

NOTES ON THE FORM 11 SCHEMA FOR THE TAX YEAR JANUARY 1ST 2020 - DECEMBER 31ST 2020

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| Version | Date | Change |
|---------|------------|---|
| 1.0 | 20/11/2020 | Entire document created based on the Form11 2020 schema. |
| 1.1 | 21/11/2020 | <p>Changes to Allowances, CapitalGains, Rental, Paye, Trade</p> <p>Form11/Allowances/MedicalExpenses/MedicalExpensesDtIs/MedExpenses <u>New Attribute:</u> @nonroutinedentalexperiences</p> <p><u>New Element:</u> Form11/Allowances/seaGoingNaval <u>Added following attribues:</u> @seaGoingNavalSelf @seaGoingNavalSpouse</p> <p><u>New Element:</u> StaySpendSet/StaySpend <u>Added following attributes:</u> @businessName @dateOfExpense @netAmount</p> <p>Form11/CaptialGains/AcquisitionDetails <u>New Attribute:</u> @chargegainaentrepreviousself @chargegainaentrepreviouspouse</p> <p>Form11/Rental <u>New Attribute:</u> @formcompbycollagent @taxwithheldbytenant @formcompbycollagentspouse @taxwithheldbytenantspouse</p> <p>Form11/Paye/Employments <u>New Attribute:</u> @twss</p> <p>Form11/Trade/AdjProfitLess250/Adjustments <u>New Attribute:</u> @norequiredajusttoprofit @deductionforincreasecarbontax @otheradddbacks @otherdeductions @amountnetprofitafterajust @amountnetlossafterajust</p> <p><u>New Element:</u> Form11/Trade/AdjProfitLess250/profitAssessable <u>Added following attributes:</u> @amtadjustnetprofit @amtadjustnetloss</p> <p>Form11/Trade/AdjProfitLess250/AccScrnLess250Info <u>New Attribute:</u> @othersubcontractors @rentpayable @additionalCosts @expensesothernegative</p> <p>Form11/Paye/Pensions/Expenses <u>New Attribute:</u> @eworkingexpensesself</p> |

| | | |
|--|--|--|
| | | @eworkingexpensesspouse Form11/Allowances <u>New Attribute:</u> @ssTotalClaimSelf @ssTotalClaimSpouse |
| | | |
| | | |

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 v20 **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). <i>Must be equal to 01/01/2020</i> |
| periodend | Date | Y | The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). <i>Must be equal to 31/12/2020</i> |
| currency | String – always E | Y | The currency through which the return is being filed: - E for Euro |
| formversion | Numeric | Y | Must be equal to “21” 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
- 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). <i>Must be before the day of Upload and cannot precede 01/01/1900</i> |
| 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). <i>Must be between 01/01/2019 and 31/12/2019</i> |
| personalrepresentative | String | N | The name of the personal representative. (40 characters) <i>Where there is an entry in this field there must be an entry in the "Enter the date of death"</i> |
| 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. <i>Where there is an entry in this field there must be an entry in the "Enter the date of death"</i> |

MandatoryDisclosure

| Name | Type | Required Y/N | Description/Validation |
|-------------------------------|--------|--------------|--|
| numberoftransactionsec817hbsf | String | Y | The number assigned to a disclosable transaction by the Revenue Commissioners under section 817HB - self |
| numberoftransactionsec817hbsp | 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 |
|-----------------------|--------|--------------|---|
| crossborderrefnumbrsf | String | Y | Reportable cross-border arrangement reference number-self |
| crossborderrefnumbrsp | String | Y | Reportable cross-border arrangement reference number-spouse |

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. <ul style="list-style-type: none"> - 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 <i>Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. assessment) must also be returned.</i> |
| newdate | Date | N | Date of change in marital circumstances within the tax year (DD/MM/YYYY). <i>Must be within the tax period that the return is being filed for.</i> <i>Must be after Date of Birth Self (ie. dobself above)</i> <i>The following attribute must be returned where this attribute is populated:</i> <ul style="list-style-type: none"> - 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. <ul style="list-style-type: none"> - 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. <ul style="list-style-type: none"> - 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' |

| Name | Type | Required Y/N | Description/Validation |
|--------------------|---------------------------------|--------------|--|
| 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 |
| dateofdeath | Date | N | Date of death of the spouse (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be within 5 years of the beginning of the tax period</i> |
| areassessspouse | boolean true or false | N | Indicator that 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 |
| 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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • Ppsnspouse • Dobspouse • Spousegender Field is mandatory where the Basis of Assessment is Joint Assessed |

| Name | Type | Required Y/N | Description/Validation |
|------------|--------------------------|--------------|--|
| 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. <i>If any of highIncomeSummary taxableincome2anotapplyself or recalculatedincomeself or taxableincome2anotapplyspouse or recalculatedincomespouse have values then yes needs to be selected here.</i> 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. |
| 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 | <i>The amount of tax to which the doubt relates. 0 – 99999999</i> |

| Name | Type | Required Y/N | Description/Validation |
|----------------------------|---------|--------------|--|
| 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: (a) nature of primary trade, business or activity (b) primary business address or (c) main residence. <i>Note: This attribute is not used and will be removed from schema</i> |
| 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. |
| | | | |
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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. <i>May not be longer than 30 characters</i> |

Residence

The Residence element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|--------------|---------|--------------|--|
| residentself | boolean | N | <p>Indicate that the main taxpayer is a resident.</p> <p>Cannot be both a residentself and nonresident but at least one is to be true.</p> <p>If residentself is true an entry is required for the below fields:</p> <ul style="list-style-type: none"> • Ordinaryresidentself OR nonordinaryresidentself • Domiciledself OR nondomiciledself • At least one entry at CountryOfNationality/ |

| Name | Type | Required Y/N | Description/Validation |
|---------------------------|---------|--------------|---|
| | | | @countrynationalself |
| residentspouse | boolean | N | <p>Indicate that the spouse of the main taxpayer is a resident</p> <p>Cannot be both a residentspouse and a nonresidentspouse.</p> <p>If @residentself is true and</p> <ul style="list-style-type: none"> • Main tax payer status is married or in a civil partnership • and joint assessed <p>Then the below fields are required:</p> <ul style="list-style-type: none"> • ordinaryresidentspouse OR nonordinaryresidentspouse • domiciledspouse OR nondomiciledspouse • At least one entry at CountryOfNationality/ @countrynationalspouse |
| ordinaryresidentself | boolean | N | <p>Indicate that the main taxpayer is an ordinary resident</p> <p>Cannot be both ordinaryresidentself AND nonordinaryresidentself</p> |
| ordinaryresidentspouse | boolean | N | <p>Indicate that the spouse of the main taxpayer is an ordinary resident</p> <p>Cannot be both ordinaryresidentspouse AND nonordinaryresidentspouse</p> |
| nonordinaryresidentself | boolean | N | <p>Indicate that the main taxpayer is a non-ordinary resident</p> <p>Cannot be both nonordinaryresidentself AND ordinaryresidentself</p> |
| nonordinaryresidentspouse | boolean | N | <p>Indicate that the spouse of the main taxpayer is a non-ordinary resident</p> <p>Cannot be both nonordinaryresidentspouse AND ordinaryresidentspouse</p> |
| domiciledself | boolean | N | <p>Indicate that the main taxpayer is domiciled in the country</p> <p>Cannot be both domiciledself AND nondomiciledself</p> |
| domiciledspouse | boolean | N | <p>Indicate that the spouse of the main taxpayer is domiciled in the country</p> <p>Cannot be both domiciledspouse AND nondomiciledspouse</p> |
| nondomiciledself | boolean | N | <p>Indicate that the main taxpayer is not domiciled in the country</p> <p>Cannot be both domiciledself AND nondomiciledself</p> |
| nondomiciledspouse | boolean | N | <p>Indicate that the spouse of the main taxpayer is not domiciled in the country</p> <p>Cannot be both domiciledspouse AND nondomiciledspouse</p> |

The Residence element can contain the following optional elements:

CountryOfNationality

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

| | | | |
|-----------------------|---------|---|---|
| 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: <ul style="list-style-type: none"> • @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 |
|-----------------------|---------|--------------|--|
| 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 |

| Name | Type | Required Y/N | Description/Validation |
|-----------------------|---------|--------------|--|
| 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). <i>World Income cannot be less than entry at incomeireland.</i> |
| 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 wishes to claim the married personal tax credits. <i>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</i> |

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). <i>Where a value has been returned for the attribute profityear, this attribute must be returned</i> |
| 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). <i>Must be within the tax year that the return is being filed.</i> Required if amountofunusedloss or amountofunusedcapallw is entered. |
| profityear | Numeric | N | Profit assessable for year of assessment 2019 (up to 8 numeric; 0 – 99999999). <i>Mandatory field</i> |
| 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). <i>This attribute can only be returned where tradeno=7 or tradeno=8, either moretradnoself or moretradnosponse can be returned, not both.</i> |
| moretradnosponse | Numeric | N | Number of trades for which information is being included for the spouse. (up to 2 numeric; 0 - 99). <i>This attribute can only be returned where tradeno=7 or tradeno=8, either moretradnoself or moretradnosponse can be returned, not both. When populated, the incomeforsponse attribute should also be returned with a value of true for this trade.</i> |
| adjustednetprofit | Numeric | N | Amount of adjusted net profit for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetprofit cannot be returned with an entry in adjustednetloss and visa-versa</i> |
| adjustednetloss | Numeric | N | Amount of adjusted net loss for accounting period (up to 8 numeric; 0 – 99999999). <i>adjustednetloss cannot be returned with an entry in adjustednetprofit and visa-versa</i> |
| tradeno | Numeric | Y | This attribute will store the trade number. <i>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".</i> |
| 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 incomeforsponse attribute must be equal to true. |

| Name | Type | Required Y/N | Description/Validation |
|-----------------------------|-----------------------|--------------|--|
| newbusinesscommencementdate | Date | N | <p>Start Your Own Business Relief</p> <p>If you are claiming under s.472AA for starting your own business, state the date of commencement of the new business (DD/MM/YYYY)</p> <p>If @unemployedfortwelvemonths is true, this is a required field.</p> <p>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.</p> <p>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).</p> <p>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.</p> |
| unemployedfortwelvemonths | boolean true or false | N | <p>Start Your Own Business Relief</p> <p>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.</p> <p>If @newbusinesscommencementdate contains a valid value, this is a required field.</p> |
| 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). |
| amountofunusedcapital | 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 | <p>(b)(iii)(l) Where the amount at (b) [@amountoflossrelief] is a claim for terminal loss relief for the year 2019, state the date the trade ceased.</p> <p><i>Date cannot be before 1 January 2019 or after today's date. Required if amountoflossrelief is filled and losssubsequentyrone is false and losssubsequentyrtwo is false.</i></p> |
| losssubsequentyrone | boolean true or false | N | <p>If this is a claim for Covid-19 relief for losses arising in 2020:</p> <p>(b)(i)(l) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2020 year of assessment</p> <p><i>Must be set to true if any of the following have a value/are set to true:</i></p> <ul style="list-style-type: none"> - lossescarriedbacksubsequentyrone - cacarriedbacksubsequentyrone - claiminterimreliefsubsequentyrone - taxsec395bsubsequentyrone |

| Name | Type | Required Y/N | Description/Validation |
|-----------------------------------|-----------------------|--------------|--|
| lossescarriedbacksubsequentyrone | Numeric | N | <p>If this is a claim for Covid-19 relief for losses arising in 2020: (b)(i)(II) State the amount of losses carried back to 2019 (UP TO 8 NUMERIC; 0 – 99999999).</p> <p><i>If losssubsequentyrone is true, either of the following must be populated:</i></p> <ul style="list-style-type: none"> - lossescarriedbacksubsequentyrone OR - cacarriedbacksubsequentyrone |
| cacarriedbacksubsequentyrone | Numeric | N | <p>If this is a claim for Covid-19 relief for losses arising in 2020: (b)(i)(III) State the amount of capital allowances carried back to 2019 (UP TO 8 NUMERIC; 0 – 99999999).</p> <p><i>If losssubsequentyrone is true, either of the following must be populated:</i></p> <ul style="list-style-type: none"> - lossescarriedbacksubsequentyrone OR - cacarriedbacksubsequentyrone |
| claiminterimreliefsubsequentyrone | boolean true or false | N | <p>If this is a claim for Covid-19 relief for losses arising in 2020: (b)(i)(IV) Tick this box if the claim is for interim relief</p> |
| taxsec395bsubsequentyrone | boolean true or false | N | <p>If this is a claim for Covid-19 relief for losses arising in 2020: (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.</p> <p><i>If claiminterimreliefsubsequentyrone is true, this attribute (taxsec395bsubsequentyrone) must be true.</i></p> |
| losssubsequentyrtwo | boolean true or false | N | <p>If this is a claim for Covid-19 relief for losses arising in 2021: (b)(ii)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2022 year of assessment</p> <p><i>Must be set to true if any of the following have a value/are set to true:</i></p> <ul style="list-style-type: none"> - lossescarriedbacksubsequentyrtwo - cacarriedbacksubsequentyrtwo - claiminterimreliefsubsequentyrtwo - taxsec395bsubsequentyrtwo |
| lossescarriedbacksubsequentyrtwo | Numeric | N | <p>If this is a claim for Covid-19 relief for losses arising in 2021: (b)(ii)(II) State the amount of losses carried back to 2019 (UP TO 8 NUMERIC; 0 – 99999999).</p> <p><i>If losssubsequentyrtwo is true, either of the following must be populated:</i></p> <ul style="list-style-type: none"> - 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 2021: (b)(ii)(III) State the amount of capital allowances carried back to 2019 (UP TO 8 NUMERIC; 0 – 999999999). <i>If losssubsequentyrtwo is true, either of the following must be populated:</i> - lossescarriedbacksubsequentyrtwo OR - cacarriedbacksubsequentyrtwo |
| claiminterimreliefsubsequentyrtwo | boolean true or false | N | If this is a claim for Covid-19 relief for losses arising in 2021: (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 2021: (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. <i>If claiminterimreliefsubsequentyrtwo is true, this attribute (taxsec395bsubsequentyrtwo) must be true.</i> |
| amountofsubsequentlossrelief | Numeric | N | (b)(iii)(II) State the amount of the terminal loss relief available for 2019 <i>Mandatory if datetradeceased is populated.</i> |

