	No
Sark	198	No
Saudia Arabia	199	Yes
Senegal	200	Yes
Serbia	256	Yes
Seychelles	201	No
Sierra Leone	202	No
Singapore	203	Yes
Slovakia (Slovak Republic)	204	No
Slovenia	205	No
Solomon Islands	206	No
Somalia	207	No
South Africa	208	Yes
South Georgia and the South Sandwich Islands	209	No
Spain	210	No
Sri Lanka	211	No
St. Helena	212	No
St. Pierre and Miquelon	213	No

Input	Value	FED Claimable
Sudan	214	No
Suriname	215	No
Svalbard and Jan Mayen Islands	216	No
Swaziland	217	No
Sweden	218	No
Switzerland	219	No
Syrian Arab Republic	220	No
Taiwan	221	No
Tajikistan	222	No
Tanzania, United Republic of	223	Yes
Thailand	224	Yes
The Canary Islands	225	No
Togo	226	No
Tokelau	227	No
Tonga	228	No
Trinidad and Tobago	229	No
Tunisia	230	No
Turkey	231	No
Turkmenistan	232	No
Turks and Caicos Islands	233	No
Tuvalu	234	No
Uganda	235	No
Ukraine	236	No
United Arab Emirates	237	Yes
United Kingdom	238	No
United States	239	No
United States Minor Outlying Islands	240	No
Uruguay	241	No
Uzbekistan	242	No
Vanuatu	243	No
Vatican City State (Holy See)	244	No
Venezuela	245	No
Vietnam	246	Yes
Virgin Islands (British)	247	No
Virgin Islands (U.S.)	248	No
Wallis and Futuna Islands	249	No
Western Sahara	250	No
Yemen	251	No
Yugoslavia	252	No
Zambia	253	No
Zimbabwe	254	No

APPENDIX 3 – IT SELF ASSESSMENT

When the Column A figures filed in the IT Self Assessment section of the return do not match the Revenue calculated figures and all other validation rules have been passed, here is the response that will be returned from the webservice.

The <SelfAssessmentIT> element will be updated to contain the Column A figures as calculated by Revenue.

```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:xsd="http://www.w3.org/2001/XMLSchema" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance">
<soapenv:Body>
  <ns1:Errors xmlns:ns1="http://www.ros.ie/schemas/form11/v17/">
   <ns2:SelfAssessmentIT agreewithfigures="false" cceamtincomeorprofit="6001.00"
cceamtlptsurchargedue="0.00" cceamtsurchargedue="0.00" cceamttaxpaiddirect="0.00"
cceamttaxpayable="500.00" ccebalancetaxpayable="500.00" cceincometaxcharge="1200.20"
cceinterimrefunds="0.00" cceprsicharge="500.00" ccetaxpayablebeforeinterimrefunds="500.00"
ccetotaltaxcharge="1700.20" cceusccharge="0.00" declareselfassessment="true"
reasonfordisagreeing="N/A" selfamtincomeorprofit="6001.00" selfamtlptsurchargedue="0.00"
selfamtsurchargedue="0.00" selfamttaxpaiddirect="0.00" selfamttaxpayable="500.00"
selfbalancetaxpayable="500.00" selfincometaxcharge="1200.20" selfinterimrefunds="0.00"
selfprsicharge="500.00" selftaxpayablebeforeinterimrefunds="500.00" selftotaltaxcharge="1700.20"
selfusccharge="0.00" xmlns:ns2="http://www.ros.ie/schemas/form11/v17/"/>
   <ns1:Error message="This return passes all validation rules but the figures provided in Column A of
the IT Self Assessment panel do not match Revenue's figures. Please open and save your return using
ROS Offline to retrieve the correct Column A figures or retrieve them from the web-service. Here are the
Revenue calculated figures that must be included in your SelfAssessmentIT element before the return
will pass validation:cceamtincomeorprofit:6001.00 cceincometaxcharge:1200.20 cceusccharge:0.00
cceprsicharge:500.00 ccetotaltaxcharge:1700.20 ccetaxpayablebeforeinterimrefunds:500.00
cceinterimrefunds:0.00 cceamttaxpayable:500.00 cceamtsurchargedue:0.00 cceamtlptsurchargedue:0.00
cceamttaxpaiddirect:0.00 ccebalancetaxpayable:500.00"/>
  </ns1:Errors>
</soapenv:Body>
</soapenv:Envelope>
```