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 in 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 2019 (and subsequent years)” <i>If ‘withdrawFromIncomeAvg’ is true then this field should be false.</i> |
| assessableProfitForYear | Boolean, true or false | N | Profit assessable for year of assessment 2019 <i>If ‘electToIncomeAvg’ is true then this field should be true.</i> <i>If ‘withdrawFromIncomeAvg’ is true then this field should be false.</i> <i>If @incomeAvgS657 is true then this field must be true.</i> |
| withdrawFromIncomeAvg | Boolean, true or false | N | The tickbox for “If you wish to withdraw from income averaging for the year 2019” <i>If ‘assessableProfitForYear’ is true then this field should be false.</i> |

| 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 <i>Must be true if an amount is populated in @netProfitAssessable</i> |
| 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 <i>This field is mandatory if the @incomeAvgS657 is true. Must be less than @profityear</i> |
| 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. <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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. <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • successortaxreference • datepartnershipentered • confirmsuccessorage • profitsharepercentage |
| successorbox | Boolean | N | Checkbox signifying the taxpayer is a Successor Can only be filled if regFarmPartner is ticked. <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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. <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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. <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> 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. |

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) <i>This field cannot be greater than the amount at @machinery</i> |
| 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. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element</i> |
| specreliefcap | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). <i>This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapitalAllow element.</i> |
| livingCity | Numeric | N | Living City Capital Allowances (up to 8 numeric; 0 – 99999999) <i>This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapitalAllow element.</i> |

| Name | Type | Required Y/N | Description/Validation |
|----------------------------------|---------|--------------|--|
| aviationservicesfacility | Numeric | N | Aviation Services Facility (up to 8 numeric; 0 – 999999999). <i>This field should be populated with the value from aviationservicefacilitiescapallow field on SpecReliefCapitalAllow element.</i> |
| otherspecreliefcap | Numeric | N | All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 999999999). <i>This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapitalAllow element.</i> |
| 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 |
| childCareOrFitnessBuildingCap | Numeric | N | In respect of building used for the purposes of providing childcare services or a fitness centre to employees (section 843B) enter the amount of capital 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 – 999999999). |
| livingCitySpecReliefCap | Numeric | N | Amount of capital allowances (In respect of any Living City Initiative 372AAC capital allowance) (up to 8 numeric; 0 – 999999999). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • <i>qualPremisesAddress</i> • <i>aggQualExpendDetail</i> • <i>serviceDescription</i> • <i>marketValuePrior</i> |
| qualPremisesAddresses | String | N | Address of the qualifying premises (up to 140 characters). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • <i>livingCitySpecReliefCap</i> • <i>aggQualExpendDetail</i> • <i>serviceDescription</i> • <i>marketValuePrior</i> |
| 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). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • <i>livingCitySpecReliefCap</i> • <i>qualPremisesAddress</i> • <i>serviceDescription</i> • <i>marketValuePrior</i> |

| Name | Type | Required Y/N | Description/Validation |
|--------------------|--|--------------|--|
| serviceDescription | Integer 0 or 1 or 2 or 3 or 4 or 5 or 7 or 8 | N | <p>Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises</p> <ul style="list-style-type: none"> • 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' <p><i>Required field if any of following is filled:</i></p> <ul style="list-style-type: none"> • livingCitySpecReliefCap • qualPremisesAddress • aggQualExpendDetail • marketValuePrior |
| livingcitycap | Numeric | N | <p>Amount of capital allowances (In respect of any Living City Initiative 372AAD capital allowance) (up to 8 numeric; 0 – 99999999).</p> <p><i>Required field if any of following is filled:</i></p> <ul style="list-style-type: none"> • premisesaddress • aggregatedetails • localauthorityreferecenum <p><i>Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.</i></p> |
| premisesaddress | String | N | <p>The address of the special qualifying premises in respect of which the eligible expenditure was incurred (up to and including 140 chars)</p> <p><i>Required field if any of following is filled:</i></p> <ul style="list-style-type: none"> • livingcitycap • aggregatedetails • localauthorityreferecenum <p><i>Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.</i></p> |
| aggregatedetails | String | N | <p>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)</p> <p><i>Required field if any of following is filled:</i></p> <ul style="list-style-type: none"> • livingcitycap • premisesaddress • localauthorityreferecenum <p><i>Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.</i></p> |

| Name | Type | Required Y/N | Description/Validation |
|---------------------------------------|---------|--------------|--|
| localauthorityreferec enumber | String | N | Reference number supplied by the Local Authority with the Letter of Certification (up to and including 40 chars) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> livingcitycap premisesaddress aggregatedetails <i>Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.</i> |
| uniqueidnumber | String | N | The unique Identification Number assigned to the special qualifying <ul style="list-style-type: none"> (up to and including 40 chars) <i>Only available in SPECRELIEFCAPITALALLOW for <u>RENTAL</u> element.</i> |
| aviationservicefaciliti escapallow | Numeric | N | Aviation Services Facilities accelerated capital allowances provided for under S 273(3)(k)(i) (up to 8 numeric; 0 – 99999999). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> aggamountspeccapital addressbuildingstruc |
| aggamountspeccapit al | Numeric | N | Aggregate amount of specified capital expenditure incurred (up to 8 numeric; 0 – 99999999). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> aviationservicefacilitiescapallow addressbuildingstruc |
| addressbuildingstruc | String | N | Address of building or structure (up to 140 characters). <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> aviationservicefacilitiescapallow aggamountspeccapital |
| otherSpecReliefCap | Numeric | N | All other specified relief capital allowances <ul style="list-style-type: none"> (up to 8 numeric; 0 – 99999999). |
| childCareOrFitnessB uildCap | Numeric | N | In respect of building used for the purposes of providing childcare services or a fitness centre to employees (section 843B) enter the amount of capital allowances. |

Note: 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). <i>This value must be equal to the sum of addunused plus currentloss.</i> |
| priorloss | Numeric | N | Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999). |

| Name | Type | Required Y/N | Description/Validation |
|--------------------------|---------|--------------|---|
| currentRelevantLoss | Numeric | N | Current Relevant Loss under S.381B (up to 8 numeric; 0 – 31750) <i>Cannot have a value both here and in the 'currentloss' field.</i> <i>Cannot have a value in this field if there is a profit in the current trade.</i> <i>Must have an entry in 'accountsfrom' and 'accountsto' fields in the 'AccountChoice' element if there is a value in this field.</i> |
| currentRelevantLoss Used | Numeric | N | Amount of Current Relevant Loss under S.381B used (up to 8 numeric; 0 – 99999999) <i>This field is the amount of the currentRelevantLoss that is relevant to this trade.Allocated pro-rata.</i> <i>31,750 x (S. 381B loss / total S. 381B losses) x (days in this trade / 365)</i> |
| currentloss | Numeric | N | Amount of losses in this trade period 2019 (up to 8 numeric; 0 – 99999999). <i>Cannot have a value both here and in the 'currentRelevantLoss' field.</i> |
| 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. 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). <i>Must be before the day of Upload.</i> |
| accountsto | Date | N | Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). <i>Must be before the day of Upload.</i> <i>Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e. accountsfrom above).</i> <i>Cannot be greater than 24 months after the date entered in @accountsfrom</i> |
| accountyear | Numeric | N | Income Tax Return with which the returns were submitted. <i>Must be a valid year between 2010 and 2017</i> |
| 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. <i>(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.)</i> |
| 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). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> <ul style="list-style-type: none">- 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). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> <ul style="list-style-type: none">- 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). <i>Either this attribute or at least one of the other following income attributes must be returned with a value:</i> <ul style="list-style-type: none">- 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). <i>This is a mandatory attribute.</i> |
| subcontractors | Numeric | N | Sub-contractors (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i> |
| consproffees | Numeric | N | Consultancy, Professional fees (up to 10 numeric; 0 – 9999999999). |
| motortravelssubst | Numeric | N | Motor, Travel and Subsistence (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i> |
| 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). <i>Cannot have an entry at provisionbaddebts if there is an entry at provisionbaddebtsneg</i> |
| 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). <i>This is a mandatory attribute.</i> |

| Name | Type | Required Y/N | Description/Validation |
|------------------------|---------|--------------|---|
| closingbalance | Numeric | N | Closing Capital Balance (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at closingbalance if there is an entry at closingbalanceneg</i> |
| 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). <i>This is a mandatory attribute.</i> |
| bankcredit | Numeric | N | Bank or Loans or Overdraft (Credit) (up to 10 numeric; 0 – 9999999999). <i>This is a mandatory attribute.</i> |
| 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). <i>Cannot have an entry at assets if there is an entry at assetsneg</i> |
| provisionbaddebtsneg | Numeric | N | Provisions including Bad Debts if negative (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at provisionbaddebtsneg if there is an entry at provisionbaddebts</i> |
| closingbalanceneg | Numeric | N | Closing Capital Balance if negative (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at closingbalance if there is an entry at closingbalanceneg</i> |
| assetsneg | Numeric | N | Net Assets if negative (up to 10 numeric; 0 – 9999999999). <i>Cannot have an entry at assets if there is an entry at assetsneg</i> |
| 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 |
|------|---------|--------------|---|
| | | | <i>A value must be returned in this attribute unless there is a loss in which case the Net loss per account attribute must be returned (i.e. loss below) and there should be no value in this attribute</i> |
| loss | Numeric | N | Net loss per accounts (up to 10 numeric; 0 – 9999999999). <i>A value must be returned in this attribute unless there is a profit in which case the Net profit per account attribute must be returned (i.e. profit above) and there should be no value in this attribute</i> |

Adjustments

The Adjustments element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|-------------------------------|---------|--------------|--|
| motorexpanseless250 | Numeric | N | Add-back motor expenses (up to 10 numeric; 0 – 9999999999). |
| donation | Numeric | N | Add-back donations (political and charitable) or entertainment (up to 10 numeric; 0 – 9999999999). |
| lightheatphoneless250 | Numeric | N | Add-back light heat and phone (up to 10 numeric; 0 – 9999999999). |
| gainssaleassets | Numeric | N | Other net gain on sale of fixed assets (up to 10 numeric; 0 – 9999999999). |
| losssaleassets | Numeric | N | Other net loss on sale of fixed assets (up to 10 numeric; 0 – 9999999999). |
| 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 carbon 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). |
| amountnetprofitafteradjust | 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/ <i>Validation</i> |
|--------------------|--------|-----------------|---|
| additionalnotetext | String | N | Additional Information Note (up to 500 characters). |

Rental

The Rental element has the attributes.

| Name | Type | Required Y/N | Description/Validation |
|-----------------------------|---------|--------------|---|
| netttotalrentself | 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 |
| netttotalrentspouse | 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 |
| taxwithheldbytenants spouse | 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). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. properties below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> - 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). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. properties below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none"> - propertyesspouse - repairexpensesspouse - 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. rentspouse above). |
| repairexpensesself | Numeric | N | Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999). |
| repairexpensesspouse | 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). <i>Where a value is returned here a value must also be returned at the attribute:</i> <ul style="list-style-type: none"> - Gross Rents for the main taxpayer (i.e. rentself above) |
| propertyesspouse | Numeric | N | Number of properties rented spouse (up to 5 numeric; 0 – 99999). <i>Where a value is returned here a value must also be returned at the attribute:</i> <ul style="list-style-type: none"> - 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) |
| previousyearsrelevantinterestclaimedsps | 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). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. properties below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none">- lossself- repairexpensesself- interestexpensesself- otherexpensesself- farmretschemeself |
| rentspouse | Numeric | N | Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). <i>A value is required in the attribute Number of properties rented where a value is returned here (i.e. properties below).</i> <i>This attribute is required where there is a value for any of the following attributes:</i> <ul style="list-style-type: none">- lossspouse- repairexpenses spouse- interestexpenses spouse- otherexpenses spouse- farmretschemespouse |
| netrentself | Numeric | N | Net rental income for the main tax payer (up to 8 numeric; -99999999 – 99999999). <i>A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e. rentself above).</i> |
| netrentspouse | Numeric | N | Net rental income for the spouse (up to 8 numeric; -99999999 – 99999999). <i>A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. rentspouse above).</i> |
| repairexpensesself | Numeric | N | Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999). |
| repairexpenses spouse | 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). |
| interestexpenses spouse | 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). |
| otherexpenses spouse | 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). <i>Where a value is returned for this attribute it cannot have a value > 20000</i> <i>Value can't be greater than the value in @rentself</i> |
| farmretschemespouse | Numeric | N | Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999). <i>Where a value is returned for this attribute it cannot have a value > 20000</i> <i>Value can't be greater than the value in @rentspouse</i> |
| 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). <i>Where a value is returned here a value must also be returned at the attribute:</i> <i>- Gross Rents for the main taxpayer (i.e. rentself above)</i> |
| noacreage | Numeric | N | Area in Hectares for main taxpayer (if applicable) (up to 7 numeric; 0.00 – 99999.99). |
| propertyesspouse | Numeric | N | Number of properties rented spouse (up to 5 numeric; 0 – 99999). <i>Where a value is returned here a value must also be returned at the attribute:</i> <i>- Gross Rents for the spouse (i.e. rentsspouse)</i> |
| 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. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i> |
| claimpropertyspouse | boolean true or false | N | Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element</i> |
| capitalselfA | Numeric | N | Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999) |
| spreliefcapsselfA | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the capitalselfA value for validation</i> |

| 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 – 999999999). <i>This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapAllowSelf element.</i> |
| livingCitySpouse | Numeric | N | Living City Initiative property relief capital allowances, as defined in S 372AAC, for the spouse (up to 8 numeric; 0 – 999999999). <i>This field should be populated with the value from livingCitySpecReliefCap field on SpecReliefCapAllowSpouse element.</i> |
| livingCitySelfAdditional | Numeric | N | Living City Initiative property relief capital allowances, as defined in S 372AAD for the main taxpayer (up to 8 numeric; 0-999999999) 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; 0-999999999) Populated with the value from livingcitycap on SpecReliefCapAllow |
| aviationservicesfacilityself | Numeric | N | Aviation Services Facility (up to 8 numeric; 0 – 999999999). <i>This field should be populated with the value from aviationservicefacilitiescapallow field on SpecReliefCapitalAllowSelf element.</i> |
| aviationservicesfacilityspouse | Numeric | N | Aviation Services Facility, for the spouse/civil partner (up to 8 numeric; 0 – 999999999). <i>This field should be populated with the value from aviationservicefacilitiescapallow field on SpecReliefCapAllowSpouse element.</i> |
| otherspecreliefcapsel fA | Numeric | N | All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the capitalselfA value for validation</i> |
| capitalspousea | Numeric | N | Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 999999999). |
| specreliefcapspouse A | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the capitalspouseA value for validation</i> |
| otherspecreliefcapspouseA | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the capitalspouseA value for validation</i> |
| capitalselfb | Numeric | N | Capital Allowances for the year 2019 for the main taxpayer (up to 8 numeric; 0 – 999999999). |
| specreliefcapselfB | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the capitalselfB value for validation</i> <i>This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapAllowSelf element.</i> |

| Name | Type | Required Y/N | Description/Validation |
|---------------------------|---------|--------------|---|
| otherspecreliefcapsel fB | Numeric | N | All other specified relief capital allowances as a deduction for USC. (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the capitalseIfB value for validation</i> <i>This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapAllowSelf element.</i> |
| capitalspouseb | Numeric | N | Capital Allowances for the year 2019 for the (up to 8 numeric; 0 – 99999999) |
| specreliefcapspouse B | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the capitalspouseB value for validation</i> <i>This field should be populated with the value from amountSpecReliefCap field on SpecReliefCapAllowSpouse element.</i> |
| otherspecreliefcapspouseB | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the capitalspouseB value for validation</i> <i>This field should be populated with the value from otherSpecReliefCap field on SpecReliefCapAllowSpouse element.</i> |
| capallthisyearself | Numeric | N | Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>This value must equal the minimum of:</i> <ul style="list-style-type: none"> netrentself (capitalseIfA + capitalseIfB) <i>But</i> <ul style="list-style-type: none"> Where capitalseIfA + capitalseIfB are both not populated, this attribute should also not be populated The above rule applies only where netrentself and at least one of capitalseIfA + capitalseIfB are populated |
| capallthisyearspouse | Numeric | N | Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999). <i>This value must equal the minimum of:</i> <ul style="list-style-type: none"> netrentspouse (capitalspouseA + capitalspouseB) <i>But</i> <ul style="list-style-type: none"> 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) <i>Note: This attribute is not used and will be removed from schema</i> |
| capallforwardspouse | Numeric | N | Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999) <i>Note: This attribute is not used and will be removed from schema</i> |

| 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) <i>This value must not exceed the lesser of:</i> <ul style="list-style-type: none"> 31750 capitalselfb minus (netrentself – capitalselfa)* <i>*where (netrentself – capitalselfa) < 0 it is treated as 0.</i> |
| restrictionspecreliefc apself | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionrestrictionself value for validation</i> |
| restrictionotherspecr eliefcapself | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionrestrictionself value for validation</i> |
| sectionrestrictionspo use | Numeric | N | Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric) <i>Where this attribute is populated it must not exceed the lesser of:</i> <ul style="list-style-type: none"> 31750 capitalspouseb minus (netrentspouse – capitalspousea)* <i>*where (netrentspouse – capitalspousea) < 0 it is treated as 0.</i> |
| restrictionspecreliefc apspouse | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionrestrictionspouse value for validation</i> |
| restrictionotherspecr eliefcapspouse | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionrestrictionspouse value for validation</i> |
| sectionnorestriction self | 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). <i>Where this attribute is populated it must not exceed: capitalselfb minus ((netrentself – capitalselfa) – sectionrestrictionself)*</i> <i>*where (netrentself – capitalselfa) < 0 it is treated as 0</i> |
| norestrictionspecrelie fcapself | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionnorestrictionself value for validation</i> |
| norestrictionotherspe creliefcapself | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This value is included with the sectionnorestrictionself value for validation</i> |

| 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 – 999999999). <i>Where this attribute is populated it must not exceed: capitalspouseb minus ((netrentspouse – capitalspousea) – sectionrestrictionspouse)*</i> <i>*where (netrentspouse – capitalspousea) < 0 it is treated as 0</i> |
| norestrictionspecreliefcapspouse | Numeric | N | Specified property relief capital allowances, as defined in S 531AAE for the spouse (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the sectionnorestrictionspouse value for validation</i> |
| norestrictionotherspecreliefcapspouse | Numeric | N | All other specified relief capital allowances as a deduction for USC for the spouse (up to 8 numeric; 0 – 999999999). <i>Note: This value is included with the sectionnorestrictionspouse value for validation</i> |

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 was not 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 <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - nonresidentspouse - ordinaryresspouse from Personal Details panel are true |

Paye

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

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

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 this panel is populated (with the exception of self/spouse boolean). <i>Must be valid PPSN</i> |
| amtit | Numeric | N | Amount of taxable income for this employment/pension. (up to 8 numeric; 0 – 99999999). Required if any other field on this panel is populated (with the exception of self/spouse boolean). |

| Name | Type | Required Y/N | Description/Validation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------|--------------|---|-------------|-------|---------------|---|-----------------|---|--|---|-------------------------------------|---|---|---|---|---|--|---|------------------------------------|---|---------------------------------|---|--------------------------|----|---------------------------------|----|--------------------------|----|---------------------------|----|---------------------------|----|
| typeincome | String | N | <div>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:</div> <table><tr><th>Income Type</th><th>Value</th></tr><tr><td>A. Employment</td><td>1</td></tr><tr><td>B. Directorship</td><td>2</td></tr><tr><td>C. Foreign Employment exercised in Ireland</td><td>3</td></tr><tr><td>D. Employment (SARP relief claimed)</td><td>4</td></tr><tr><td>E. Public Sector employment - PRSI class B, C, or D</td><td>5</td></tr><tr><td>F. Public Sector Employment - Oireachtas, Judiciary, etc.</td><td>6</td></tr><tr><td>G. Income in lieu of Social Welfare Payments</td><td>7</td></tr><tr><td>H. Pension - Early Farm Retirement</td><td>8</td></tr><tr><td>I. Pension - Employment pension</td><td>9</td></tr><tr><td>J. Pension - RAC or PRSA</td><td>10</td></tr><tr><td>K. Withdrawal of funds from AVC</td><td>11</td></tr><tr><td>L. Distribution from ARF</td><td>12</td></tr><tr><td>M. Distribution from AMRF</td><td>13</td></tr><tr><td>N. Distribution from PRSA</td><td>14</td></tr></table> <div>Required if any other field on this panel is populated (with the exception of self/spouse boolean).</div> | 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 |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| s825cincome | Numeric | N | <div>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).</div> <div>If @typeincome = “4”, this is a required field. If @typeincome is not equal to “4”, this field must not be filled.</div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| s825crelief | Numeric | N | <div>If you are entitled to relief under S 825C please state: Amount of income relieved (up to 8 numeric; 0 – 99999999)</div> <div>If @typeincome = “4”, this is a required field. If @typeincome is not equal to “4”, this field must not be filled.</div> <div>Value of this field cannot be greater than (@s825cincome plus /ShareOptions/@chargeableself/spouse minus (75,000 x @s825noofdays/365)) @ 30%</div> <div>For the purposes of the calculation above, if @s825noofdays is blank, then assume @s825noofdays is equal to 365.</div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 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. <i>This field cannot be true if ‘s825cindicatorno’ field is also true</i> |
| 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 this panel is populated and the source of income is SARP relief claimed (with the exception of self/spouse boolean). <i>This field cannot be true if ‘s825cindicatoryes’ field is also true</i> |
| 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 this 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 this 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 @ totalpayedededucted was a refund |
| uscdedisrefund | boolean true or false | N | Tick this box if the @ uscdeducted was a refund |
| totalpayedededucted | Numeric | N | Net tax deducted /refunded in this employment (up to 8 numeric; 0 – 99999999) Required if any other field on this 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 this 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 populated if the @typeincome is equal to 8, 9, 10, 11, 12, 13 or 14. Cannot be greater than @amt. |
| nonrefundableforeigntax | Numeric | N | Amount of non-refundable foreign tax paid (up to 8 numeric; 0 – 99999999) Cannot be populated 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. <i>For Internal Use Only</i> |
| 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. <i>For Internal Use Only</i> |

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 |
|--------------------------|---------|--------------|---|
| natureofemploymentself | String | N | Nature of Employment(s) for which allowable deductions are being claimed for the main taxpayer. <i>Up to 40 Characters</i> |
| natureofemploymentspouse | String | N | Nature of Employment(s) for which allowable deductions are being claimed for spouse. <i>Up to 40 Characters</i> |
| flatexpensesself | Numeric | N | Flat expenses for the main taxpayer (up to 8 numeric; 0 - 99999999). |

| Name | Type | Required Y/N | Description/Validation |
|------------------------|---------|--------------|---|
| flatexpensespouse | 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). |
| expensespouse | 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). |
| allowancespouse | 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). |
| contributionspouse | 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) <i>Note: This field is populated from the calculation result of the Pension Relief section.</i> |
| maxamreliefspouse | Numeric | N | Maximum amount of relief available for spouse. (up to 8 numeric; 0 - 99999999) <i>Note: This field is populated from the calculation result of the Pension Relief section.</i> |
| contriballowableself | Numeric | N | Total Superannuation Contributions/AVS where not deducted by employer allowable <i>Note: This is the lower of :</i> * maxamreliefself * contributionsself |
| contriballowablespouse | Numeric | N | Total Superannuation Contributions/AVS where not deducted by employer allowable <i>Note: This is the lower of :</i> * maxamreliefspouse * contributionspouse |
| totalself | Numeric | N | Total of Allowable Deductions incurred in Employment for main taxpayer (up to 8 numeric; 0 - 99999999) |
| 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 directorship Employment for main taxpayer (up to 8 numeric; 0 - 99999999) |
| totalempspouse | Numeric | N | Total of Allowable Deductions incurred in non directorship Employment for spouse (up to 8 numeric; 0 - 99999999) |
| totaldirself | Numeric | N | Total of Allowable Deductions incurred in directorship Employment for main taxpayer (up to 8 numeric; 0 - 99999999) |
| totaldirspouse | Numeric | N | Total of Allowable Deductions incurred in non directorship Employment for spouse (up to 8 numeric; 0 - 99999999) |
| eworkingexpensesself | Numeric | N | Remote working expenses (up to 8 numeric; 0 - 99999999) |
| eworkingexpensespouse | Numeric | N | Remote working expenses for the 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 numeric; 0-365) |
| daysSpouse | Numeric | N | Number of Qualifying Days for spouse. (up to 3 numeric; 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 |
|------|------|--------------|------------------------|
|------|------|--------------|------------------------|

| 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). |
| 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). |
| amtcarersallowancespouse | 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 employments for self (up to 8 numeric; 0 - 99999999). |
| foreignnotpayespouse | Numeric | N | Income 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). |
| natureofpaymentsself | 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 subject to PAYE) for the main taxpayer (up to 8 numeric; 0 - 99999999). |
| nonpayepensionincomespouse | Numeric | N | Amount of Employment pension (not subject to 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. |

| Name | Type | Required Y/N | Description/Validation |
|------|------|--------------|--|
| | | | (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) |
| amountpaidqoppspouse | 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) |
| taxfreeamountspouse | 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. |
| amountexcessspouse | 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 arself | 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 arspouse | 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 pou se | 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 |
|-----------------|---------|--------------|---|
| 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). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. paidself above).</i> |
| 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). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. paidspouse above).</i> |
| 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). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e. paidself above).</i> |
| 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). <i>There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e. paidspouse above).</i> |

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 |

| Name | Type | Required Y/N | Description/Validation |
|-----------------|---------|--------------|---|
| | | | 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 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 |
|-----------------------|---------|--------------|---|
| aggnnetgainself | Numeric | N | <i>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:</i> 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). |
| aggnnetgainsspouse | Numeric | N | <i>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:</i> 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 | <i>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:</i> 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 | <i>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:</i> 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 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 employments for self (up to 8 numeric; 0 – 99999999). |
| foreignpayespouse | Numeric | N | Income 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) <i>If a value is entered here the resnondom825bself needs to be ticked.</i> <i>Year of first entitlement to claim can only be 2011</i> |
| reliefyearspouse | Numeric | N | Enter the year in which you were first entitled to this relief (up to 4 numeric) <i>If a value is entered here the resnondom825bspouse needs to be ticked.</i> <i>Year of first entitlement to claim can only be 2011</i> |
| 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 liable to tax in the foreignpayeself field. <i>Where this attribute has a value of true, foreignpayeself and reliefyearself are required attributes.</i> |
| 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 liable to tax in the foreignpayespouse field. <i>Where this attribute has a value of true, foreignpayespouse and reliefyearspouse are required attributes</i> |
| 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). |

| Name | Type | Required Y/N | Description/Validation |
|-----------------------------|---------|--------------|--|
| 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). |
| 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). <i>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.</i> |
| dirsalaryspouse | Numeric | N | Directorship salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999). <i>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.</i> |
| 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). <i>If there is a value entered here then there must be a value entered in uscdeductedself</i> <i>This value must be greater than or equal to the sum of: salarypayeself, dirsalaryself, foreignpayeself, publicofficeprsiself, publicofficeself, payepensionself, annuitypensionself, distappretireself, distminretireself, distprsaretireself.</i> |
| empincforuscspouse | Numeric | N | Gross USC purposes for the spouse (up to 8 numeric; 0 – 99999999). <i>If there is a value entered here then there must be a value entered in uscdeductedspouse</i> <i>This value must be greater than or equal to the sum of: salarypayespouse, dirsalaryspouse, foreignpayespouse, publicofficeprsispouse, publicofficespouse, payepensionspouse, annuitypensionspouse, distappretirespouse, distminretirespouse, distprsaretirespouse.</i> |
| uscdeductedself | Numeric | N | Amount of USC deducted; 01/01/2019 to 31/12/18 for the main taxpayer (up to 8 numeric; 0 – 99999999). <i>If there is a value entered here then there must be a value entered in empincforuscself</i> |

| Name | Type | Required Y/N | Description/Validation |
|--------------------|---------|--------------|--|
| uscdeductedspouse | Numeric | N | Amount of USC deducted; 01/01/2019 to 31/12/18 for the spouse (up to 8 numeric; 0 – 99999999). <i>If there is a value entered here then there must be a value entered in empincforuscspouse</i> |
| 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 of 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). <i>The sum of the values returned for the attributes must be greater than or equal to the value returned for this attribute: salarypayeself, dirsalarysel, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself and distprsaretireself.</i> <i>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.</i> <i>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, dirsalarysel, foreignpayeself, publicofficeprsiself, publicofficeself, farmretirementpensionself, payepensionself, annuitypensionself, distappretireself, distminretireself and distprsaretireself.</i> |

| Name | Type | Required Y/N | Description/Validation |
|------------|---------|--------------|---|
| paidspouse | Numeric | N | <p>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).</p> <p><i>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</i></p> <p><i>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.</i></p> <p><i>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.</i></p> |

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). <i>Where this attribute is returned a value must also be returned in either of the following attributes:</i> - 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). <i>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).</i> |
| amountspouse | Numeric | N | Amount of Fees, Commissions etc for the spouse (up to 8 numeric; 0 - 99999999). <i>Where this attribute is returned a value must also be returned in the attribute Description of Income for spouse (i.e. descriptionspouse).</i> |
| descriptionspouse | String | N | Description of Income for spouse (up to 20 characters). <i>Where this attribute is returned a value must also be returned in either of the following attributes:</i> - Amount of Fees, Commissions etc for spouse (i.e. amountspouse below). |

Untaxed

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

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

The Untaxed element has the following attributes:

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

| 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 sources for 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 | <i>Note: This attribute is not used and will be removed from schema</i> |
| annuityspouse | Numeric | N | <i>Note: This attribute is not used and will be removed from schema</i> |
| annuitytaxdeductself | boolean, true or false | N | <i>Note: This attribute is not used and will be removed from schema</i> |
| annuitytaxdeductspouse | boolean, true or false | N | <i>Note: This attribute is not used and will be removed from schema</i> |

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) <i>Where an amount is input into either of the following an entry must be returned at this attribute: gaindisposallowerself, gaindisposalhigherself</i> |
| nameaddressspouse | String | N | Name and address of Investment Undertaking Spouse (Up to and including 170 characters) <i>Where an amount is input into either of the following an entry must be returned at this attribute: gaindisposallowerspouse, gaindisposalhigherspouse</i> |

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 numeric; 0-99999999) Requires <i>qualifynonresself</i> field to be ticked in PersonalDetails panel Where there is an entry in this field, there must be an entry for <i>taxsufferedunder739pself</i> or <i>taxsufferedunder739tself</i> |
| taxsufferedunder739pself | Numeric | N | Withholding tax suffered under section 739P for the main taxpayer (up to 8 numeric; 0-99999999) Requires <i>qualifynonresself</i> field to be ticked in PersonalDetails panel The entry must be 20% of <i>amountireftaxableself</i> with tolerance of €1 |
| taxsufferedunder739tself | Numeric | N | Withholding tax suffered under section 739T for the main taxpayer (up to 8 numeric; 0-99999999) Requires <i>qualifynonresself</i> field to be ticked in PersonalDetails panel The entry must be greater than 20% of <i>amountireftaxableself</i> with tolerance of €1 |
| doubletaxreliefself | Numeric | N | Double tax relief under a treaty for the main taxpayer (up to 8 numeric; 0-99999999) Requires <i>qualifynonresself</i> field to be ticked in PersonalDetails panel Cannot have an entry for <i>doubletaxreliefself</i> AND <i>othertaxreliefself</i> Must have an entry for <i>doubletaxreliefself</i> OR <i>othertaxreliefself</i> |

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

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

NotShownElsewhere

The NotShownElsewhere element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|-------------------|---------|--------------|--|
| amountself | Numeric | N | Gross amount of income not shown elsewhere for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>If there is an entry here, there must be an entry at descriptionself</i> |
| amountspouse | Numeric | N | Gross amount of income not shown elsewhere for spouse (up to 8 numeric; 0 - 99999999). <i>If there is an entry here, there must be an entry at descriptionspouse</i> |
| descriptionself | String | N | Description of income source(s) for amount declared in amountself. <i>Up to 20 characters.</i> <i>If there is an entry here, there must be an entry at amountself</i> |
| descriptionspouse | String | N | Description of income source(s) for amount declared in amountspouse. <i>Up to 20 characters.</i> <i>If there is an entry here, there must be an entry at amountspouse</i> |
| 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). <i>If there is an entry here, there must be an entry at amountself</i> |
| 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). <i>If there is an entry here, there must be an entry at amountspouse</i> |

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 (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). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtself above).</i> |
| eudirttaxspouse | Numeric | N | Foreign tax deducted on EU Deposit Interest other than 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). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. eudirtamtspouse above).</i> |
| euotherinterestamtself | Numeric | N | EU 'other' Interest amount for the main taxpayer (up to 8 numeric; 0 - 99999999). |
| euotherinterestamtspouse | Numeric | N | EU 'other' Interest amount for the spouse (up to 8 numeric; 0 - 99999999). |
| euotherinterestwhtaxself | Numeric | N | EU 'other' Interest Savings Directive withholding tax credit for the main taxpayer (up to 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 Interest amount for the main taxpayer for the period 1 st Jan to 7 th Feb (up to 8 numeric; 0 - 99999999). |
| noneudirtearlyamtspouse | Numeric | N | Non-EU Deposit Interest amount for the spouse for the period 1 st Jan to 7 th Feb (up to 8 numeric; 0 - 99999999). |

| Name | Type | Required Y/N | Description/Validation |
|----------------------------|---------|--------------|--|
| noneuearlyforeigntaxself | Numeric | N | Foreign tax deducted on non-EU Deposit Interest for the main taxpayer for the period 1 st Jan to 7 th 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). |
| noneuearlyforeigntaxspouse | Numeric | N | Foreign tax deducted on non-EU Deposit Interest for the spouse for the period 1 st Jan to 7 th 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 |
|------------------------|---------|--------------|---|
| 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). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the main taxpayer (i.e. employgrossself above).</i> |
| 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). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the spouse (i.e. employgrossspouse above).</i> |
| transborderself | Numeric | N | Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> - Amount of Seafarers Claim for the main taxpayer (i.e. seacclaimself in the SeaAllowance element). - Amount of Salary for this Employment for the main taxpayer (i.e. seasalaryself in the SeaAllowance element). |

| Name | Type | Required Y/N | Description/Validation |
|--------------------|---------|--------------|---|
| transborder spouse | Numeric | N | Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 999999999). <i>There cannot be a value returned here where a value is returned in any of the following attributes:</i> <ul style="list-style-type: none"> - Amount of Seafarers Claim for the spouse (i.e. seacclaimspouse 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 |
| employertaxrefnosouse | 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 |
| individualtaxrefnosouse | 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 |
|---------------------|---------|--------------|--|
| subusdividendself | Numeric | N | Gross amount of US Dividends for the main taxpayer (up to 8 numeric; 0 - 999999999). |
| subusdividendspouse | Numeric | N | Gross amount of US Dividends for the spouse (up to 8 numeric; 0 - 999999999). |

CanadianDividends

The CanadianDividends element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------|---------|--------------|---|
| subcandivsamself | Numeric | N | Gross amount of Canadian Dividends subject to Irish tax for the main taxpayer (up to 8 numeric; 0 - 999999999). |

| Name | Type | Required Y/N | Description/Validation |
|---------------------|---------|--------------|--|
| 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). |
| foreigntradedtaxdedself | Numeric | N | Income from Foreign Trade Profession on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999). |
| foreigntradedtaxdedspouse | 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). |
| rentexpensesself | Numeric | N | Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. rentgrossself above</i> |
| rentexpensesspouse | Numeric | N | Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. rentgrossspouse above</i> |

| Name | Type | Required Y/N | Description/Validation |
|---------------------|---------|--------------|---|
| rentsinterestself | Numeric | N | Interest on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e. rentgrossself) above</i> |
| rentsinterestspouse | Numeric | N | Interest on this income for the spouse (up to 8 numeric; 0 - 99999999). <i>There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e. rentgrossspouse) above</i> |
| netprofitrentself | Numeric | N | Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). <i>This value must equal: rentgrossself minus (rentexpensesself plus rentsinterestself)</i> |
| netprofitrentspouse | Numeric | N | Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). <i>This value must equal: rentgrossspouse minus (rentexpensespouse plus rentsinterestspouse)</i> |
| 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) <i>Value at here must be equal to or less than the value of (netprofitrentself) – ((rentallowancesself) + (rentlossesself)).</i> |
| 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) <i>Value at here must be equal to or less than the value of (netprofitrentspouse) – ((rentallowancespouse) + (rentlossesspouse)).</i> |
| rentallowancesself | Numeric | N | Rent allowance main taxpayer (up to 8 numeric; 0 - 99999999). <i>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</i> |
| rentallowancespouse | Numeric | N | Rent allowance for the spouse (up to 8 numeric; 0 - 99999999). <i>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</i> |
| rentlossesself | Numeric | N | Rent losses main taxpayer (up to 8 numeric; 0 - 99999999). <i>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</i> |
| rentlossesspouse | Numeric | N | Rent losses for the spouse (up to 8 numeric; 0 - 99999999). <i>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</i> |
| 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). |

| Name | Type | Required Y/N | Description/Validation |
|----------------------------------|---------|--------------|---|
| rentsthisyearslosses self | Numeric | N | This years rent losses main taxpayer (up to 8 numeric; 0 - 99999999). <i>If there is an entry here then there cannot be an entry in netprofitrentself</i> |
| rentsthisyearslosses spouse | Numeric | N | This years rent losses for the spouse (up to 8 numeric; 0 - 99999999). <i>If there is an entry here then there cannot be an entry in netprofitrentspouse</i> |
| rentslossescarriedforward self | Numeric | N | Rent losses carried forward to the next year by the main taxpayer (up to 8 numeric; 0 - 99999999). <i>Where there is an entry in rentsthisyearslosses self, the entry here must equal sum of rentslosses self and rentsthisyearslosses self.</i> |
| rentslossescarriedforward spouse | Numeric | N | Rent losses carried forward to the next year by the spouse (up to 8 numeric; 0 - 99999999). <i>Where there is an entry in rentsthisyearslosses spouse, the entry here must equal sum of rentslosses spouse and rentsthisyearslosses spouse.</i> |

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). |
| intgrossnotaxdedspouse | Numeric | N | Foreign patent royalty income previously exempted under Sec. 234 for spouse (up to 8 numeric; 0 - 99999999). |
| intgrossothernotaxded self | 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). |
| intgrossothernotaxded spouse | 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). |
| intgrossstaxdedself | 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). |
| intgrossstaxdedspouse | 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 |

| Name | Type | Required Y/N | Description/Validation |
|---------------------------|---------|--------------|---|
| | | | 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 no attributes. It consists of the following subelements:

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). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * dateacct * amountdeposited |
| dateacct | Date | N | Date the account was opened (DD/MM/YYYY). <i>Must be before the date of Upload.</i> <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * bankname * amountdeposited |
| amountdeposited | Numeric | N | Amount deposited on opening the account (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must</i> |

| | | | |
|------------------|---------|---|--|
| | | | <i>also be returned for each of the following attributes</i> * 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). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * policyterms * premiumspay <i>in addition a value must be returned for at least one of the following attributes</i> * relevanttaxable * nonrelevanttaxable * gaintaxable |
| policyterms | String | N | Terms of the policy (up to and including 40 characters). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * namecommencer * premiumspay <i>in addition a value must be returned for at least one of the following attributes</i> * relevanttaxable * nonrelevanttaxable * gaintaxable |
| premiumspay | Numeric | N | Annual premiums payable (up to 8 numeric; 0 - 999999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * namecommencer * policyterms <i>in addition a value must be returned for at least one of the following attributes</i> * relevanttaxable * nonrelevanttaxable * gaintaxable |
| nameintermediary | String | N | Name and address of Intermediary through whom the foreign policy was acquired (up to and including 170 characters). |

| Name | Type | Required Y/N | Description/Validation |
|--------------------------|---------|--------------|--|
| relevanttaxable | Numeric | N | Relevant payment taxable at 25% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 999999999). Annual premiums payable (up to 8 numeric; 0 - 999999999). |
| nonrelevanttaxablegainrt | Numeric | N | Non-Relevant payment taxable at 48% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 999999999). |
| gaintaxablegainrt | Numeric | N | Gain taxable at 48% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 999999999). |
| gaintaxable | Numeric | N | Gain taxable @ 28% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 999999999). |
| 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). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> * datefund * amountacquired <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> * relevanttaxable * nonrelevanttaxable * gaintaxable |
| datefund | Date, optional | | Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> <ul style="list-style-type: none"> * fundname * amountacquired <i>in addition a value must be returned for at least one of the following attributes</i> <ul style="list-style-type: none"> * relevanttaxable * nonrelevanttaxable * gaintaxable |

| Name | Type | Required Y/N | Description/Validation |
|-------------------|---------|--------------|--|
| amountacquired | Numeric | N | Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * fundname * datefund <i>in addition a value must be returned for at least one of the following attributes</i> * 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)(i)) (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)(i)) (up to 8 numeric; 0 - 99999999). |
| 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). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * datefund * amountacquired |
| datefund | Date | N | Date the material interest was acquired (DD/MM/YYYY). <i>Must be before the date of Upload.</i> <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * fundname * amountacquired |
| amountacquired | Numeric | N | Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). <i>If a value is returned for this attribute a value must also be returned for each of the following attributes</i> * fundname |

| Name | Type | Required Y/N | Description/Validation |
|------------------|---------|--------------|--|
| | | | * 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 |
|---------------------------|----------------------|--------------|---|
| Additionaldtrself | Numeric | N | Amount of Additional Double Taxation Relief claimed by the main taxpayer (up to 8 numeric; 0 – 99999999.99). <i>Where this attribute is returned a value must also be returned in the following attribute:</i> - Details of income sources on which Double Taxation Relief due self (<i>i.e.</i> detailsourcedtrself below). |
| additionaldtrspouse | Numeric | N | Amount of Additional Double Taxation Relief claimed by the spouse (up to 8 numeric; 0 – 99999999.99). <i>Where this attribute is returned a value must also be returned in the following attribute:</i> Details of income sources on which Double Taxation Relief due spouse (<i>i.e.</i> detailsourcedtrspouse below). |
| srcOfIncomeFrgnTax | Integer 1 or 2 | N | State the source of the income on which this foreign tax was deducted. <ul style="list-style-type: none">• 1 for 'Non-refundable foreign tax on Irish employment'• 2 for 'Other' <i>If a value is entered for the field 'Additional Double Taxation Relief due' then this field will be mandatory.</i> |
| srcOfIncomeFrgnTax Spouse | Integer 1 or 2 | N | State the source of the income on which this foreign tax was deducted in respect of spouse. <ul style="list-style-type: none">• 1 for 'Non-refundable foreign tax on Irish employment'• 2 for 'Other' <i>If a value is entered for the field 'Additional Double Taxation Relief due' then this field will be mandatory.</i> |
| srcOfIncomeOther | String | N | If you have selected Other , please state the type of income and the country where the tax was withheld <i>This field will be mandatory if 'Other' was selected from the drop-down list in the previous question.</i> |

| Name | Type | Required Y/N | Description/Validation |
|------------------------|--------|-----------------|---|
| srcOfIncomeOtherSpouse | String | N | <p>If you have selected Other, please state the type of income and the country where the tax was withheld</p> <p><i>This field will be mandatory if 'Other' was selected from the drop-down list in the previous question.</i></p> |

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). |
| woodlandlosses | Numeric | N | Loss from Woodlands Self (up to 8 numeric; 0 – 99999999). |
| woodlandlossesspouse | 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). |
| woodlandsdistributionspouse | 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) |
| otherexemptincomedetailspouse | String | N | Details of other exempt income – Spouse (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/ <i>Validation</i> |
|-----------------------|---------|-----------------|---|
| 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 [APPENDIX 3 – IT SELF ASSESSMENT](#) 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 <i>/SummaryCalculation/NetPosition/@income</i> |
| 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 <i>/SummaryCalculation/TaxableIncome/@totalincometax</i> <i>+</i> <i>/SummaryCalculation/AddTaxOn/@total</i> <i>+</i> <i>/SummaryCalculation/PRSIHealth/TRSMedicalInsurance/@amount</i> |

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

| Type | Type | Required Y/N | Description/Validation |
|-----------------------------------|---------|--------------|---|
| cetaxoverpaidbeforeinterimrefunds | Numeric | N | <p>Income Tax – (c)(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii). (Revenue Calculation**)</p> <p>This figure is populated with the 'Overpaid' figure in the Total Liability section when the customer has a negative Liability</p> <p><i>Modulus of SummaryCalculation/@totalliability</i></p> |
| cceinterimrefunds | Numeric | N | <p>Income Tax – (c)(iii) Amount of refund(or offset) made out of tax withheld at source. (Revenue Calculation**)</p> <p>This is the amount of credits refunded to the customer during this period.</p> <p>When Column A figures are calculated by ROS, this figure is populated directly from the amount in the @repaidcredits field.</p> <p>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.</p> |
| cceamttxpayable | Numeric | N | <p>Income Tax – (d) Amount of tax payable for this period. (Revenue Calculation**)</p> <p>This figure is populated if there is a positive result in the following calculation:</p> <p style="padding-left: 40px;">Amount of tax payable/overpaid for this period field + Interim Refunds</p> <p>If the result of this calculation gives a negative figure then the result is populated into @cceamttxoverpaid</p> |
| cceamttxoverpaid | Numeric | N | <p>Income Tax – (e) Amount of tax overpaid for this period. (Revenue Calculation**)</p> <p>The population of this attribute is outlined in the @cceamttxpayable section above.</p> |
| cceamtsurchargedue | Numeric | N | <p>Income Tax – (f) Amount of surcharge due under S 1084 because of late filing of this return. (Revenue Calculation**)</p> <p>This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.</p> |
| cceamtltptsurchargedue | Numeric | N | <p>Income Tax – (g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements. (Revenue Calculation**)</p> |

| Type | Type | Required Y/N | Description/Validation |
|-----------------------|---------|--------------|---|
| cceamttxpaiddirect | Numeric | N | <p>Income Tax – (h) Amount of tax paid directly to the Collector General for this period. (Revenue Calculation**)</p> <p>This is the amount of tax paid to Revenue by the customer during this period</p> <p>When Column A figures are calculated by ROS, this figure is populated directly from the amount in the @amttxpaiddirect field.</p> <p>The @amttxpaiddirect 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 @amttxpaiddirect field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.</p> |
| cceamttxdeferred | Numeric | N | <p>Income Tax – (h)(ii) Amount of tax deferred under Section 657 (6A) TCA 1997. (revenue Calculation**)</p> <p>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.</p> |
| ccebalancetaxpayable | Numeric | N | <p>Income Tax – (j)(i) Balance of Tax Payable for this period. (Revenue Calculation**)</p> <p>This figure is calculated as follows: @ccetaxpayable + @cceamtsurchargedue + @cceamtptsurchargedue – (@cceamttxpaiddirect + @cceamttxdeferred)</p> <p>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.</p> |
| ccebalancetaxoverpaid | Numeric | N | <p>Income Tax – (j)(ii) Balance of Tax Overpaid for this period. (Revenue Calculation**)</p> <p>The population of this attribute is outlined in the @ccebalancetaxpayable section above.</p> |
| selfamtincomeorprofit | Numeric | N | <p>Income Tax – (a) Amount of income or profits arising for this period. (Self-Assessment **)</p> <p>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.</p> |

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

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

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

| Type | Type | Required Y/N | Description/Validation |
|------------------|---------|--------------|---|
| Amttaxpaiddirect | Numeric | N | <p>This is the amount of tax paid to Revenue by the customer during this period.</p> <p>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.</p> <p>This field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.</p> <p>The amount in this field is also moved into the @cceamttxpaiddirect field when ROS populates Column A figures.</p> <p>This field should not be populated with any figure other than the one returned by Revenue when a pre-populated return is created.</p> |
| 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. |
| selfamttxpaiddirectcgt | 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 | <p>Balance of Tax (Overpaid) for this period.</p> <p>If populated, the value of the field must be between 0 and 9,999,999,999.</p> <p>If populated, the field must contain a whole number.</p> <p>This is a required field if <i>@declareselfassessmentcgt</i> is true.</p> <p>Cannot have an entry here and in <i>@selfbalancetaxpayablecgt</i>.</p> |
| declareselfassessmentcgt | Boolean | N | <p>Declare Self Assessment to Capital Gains Tax for the year.</p> <p>If <i>@declareselfassessmentcgt</i> is true then the Capital Gains Panel must be filled out.</p> <p>If there is an entry in any of the following fields the value here must be true:</p> <ul style="list-style-type: none"> • <i>@selfamtchargeablegainscgt</i> • <i>@selftaxchargecgt</i> • <i>@selftaxpayablecgt</i> • <i>@selfamtsurchargeduecgt</i> • <i>@selfamtlptsurchargeduecgt</i> • <i>@selfamt taxpaid directcgt</i> • <i>@selfbalancetaxpayablecgt</i> • <i>@selfbalancetaxoverpaidcgt</i> |

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 – 999999999). |
| Significantbuildingspouse | Numeric | N | Significant Buldings and Gardens Allowance for spouse (Up to 8 numeric; 0 – 999999999). |

Allowances

The Allowances element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------|---------------|--------------|--|
| spousedead | 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 insurer.

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) |
| relinquisheppsn | 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 |
|--------------------------------|------------------------|--------------|---|
| notsecuredhomeloanself | 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) |
| notsecuredhomeloanspouse | 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) |
| receivedtrsforotherloanself | Numeric | N | If you received TRS in respect of another loan in 2019, state the amount of TRS relief granted for the main taxpayer (<i>up to 8 numeric; 0 – 99999999</i>). |
| receivedtrsforotherloan spouse | Numeric | N | If you received TRS in respect of another loan in 2019, state the amount of TRS relief granted for the spouse (<i>up to 8 numeric; 0 – 99999999</i>). |
| 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. (<i>up to 8 numeric; 0 – 99999999</i>). |
| homeloanintpaidspouse | Numeric | N | Amount of interest paid in the period in 2019 for the spouse. (<i>up to 8 numeric; 0 – 99999999</i>). |
| loandateself | Date | Y | Date loan taken out for the main taxpayer (DD/MM/YYYY). <i>Must be present if notsecuredhomeloanself or receivedtrsforotherloanself or firsthomeloan or homeloanintpaidself is true.</i> |
| loandatespouse | Date | Y | Date loan taken out for the spouse (DD/MM/YYYY). <i>Must be present if notsecuredhomeloanspouse or receivedtrsforotherloan spouse or firsthomeloanspouse or homeloanintpaidspouse is true.</i> |
| 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). <i>Note: This field will contain the lower of the following fields:</i> * <i>retmtamtclaimedself</i> * <i>retmtmaxamtreliefsself</i> |
| retmtamtspouse | Numeric | N | Total RAC/PRSA/QOPP allowable in year 2018 by the spouse (up to 8 numeric; 0 – 99999999). <i>Note: This field will contain the lower of the following fields:</i> * <i>retmtamtclaimedspouse</i> * <i>retmtmaxamtreliefs spouse</i> |
| 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) |
| onceoffpaymentsself | 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: <ul style="list-style-type: none"> * 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: <ul style="list-style-type: none"> * racpaidcuryearself * racpaidnextyrself * racpaidpriorself * prsaconmadeemp * prsaconprsaprov * amtprsapaidnext * amtprsapaidprior * amteupensionpaid * amteupensionpaidnext * amteupensioncarryforward |

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

RetirementReliefDtls

The RetirementReliefDtls element has one attribute:

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

It consists of any the following optional elements:

- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- 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). <i>The value returned at this attribute must be equal to the sum of the following attributes:</i> <ul style="list-style-type: none">- 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). <i>The value returned at this attribute must be equal to the following:</i> <ul style="list-style-type: none">- relevantearning minus <i>the sum of the following attributes:</i> <ul style="list-style-type: none">- capitalallowances- tradecharges- deedcovenants- maintenancepay- otherdeductions- losses <i>unless netearnings exceeds 254000 in which case it is set to 25400</i> |
| capitalallowances | Numeric | N | Capital Allowances and Losses brought forward for the main taxpayer/spouse |

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

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.- <table><tr><td>Age</td><td>% of Earnings</td></tr><tr><td>Under 30 years of age</td><td>15%</td></tr><tr><td>30 – 39 years of age</td><td>20%</td></tr><tr><td>40 – 49 years of age</td><td>25%</td></tr><tr><td>50 – 54 years of age</td><td>30%</td></tr><tr><td>55 – 59 years of age</td><td>35%</td></tr><tr><td>60 years and over</td><td>40%</td></tr><tr><td>Unknown age</td><td>15%</td></tr></table> | 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% |
| 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) <i>The value returned for this attribute must be the lesser of the following options:</i> <i>a) Grossemploymentincome * agepercent</i> <i>Or</i> <i>b) 115000 * agepercent</i> (up to 8 numeric; 0 – 99999999). |
| maxadditionalreliefdue | Numeric | N | Maximum additional relief due <i>The value returned for this attribute must be equal to (maxreliefdue – pensioncontributions).</i> |
| balanceofearnings | Numeric | N | Balance of earnings limit of 115,000 available to calculate relief in respect of self-employed income/non pensionable salary. <i>The value returned for this attributed is autopopulated: (115,000 – grossemploymentincome)</i> |
| superannuationcontribution | 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 1 st January 2018 and 31 st 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 – 99999999). |
| 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 1 st January 2018 and 31 st October 2018 for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). |

| Name | Type | Required Y/N | Description/Validation |
|--------------------------|---------|--------------|---|
| amteupensioncarryforward | 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 |
|---------------------|---------|--------------|--|
| nursinghomeexpenses | 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). |
| otherresponsesdesc | String | N | Description of other qualifying expenses (up to 40 characters) |

The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

MedicalExpensesDtIs

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

- MedExpenses
- Deductions

MedExpenses

The MedExpenses element has the following attribute:

| Name | Type | Required Y/N | Description/Validation |
|----------------------|---------|--------------|--|
| totalexpenses | Numeric | N | Total Expenses (up to 8 numeric; 0 – 99999999). |
| nonroutinedentalexps | Numeric | N | Non routine dental expenses (up to 8 numeric; 0 – 99999999). |

Deductions

The Deductions element has the following attributes:

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

- EII Cert
- EII3A Cert
- Film Cert

EII Cert

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) |

EII3A Cert

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) |

Film Cert

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 Y/N | Description/Validation |
|---------|---------|--------------|--|
| amtself | 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 |
|---------------------------------|---------|--------------|---|
| amtsharesyearbeforeself | Numeric | N | (a)(i)(l) Amount subscribed for eligible shares in 2018 through a designated investment fund in respect of which relief is now due |
| amtsharesyearbeforespouse | Numeric | N | (a)(i)(l) Amount subscribed for eligible shares in 2018 through a designated investment fund in respect of which relief is now due spouse |
| amtsharesthreeyearsbeforeself | Numeric | N | (a)(ii)(l) Amount subscribed for shares in 2015 on which additional relief is now due |
| amtsharesthreeyearsbeforespouse | Numeric | N | (a)(ii)(l) Amount subscribed for shares in 2015 on which additional relief is now due spouse |
| amtclaimedcarryfwself | Numeric | N | (a)(iii)(l) Amount claimed in previous years and carried forward into 2019 |
| amtclaimedcarryfwspouse | Numeric | N | (a)(iii)(l) Amount claimed in previous years and carried forward into 2019 spouse |

| | | | |
|-------------------------------------|---------|---|---|
| amtclaimedcarryfwdn otusedself | Numeric | N | (a)(iii)(II) Amount claimed in 2019 but unused and carried forward into 2020 |
| amtclaimedcarryfwdn otusedspouse | Numeric | N | (a)(iii)(II) Amount claimed in 2019 but unused and carried forward into 2020 spouse |

The EiiAllowance element consists of the following optional elements:

- Certsyearbefore
- Certsthreeyearsbefore
- Sharesissuedincurrentyear
- Sharesissuedincurrentyearafterbudget

Certsyearbefore

The Certsyearbefore element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------|--------|--------------|---|
| certnumberself | string | N | (a)(ii)(II) Enter relevant EII 3A certificate number |
| certnumberspouse | string | N | (a)(ii)(II) Enter relevant EII 3A certificate number spouse |

Certsthreeyearsbefore

The Certsthreeyearsbefore element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------|--------|--------------|---|
| certnumberself | string | N | (a)(ii)(II) Enter relevant EII 3A certificate number |
| certnumberspouse | string | N | (a)(ii)(II) Enter relevant EII 3A certificate number spouse |

Sharesissuedincurrentyear

The Sharesissuedincurrentyear element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|---------------------------------|---------|--------------|--|
| companynameself | string | N | (b)(ii) Name of company in which investment was made |
| companynamespouse | string | N | (b)(ii) Name of company in which investment was made spouse |
| taxreferenceself | string | N | (b)(iii) Tax reference number of company in which investment was made |
| taxreferencespouse | string | N | (b)(iii) Tax reference number of company in which investment was made spouse |
| statequalydateself | Date | N | (b)(v) Date of the Statement of Qualification (EII) |
| statequalydatespouse | Date | N | (b)(v) Date of the Statement of Qualification (EII) spouse |
| amtinvestunder502a self | Numeric | N | (b)(i) Amount subscribed for eligible shares on or after 1 January 2019 and before 8 October 2019 |
| amtinvestunder502a spouse | Numeric | N | (b)(i) Amount subscribed for eligible shares on or after 1 January 2019 and before 8 October 2019 spouse |
| amtdeductionunder502a self | Numeric | N | b)(vi) Amount of investment which qualifies for relief under Section 502(2A) |
| amtdeductionunder502a spouse | Numeric | N | b)(vi) Amount of investment which qualifies for relief under Section 502(2A) spouse |
| amttobecarriedfwdself | Numeric | N | (b)(vii) Deduction from total income under Section 502(2A) |
| amttobecarriedfwdspouse | Numeric | N | (b)(vii) Deduction from total income under Section 502(2A) spouse |
| amteligiblesharesself | Numeric | N | (b)(viii) Amount to be carried forward to future periods |
| amteligiblesharesspouse | Numeric | N | (b)(viii) Amount to be carried forward to future |

| | | | |
|----------------|------|---|--|
| use | | | periods spouse |
| eii5dateself | Date | N | (b)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fun |
| eii5datespouse | Date | N | (b)(iv) Date of EII5 (Managers Cert) where the amount subscribed for eligible shares was through a designated fun spouse |

Sharesissuedincurrentyearafterbudget

The Sharesissuedincurrentyearafterbudget element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------------------|---------|--------------|--|
| companynameself | string | N | (c)(ii) 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 |
| amtinvestunder502a self | Numeric | N | (c)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 |
| amtinvestunder502a spouse | Numeric | N | (c)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 spouse |
| amtdeductionunder502a self | Numeric | N | (c)(vi) Amount of investment which qualifies for relief under Section 502(2A) |
| amtdeductionunder502a spouse | 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 |
| amteligiblesharesspouse | Numeric | N | (c)(viii) Amount to be carried forward to future periods spouse |

SCIAllowance

The SCIAllowance element consists of the following optional element:

- SClinvestments

SClinvestments

The SClinvestments 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 |

| | | | |
|---------------------------|---------|---|--|
| companyname | string | N | (ii) Name of company in which investment was made |
| taxnumber | string | N | (iii) Tax reference number of company in which investment was made |
| taxnumber | string | N | (iii) Tax reference number of company in which investment was made spouse |
| dateofqualification | Date | N | (iv) Date of the \u201CStatement of Qualification (SCI) |
| dateofqualification | Date | N | (iv) Date of the \u201CStatement of Qualification (SCI) spouse |
| amtinvestunder502a | Numeric | N | (v) Amount of investment which qualifies for relief under Section 502(2)(a) |
| amtinvestunder502a | Numeric | N | (v) Amount of investment which qualifies for relief under Section 502(2)(a) spouse |
| amt deduction under 502a | Numeric | N | (vi) Deduction from total income under Section 502(2)(a) |
| amt deduction under 502a | Numeric | N | (vi) Deduction from total income under Section 502(2)(a) spouse |
| amt to be carried forward | Numeric | N | (vii) Amount to be carried forward to future periods |
| amt to be carried forward | Numeric | N | (vii) Amount to be carried forward to future periods spouse |

Relative Allowance

The Relative Allowance 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). |

Home Allowance

The Home Allowance 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). <i>If attribute lookback is true this field must be populated</i> |
| lookback | boolean, true or false | N | Indicate if you qualify for Home Carers Tax Credit on the “look-back” year |

Blind Allowance

The Blind Allowance 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 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 |
|-----------------|---------|--------------|--|
| seanodayself | Numeric | N | <p>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:</p> <ul style="list-style-type: none"> 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 | <p>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:</p> <ul style="list-style-type: none"> 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 | <p>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:</p> <ul style="list-style-type: none"> Number of days absent from the state for the main taxpayer (i.e. seanodayself above). Amount of Seafarers Claim for this Employment for the main taxpayer (i.e. seaclaimself below). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> 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 | <p>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:</p> <p>Number of days absent from the state for the spouse (i.e. seanodaysspouse above).</p> <ul style="list-style-type: none"> Amount of Seafarers Claim for this Employment for the spouse (i.e. seaclaimspouse below). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> 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 | <p>Amount of Seafarers Claim for the main taxpayer (up to 8 numeric; 0 – 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> Number of days absent from the state for the main taxpayer (i.e. seanodayself 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)). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> 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)). <p>Where this attribute is returned, it's value cannot exceed the value of the attribute seasalaryself</p> |
| seaclaimspouse | Numeric, optional | | <p>Amount of Seafarers Claim for the spouse (up to 8 numeric; 0 – 99999999).</p> <p>Where this attribute is returned the following attributes must also be returned:</p> <ul style="list-style-type: none"> 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)). <p>Where this attribute is returned the following attributes must not be returned:</p> <ul style="list-style-type: none"> 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)). <p>Where this attribute is returned, it's value cannot exceed the value of the attribute seasalaryspouse</p> |

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 |
|--|--------|--------------|--|
| approvedsportsbody snameaddressspouse | 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 spouse (up to 8 numeric; 0 – 99999999). |

EarnedIncomeCredit

The EarnedIncomeCredit element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------------------|-----------------------|--------------|---|
| earnedincomecredits elf | Boolean true/false | N | Boolean to indicate if earned income tax credit was claimed in this period by the main taxpayer |
| earnedincomecredits pouse | 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. (Up 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 |
|---------------------------------|------------|--------------|--|
| indicatepropincentive self | true/false | N | Main taxpayer indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i> |
| indicatepropincentive spouse | true/false | N | Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. <i>Where this attribute has a value of true, on upload the PropertyIncentive Element is a required element.</i> |
| occupierreliefself | Numeric | N | Amount of Owner Occupier Relief on a residential property in a designated area for the year for the main taxpayer (up to 8 numeric; 0 – 99999999). |
| occupierreliefspouse | Numeric | N | Amount of Owner Occupier Relief on a residential property in a designated area for the year for the spouse (up to 8 numeric; 0 – 99999999). |

| 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). <i>This field should be populated with the value from amountDueCurrYearSelf field on LivingCityInitiative element.</i> |
| 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). <i>This field should be populated with the value from amountDueCurrYearSpouse field on LivingCityInitiative element.</i> |

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 |
|---------------------------|---------|--------------|--|
| amountDueCurrYearSelf | Numeric | N | Amount due in 2019. (up to 6 numeric; 0 – 999999) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • addressQualPremisesSelf • identifierSelf • aggQualExpendDetailsSelf • refNumberSelf • marketValueSelf |
| amountDueCurrYearSpouse | Numeric | N | Amount due for spouse in 2019. (up to 6 numeric; 0 – 999999) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • addressQualPremisesSpouse • identifierSpouse • aggQualExpendDetailsSpouse • refNumberSpouse • marketValueSpouse |
| addressQualPremisesSelf | String | N | The address of the qualifying premises in respect of which the qualifying expenditure was incurred. (Up to 140 characters) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • amountDueCurrYearSelf • identifierSelf • aggQualExpendDetailsSelf • refNumberSelf • marketValueSelf |
| addressQualPremisesSpouse | String | N | The address of the qualifying premises in respect of which the qualifying expenditure was incurred for spouse. (Up to 140 characters) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • amountDueCurrYearSpouse • addressQualPremisesSpouse • identifierSpouse • refNumberSpouse • marketValueSpouse |
| refNumberSelf | String | N | Reference number supplied by the local authority with the letter of certification (Up to 40 characters) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • amountDueCurrYearSpouse • addressQualPremisesSpouse • identifierSpouse • aggQualExpendDetailsSpouse • marketValueSpouse |
| marketValueSelf | Numeric | N | Market value of the property prior to refurbishment/conversion (up to 7 numeric; 0 – 9999999) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> • 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) <i>Required field if any of following is filled:</i> <ul style="list-style-type: none"> 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). <i>The value returned by this attribute must not exceed that returned by the attribute nochildren in the Marital Element (subelement of the Personal element)</i> |
| 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). |
| Amtrepaymentclaime dself | Numeric | N | Amount of repayment claimed in respect of the main taxpayer (up to 8 numeric; 0 – 99999999). |

| | | | |
|-------------------------------|------------------------|---|---|
| Amtrepaymentclaime dspouse | 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). <i>The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresident) for the main taxpayer must be true when an amount is returned at this attribute</i> |
| 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). <i>The non-resident indicator (Form11/Personal/NonResidentDetails/@nonresident spouse) for the spouse must be true when an amount is returned at this attribute</i> |

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 composed 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 composed 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). |

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 |
|-----------------------------------|---------|---------|---|
| resurbanrenewalown erself | 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). |
| Resurbanrenewalown erspouse | 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). |
| Resurbanrenewalinve storself | 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). |
| Resurbanrenewalinve storspouse | 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). |
| Restownrenewalown erself | 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). |
| Restownrenewalown erspouse | 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). |
| Restownrenewalinve storself | 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). |
| Restownrenewalinve storspouse | 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). |
| Resseasideinvestors elf | 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). |
| Resseasideinvestors pouse | 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). |
| Resruralrenewalown erself | 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). |
| Resruralrenewalown erspouse | 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). |
| Resruralrenewalinve storself | 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). |
| Resruralrenewalinve storspouse | 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). |
| Reslivingovershopow nerself | 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). |
| Reslivingovershopinvesterspouse | 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). |
| Resparkrideinvesterspouse | 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). |
| Resstudentaccinvesterspouse | 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. |
| Residentialotherpropertyinvesterspouse | | | 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 | Amount 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 | 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 | 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). |
| Indguesthomeowner self | Numeric | N | Amount of relief being claimed under Guest Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indguesthomeowner spouse | Numeric | N | Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Indguesthomeinvestor self | Numeric | N | Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indguesthomeinvestor spouse | Numeric | N | Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Indnursinghomeowner self | Numeric | N | Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indnursinghomeowner spouse | Numeric | N | Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Indnursinghomeinvestor self | Numeric | N | Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indnursinghomeinvestor spouse | Numeric | N | Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Indhousingelderlyowner self | 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). |
| Indhousingelderlyowner spouse | Numeric | N | Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Indhousingelderlyinvestor self | 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). |
| Indhousingelderlyinvestor spouse | Numeric | N | Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Indconvalescenthomeowner self | Numeric | N | Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indconvalescenthomeowner spouse | Numeric | N | Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Indconvalescenthomeinvestor self | Numeric | N | Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indconvalescenthomeinvestor spouse | Numeric | N | Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Indprivatehospitalowner self | Numeric | N | Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indprivatehospitalowner spouse | Numeric | N | Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Indprivatehospitalinvestor self | Numeric | N | Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indprivatehospitalinvestor spouse | 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). |
| Indsportsinjuryclinicowner spouse | 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). |
| Indsportsinjuryclinicinvestor spouse | 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). |
| Indchildcarebuildingowner spouse | 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). |
| Indchildcarebuildinginvestor spouse | 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). |
| Industrialotherpropertyincentive self | 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. |
| Industrialotherpropertyincentive spouse | 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. |
| Industrialotherpropertyinvestor self | Numeric | N | Amount of relief due associated with industrialotherpropertyincentive self for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Industrialotherpropertyinvestor spouse | Numeric | N | Amount of relief due associated with industrialotherpropertyincentive spouse for spouse (up to 10 numeric; 0 – 999999999). |
| Psychospowner self | 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). |
| Psychospowner spouse | Numeric | N | Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Owner/Occupier for the spouse (up to 10 numeric; 0 – 999999999). |
| Psychospinvestor self | 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). |
| Psychospinvestor spouse | Numeric | N | Amount of relief being claimed under Qualifynig Psychiatric Care Hospitals for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Psyccentowner self | 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). |
| Psyccentowner spouse | 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). |
| Psyccentinvestorspo use | Numeric | N | Amount of relief being claimed under Qualifynig Psychiatric Care Centres for Investor/Lessor for the spouse (up to 10 numeric; 0 – 999999999). |
| Indbscaravaninvestor self | 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). |
| Indbscaravaninvestor spouse | 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). |
| Indbscaravanowners elf | 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). |
| Indbscaravanowners pou se | 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). |
| Indspecialpallcuowne rself | Numeric | N | Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the main taxpayer (up to 10 numeric; 0 – 999999999). |
| Indspecialpallcuowne r spouse | Numeric | N | Amount of relief being claimed under Qualifynig Specialist Palliative Care Units for the spouse (up to 10 numeric; 0 – 999999999). |
| Indspecialpallcuinves torself | 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). |
| Indspecialpallcuinves tors spouse | 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). |
| IndMidShannonTouri smCorrOwnerSelf | 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). |
| IndMidShannonTouri smCorrOwnerSpous e | Numeric | N | Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Owner Scheme for the spouse (up to 10 numeric; 0 – 999999999). |
| IndMidShannonTouri smCorrInvestorSelf | 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). |
| IndMidShannonTouri smCorrInvestorSpou se | Numeric | N | Amount of relief being claimed under Mid-Shannon Corridor Tourism Infrastructure Investment Scheme for the spouse (up to 10 numeric; 0 – 999999999). |
| indLivingCityInitiative OwnerSelf | 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). |
| indLivingCityInitiative OwnerSpouse | Numeric | N | Amount of relief being claimed under the Living City Initiative (Owner) S.372AAC for the spouse. (up to 10 numeric; 0 – 999999999). |
| indLivingCityInitiative InvestorSelf | 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 |
|---|---------|---------|--|
| indLivingCityInitiativeInvestorSpouse | Numeric | N | Amount of relief being claimed under the Living City Initiative (Investor) S.372AAC for the spouse. (up to 10 numeric; 0 – 999999999). |
| indLivingCityInitiativeInvestorAadSelf | 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). |
| indLivingCityInitiativeInvestorAadSpouse | Numeric | N | Amount of relief being claimed under the Living City Initiative (Investor) S.372AAD for the spouse. (up to 10 numeric; 0 – 999999999). |
| indAviationServicesOwnerSelf | 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). |
| indAviationServicesOwnerSpouse | 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). |
| indAviationServicesInvestorSelf | 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). |
| indAviationServicesInvestorSpouse | 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). |
| indempchildcarefitnessbuildingownerself | Numeric | N | Buildings used for the purposes of providing childcare services or a fitness centre to employees S 843B |
| indempchildcarefitnessbuildingownerspouse | 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, disposalconnectpartiespouse, 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, loss spouse

AssetDescription

The AssetDescription element has the following attributes:

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

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

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

DisposalDetails

The DisposalDetails element has the following attributes:

| Name | Type | Required Y/N | Description/Validation |
|------------------------------|---------|--------------|--|
| disposalconnectpartiesself | boolean | N | Indicator if any of the disposals were between connected parties or otherwise not at arms length for the main taxpayer |
| disposalconnectpartiesspouse | boolean | N | Indicator if any of the disposals were between connected parties or otherwise not at arms length for the spouse |
| orgacqself | boolean | N | Indicator if any of the original acquisitions were between connected parties or otherwise not at arms length for the main 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 <i>Where the value of the attribute lossself is greater than 0, this attribute must have a value of 0.</i> |
| gainspouse | Numeric | N | Amount of Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse <i>Where the value of the attribute lossspouse is greater than 0, this attribute must have a value of 0.</i> |
| 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 <i>Where the value of the attribute gainself is greater than 0, this attribute must have a value of 0.</i> |
| lossspouse | Numeric | N | Amount of Net Loss in 2087 (up to 8 numeric 0 – 99999999) Spouse <i>Where the value of the attribute gainspouse is greater than 0, this attribute must have a value of 0.</i> |

| 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 | Unused loss/es for carry forward to 2019 for Self (up to 8 numeric 0 – 99999999). <i>No value allowed here unless there is a value entered in lossself.</i> |
| losscarriedforwardspouse | Numeric | N | Unused loss/es for carry forward to 2019 for Spouse (up to 8 numeric 0 – 99999999). <i>No value allowed here unless there is a value entered in loss spouse.</i> |
| 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. <i>This value must equals the sum of chargegainalowrtself + chargegainamidrtself + chargegainahighrtself + chargegainblowrtself + chargegainbmidrtself + chargegainbhighrtself + chargeacposself + chargearezoneself + chargebcposself + chargebrezoneself</i> Cannot be greater than chargeablegainyear |
| chargeablegainspouse | Numeric | N | Net Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse. <i>This value must equals the sum of chargegainalowrtspouse + chargegainamidrtspouse + chargegainahighrtspouse + chargegainblowrtspouse + chargegainbmidrtspouse + chargegainbmediumrtspouse + chargegainbhighrtspouse + chargeacposspouse + chargearezonespouse + chargebcposspouse + chargebrezonespouse</i> Cannot be greater than chargeablegainyearspouse |
| chargegainaentrepreviouself | Numeric | N | Net Chargeable Gain in the previous year (up to 8 numeric 0 – 99999999) |
| chargegainaentrepreviousspouse | 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. <i>Cannot be greater than chargeablegainyear</i> |
| gainrelievedunders604aspouse | Numeric | | (up to 8 numeric 0 – 99999999) Spouse. <i>Cannot be greater than chargeablegainyearspouse</i> |
| foreignlifehighrt | Numeric | N | Chargeable Gain on Foreign Life Policies for main taxpayer (up to 8 numeric 0 – 99999999) Validation: <i>This value must be equal to foreignlifeaself foreignlifebself.</i> |
| foreignlifehighrtspouse | Numeric | N | Chargeable Gain on Foreign Life Policies for spouse (up to 8 numeric 0 – 99999999) <i>This value must be equal to foreignlifeaspouse foreignlifebspouse.</i> |

| Name | Type | Req Y/N | Description/Validation |
|------------------------------|---------|---------|---|
| 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. <i>Where a value is returned for this attribute, values must be returned for venturefuncapaggconsid</i> |
| 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. <i>Where a value is returned for this attribute, values must be returned for venturefuncapaggconsid</i> |
| 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: <i>This value plus foreignlifebself must be equal to foreignlifehighrt</i> |
| 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: <i>This value plus foreignlifebspouse must be equal to foreignlifehighrtspouse</i> |
| 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) |
| chargeacpodatedisposalsself | Date | N | CPO Date of Disposal that arose at (a) 01/01/2018 to 30/11/2019 for main taxpayer (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i> |
| chargeacpodatedisposalspouse | Date | N | CPO Date of Disposal that arose at (a) 01/01/2019 to 30/11/2019 for the spouse (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i> |
| 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) |

| Name | Type | Req Y/N | Description/Validation |
|------------------------------|---------|---------|--|
| 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. <i>Where a value is returned for this attribute, values must be returned for foreignlife and foreignlifeaggconsid</i> |
| 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. <i>Where a value is returned for this attribute, values must be returned for foreignlife and foreignlifeaggconsid</i> |
| 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: <i>This value plus foreignlifeaself must be equal to foreighlfehighrt</i> |
| 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: <i>This value plus foreignlifeaspouse must be equal to foreighlfehighrtspouse</i> |
| 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) |
| chargebcpodatedisposalsself | Date | N | CPO Date of Disposal that arose at (a) 01/12/2019 to 31/12/2018 for main taxpayer (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i> |
| chargebcpodatedisposalspouse | Date | N | CPO Date of Disposal that arose at (a) 01/12/2019 to 31/12/2018 for the spouse (DD/MM/YYYY). <i>Cannot be greater than the date of upload</i> |

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) |
| retirementrelieffamily amount | Numeric | N | Within the family – consideration on the disposal of qualifying assets (up to 8 numeric; 0 – 99999999) |

| Name | Type | Required Y/N | Description/Validation |
|------------------------------------|---------|--------------|--|
| retirementrelieffamilyamountspouse | Numeric | N | Within the family – consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>) |
| retirementreliefotheramount | Numeric | N | Outside the family – consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>) |
| retirementreliefotheramountspouse | Numeric | N | Outside the family – consideration on the disposal of qualifying assets (<i>up to 8 numeric; 0 – 99999999</i>) |
| disposalsitechildself | Numeric | N | Disposal of a site to a child relief for self (<i>up to 8 numeric; 0 – 99999999</i>) |
| disposalsitechildspouse | Numeric | N | Disposal of a site to a child relief for spouse (<i>up to 8 numeric; 0 – 99999999</i>) |
| otherspecify | 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 (<i>up to 8 numeric; 0 – 99999999</i>) |
| amountconsiderationspouse | Numeric | N | Amount of Consideration for spouse (<i>up to 8 numeric; 0 – 99999999</i>) |
| 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: <i>Connectedpersontaxreference</i> <i>connectedpersonloss</i> |
| 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: <i>connectedpersonname</i> <i>connectedpersonloss</i> |
| connectedpersonloss | Numeric | N | Loss amount associated with a connected person for the main taxpayer (up to 8 numeric; 0-99999999) Where a value has been entered here, there must be a value in: <i>connectedpersonname</i> <i>Connectedpersontaxreference</i> |
| connectedpersonnamespouse | 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: <i>Connectedpersontaxreferencespouse</i> <i>connectedpersonlossspouse</i> |
| connectedpersontaxreferencespouse | 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: <i>connectedpersonnamespouse</i> <i>connectedpersonlossspouse</i> |
| connectedpersonloss | Numeric | N | Loss amount associated with a connected person for |

| Name | Type | Required Y/N | Description/Validation |
|--------|------|--------------|--|
| spouse | | | the spouse (up to 8 numeric; 0-99999999) Where a value has been entered here, there must be a value in: <i>connectedpersonnamespouse</i> <i>Connectedpersontaxreferencespouse</i> |

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 |
| amountforeigntaxreliefself | Numeric | N | Amount of foreign tax relief for the main taxpayer |
| amountforeigntaxreliefspouse | 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) |
| considerationPaidWhenAcquiredSelf | Numeric | Y | The consideration paid for the qualifying land, sold or exchanged and when that land was acquired (self) 0 – 99,999,999 |
| considerationPaidWhenAcquiredSpouse | Numeric | Y | The consideration paid for the qualifying land, sold or exchanged and when that land was acquired (spouse) 0 – 99,999,999 |
| considerationOnSaleSelf | Numeric | N | The consideration received for the qualifying land on 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) |

| Name | Type | Required Y/N | Description/Validation |
|--|--------------------|--------------|--|
| | | | 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 |
| 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 highearer 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 highearer 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 highearer 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 highearer status needs to be true Where a value is entered here there must be a value at taxableincome2anotapplyspouse, taxableincome2anotapplyself and recalculatedincomeself. |
| excessreliefsself | Numeric | N | Excess Relief Carried Forward to 2019 – Self (up to 9 numeric; 0 – 999999999) |
| excessreliefs spouse | 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) <i>This value must equal that value supplied at taxableincome2anotapplyself</i> <i>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</i> |
| 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) <i>This value must equal that value supplied at taxableincome2anotapplyspouse</i> <i>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</i> |
| 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) <i>This value must equal the value at totalcapallusedself</i> |

| 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 – 999999999) <i>This value must equal the value at totalcapallusedspouse</i> |
| 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 – 999999999) <i>This value must equal the value at totalringfencespouse</i> |
| 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 – 999999999) <i>This value must equal the value at totalringfencespouse</i> |
| adjustedincomeself | Numeric | N | Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for main taxpayer (up to 10 numeric; 0 – 999999999) <i>This value must be equal to the the sum of (taxableincomeself + aggspecifiedreliefself) – ringfenceincomeself</i> |
| adjustedincomespouse | Numeric | N | Computation of Adjusted Income – Adjusted Income [(Line A2+ Line A3) – Line A4] for spouse (up to 10 numeric; 0 – 999999999) <i>This value must be equal to the the sum of (taxableincomespouse + aggspecifiedreliefspouse) – ringfenceincomespouse</i> |
| thresholdamtnringfence | Numeric | N | Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for main taxpayer <i>If ringfenceincomeself not populated then this value must equal €125,000. Should not be returned with thresholdamtringfenceself</i> |
| thresholdamtnringfence | Numeric | N | Computation of Threshold Amount – If no ring-fenced income, then the Threshold Amount is 125000 for spouse <i>If ringfenceincomespouse not populated then this value must equal €125,000. Should not be returned with thresholdamtringfencespouse</i> |
| thresholdamtringfence | Numeric | N | Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by $€125,000 \times \frac{\text{Line A5}}{(\text{Line A2} + \text{Line A3})}$ for main taxpayer (up to 10 numeric; 0 – 999999999) <i>The value returned here must equal €125000X adjustedincomeself taxableincomeself + aggspecifiedreliefself</i> |

| Name | Type | Required Y/N | Description/Validation |
|---------------------------------|---------|--------------|--|
| thresholdamtringfence spouse | Numeric | N | Computation of Threshold Amount – If ring-fenced income, then the Threshold Amount is the amount given by $\text{€125,000} \times \frac{\text{Line A5}}{(\text{Line A2} + \text{Line A3})}$ for spouse <i>(up to 10 numeric; 0 – 9999999999)</i> <i>The value returned here must equal</i> $\text{€125,000} \times \frac{\text{adjustedincomespouse}}{\text{taxableincomespouse} + \text{aggspecifiedreliefspouse}}$ |
| 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 <i>up to 10 numeric; 0 – 9999999999</i> <i>The value returned here must equal the greater of</i> <ul style="list-style-type: none"> • 80,000 • $\text{adjustedincomese} \times 0.2$ |
| 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 <i>up to 10 numeric; 0 – 9999999999</i> <i>The value returned here must equal the greater of</i> <ul style="list-style-type: none"> • 80,000 • $\text{adjustedincomespouse} \times 0.2$ |
| tcomputationself | Numeric | N | Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Recalculated Taxable Income = $T + (S - Y)^8$ T (from line A2) for main taxpayer <i>(up to 10 numeric; 0 – 9999999999)</i> <i>This value must equal taxableincomese</i> |
| tcomputationspouse | Numeric | N | Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Recalculated Taxable Income = $T + (S - Y)^8$ T (from line A2) for spouse <i>(up to 10 numeric; 0 – 9999999999)</i> <i>This value must equal taxableincomespouse</i> |
| scomputationself | Numeric | N | Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Recalculated Taxable Income = $T + (S - Y)^8$ S (from line A3) for main taxpayer <i>(up to 10 numeric; 0 – 9999999999)</i> <i>This value must equal aggspecifiedreliefself</i> |
| scomputationspouse | Numeric | N | Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Recalculated Taxable Income = $T + (S - Y)^8$ S (from line A3) for spouse <i>(up to 10 numeric; 0 – 9999999999)</i> <i>This value must equal aggspecifiedreliefspouse</i> |
| ycomputationself | Numeric | N | Computation of Recalculated Taxable Income under Section 485E TCA 1997 – Recalculated Taxable Income = $T + (S - Y)^8$ Y (from line C1) for main taxpayer <i>(up to 10 numeric; 0 – 9999999999)</i> <i>This value must equal maxreliefallowself</i> |

| 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) <i>This value must equal maxreliefallowspouse</i> |
| 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) <i>This value must equal the greater of 0 or (tcomputationself – (scomputationself + ycomputationself))</i> <i>This number should be equal to recalculatedincome self</i> |
| 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) <i>This value must equal the greater of 0 or (tcomputationspouse – (scomputationspouse + ycomputationspouse))</i> <i>This number should be equal to recalculatedincome self</i> |
| 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) |
| rffoffshorepayttax20self | Numeric | N | Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| rffoffshorepayttax20spouse | Numeric | N | Offshore Fund payment taxed at 23%/25% (Sec. 747D(a)(i)(I)(B)) for spouse (up to 10 numeric; 0 – 9999999999) |
| rffoffshorepayttax23self | Numeric | N | Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| rffoffshorepayttax23spouse | Numeric | N | Offshore Fund payment taxed @ 26%/28% (Sec. 747D(a)(i)(II)(B)) for spouse (up to 10 numeric; 0 – 9999999999) |
| rffoffshoregaintax23self | Numeric | N | Offshore Fund gain taxed @ 26%/28% (Sec. 747E(1)(b)(ii)) for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| rffoffshoregaintax23spouse | 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 + rfflppayttax20self + rfflppayttax23self + rfflpgaintax23self + rffoffshorepayttax20self + rffoffshorepayttax23self + rffoffshoregaintax23self + 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 + rffoffshorepayttax20spouse + rffoffshorepayttax23spouse + rffoffshoregaintax23spouse + 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) |
| exminingusedsec143 self | Numeric | N | Sec. 143 – dividends and distributions out of income from certain mining operations for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| exminingusedsec143 spouse | 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 composers 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 composers 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 composers 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 composers from – Plays for spouse (up to 10 numeric; 0 – 9999999999) |
| exmusicalusedself | Numeric | N | Sec. 195 – exempt income, profits or gains of artists, writers or composers 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 composers 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 composers 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 composers 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 composers 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 composers from – Sculptures for spouse (up to 10 numeric; 0 – 9999999999) |
| exprofwoodlandused self | Numeric | N | Sec. 232 – exempt profits from occupation of woodlands for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| exprofwoodlandused spouse | 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) |
| wdaconvalhomeusedself | Numeric | N | Sec 272 – writing-down allowances in respect of capital expenditure on: – Covallescent Homes (Sec. 268(1)(i)) for main taxpayer (up to 10 numeric; 0 – 9999999999) |
| wdaconvalhomeusedspouse | Numeric | N | Sec 272 – writing-down allowances in respect of capital expenditure on: – Covallescent 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) |
| wdahospitalusedspouse | 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) |
| wdasportinclinusedself | 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) |
| wdasportinclinusedspouse | 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) |
| wdamentalcareusedself | 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) |
| wdamentalcareusedspouse | 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) |
| wdaholidaycampusedself | 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) |
| wdaholidaycampusedspouse | 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) |
| wdaindbuildingusedself | 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) |
| wdaindbuildingusedspouse | 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) |
| banursinghomeusedself | 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) |
| banursinghomeusedspouse | 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) |
| baresidunitusedspouse | 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) |
| baconvalhomeusedself | 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) |
| baconvalhomeusedspouse | 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) |
| bahospitalusedspouse | 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) |
| basportinjclinusedself | 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) |
| basportinjclinusedspouse | 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) |
| bamentalcareusedself | Numeric | N | Sec. 274 – balancing allowances in respect of capital expenditure on – Mental Health Centers (Sec. 268(1)(l)) 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) <i>This value should equal tradespecreliefself</i> |
| taxingtradeusedspouse | Numeric | N | Sec. 304(4) – income tax: Allowances and charges in taxing a trade, etc for spouse (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradespecreliefspouse</i> |
| 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) <i>This value must equal casevcapallself</i> |
| 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) <i>This value must equal casevcapallspouse</i> |
| sec284wearntearallo self | Numeric | N | Section 284 – (wear and tear allowances) subject to section 485C(1B) for main taxpayer. (up to 10 numeric; 0 – 9999999999) |
| sec284wearntearallo spouse | Numeric | N | Section 284 – (wear and tear allowances) subject to section 485C(1B) for spouse. (up to 10 numeric; 0 – 9999999999) |
| sec288balancingallo wncargesself | Numeric | N | Section 288 – (balancing allowances and balancing charge) subject to section 485C(1B) for main taxpayer. (up to 10 numeric; 0 – 9999999999) |
| sec288balancingallo wncargesspouse | 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) |
| templebaraccapallself | 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) |
| templebaraccapallspouse | 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) |
| urbrenewaccapallself | 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) |
| urbreaccapallspouse | 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 Scheme: 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) |
| urbrenewdbllrentallself | 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) |
| urbrenewdbllrentallspouse | 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) |
| parkridefacapallself | 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 spouse (up to 10 numeric; 0 – 9999999999) |
| townrenewaccapallself | 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) |
| townrenewaccapallspouse | 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) |
| midshannonaccapallself | 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) |
| midshannonaccapallspouse | 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 taxpayer (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 augmenting 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 augmenting 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) <i>This value should equal tradinglossfwdself</i> |
| carryfwdlossspouse | Numeric | N | Sec. 382 – right to carry forward losses to future years for spouse (up to 10 numeric; 0 – 9999999999) <i>This value should equal tradinglossfwdspouse</i> |
| 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) <i>This value must equal casevlossself</i> |

| 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 – 999999999) <i>This value must equal casevlossspouse</i> |
| terminallossself | Numeric | N | Sec 385 – terminal loss for main taxpayer (up to 10 numeric; 0 – 999999999) |
| terminallossspouse | Numeric | N | Sec 385 – terminal loss for spouse (up to 10 numeric; 0 – 999999999) |
| investfilmself | Numeric | N | Sec. 481 – relief for investment in films for main taxpayer (up to 10 numeric; 0 – 999999999) |
| investfilmspouse | Numeric | N | Sec. 481 – relief for investment in films for spouse (up to 10 numeric; 0 – 999999999) |
| sigbuildingself | Numeric | N | Sec. 482 – relief for expenditure on significant buildings and gardens for main taxpayer (up to 10 numeric; 0 – 999999999) |
| sigbuildingspouse | Numeric | N | Sec. 482 – relief for expenditure on significant buildings and gardens for spouse (up to 10 numeric; 0 – 999999999) |
| carryfwdexcessrelself | Numeric | N | Sec. 485F – carry forward of excess relief for main taxpayer (up to 10 numeric; 0 – 999999999) |
| carryfwdexcessrelspouse | Numeric | N | Sec. 485F – carry forward of excess relief for spouse (up to 10 numeric; 0 – 999999999) |
| empinvestrelself | Numeric | N | Sec.489(2)(a) - Employment and Investment Incentive Scheme for main taxpayer (up to 10 numeric; 0 – 999999999) |
| empinvestrelspouse | Numeric | N | Sec.489(2)(a) - Employment and Investment Incentive Scheme for spouse (up to 10 numeric; 0 – 999999999) |
| s823aforeignstateself | Numeric | N | Section 823A (deduction for income earned in certain foreign states). (up to 10 numeric; 0 – 999999999) |
| s823aforeignstatespouse | Numeric | N | Section 823A (deduction for income earned in certain foreign states) Spouse. (up to 10 numeric; 0 – 999999999) |
| thirdlevelself | Numeric | N | Sec. 843 – capital allowances for buildings used for third level educational purposes for main taxpayer (up to 10 numeric; 0 – 999999999) |
| thirdlevelspouse | Numeric | N | Sec. 843 – capital allowances for buildings used for third level educational purposes for spouse (up to 10 numeric; 0 – 999999999) |
| childcareself | Numeric | N | Sec. 843A – capital allowances for buildings used for certain child-care puposes for main taxpayer (up to 10 numeric; 0 – 999999999) |
| childcarespouse | Numeric | N | Sec. 843A – capital allowances for buildings used for certain child-care puposes for spouse (up to 10 numeric; 0 – 999999999) |
| 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 – 999999999) |
| 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 + relintpdaqshipself |

| 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 + templebaraccapallself + templebarcapallself + templebardblrentself + urbrenewacccapallself + urbrenewcapallusedself + entareacapallself + carparkcapallself + urbrenewdblrentallself + qualresacccapallself + qualrescapallself + qualresdblrentallself + qualareasacccapallself + overshopcapallself + qualruralacccapallself + qualruralcapallself + parkridefacccapallself + parkrideschcapallself + townrenewacccapallself + townrenewcapallself + midshannonacccapallself + midshannoncapallself + lessorsreliefself + clawbackreliefself + repaytaxreflosself + repaytaxreflossextself + carryfwdlossself + reliefcaseivlossself + reliefcasevlossself + investfilmself + terminallossself + sigbuildingself + carryfwdexcessrelself + thirdlevelself + childcareself + donatsportself + donatapprovbodiesself + otherurbanrenewself + otherurbandblrentself + wdaspecialpallself + baspecialpallself + childcarefitnesscentreself |
| totalcapallusedspous | Numeric | N | Transfer to Panel A Line A3 of this form |

| Name | Type | Required Y/N | Description/ Validation |
|------|------|--------------|--|
| e | | | <p>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 + relintpdaqcomp spouse + relintpdaqcompext spouse + relintpdaqship spouse + wdahotelusedspouse + wdanursinghomeusedspouse + wdaresidunitusedspouse + wdaconvallhomeusedspouse + wdahospitalusedspouse + wdasportinjclinusedspouse + wdamentalcareusedspouse + wdaholidaycampusedspouse + wdaindbuildingusedspouse + bahotelusedspouse + banursinghomeusedspouse + baresidunitusedspouse + baconvalhomeusedspouse + bahospitalusedspouse + basportinjclinusedspouse + bamentalcareusedspouse + baholidaycampusedspouse + taxingtradeusedspouse + repaymenttaxusedspouse + sec284wearntearallow spouse + sec288balancingallownchargesspouse + custhsecapall spouse + custhsedblrent spouse + templebaraccapall spouse + templebarcapall spouse + templebardblrent spouse + urbreaaccapall spouse + urbrenewcapall spouse + entareacapall spouse + carparkcapall spouse + urbrenewdblrentall spouse + qualresaccapall spouse + qualrescapall spouse + qualresdblrentall spouse + qualareasaccapall spouse + overshopcapall spouse + qualruralaccapall spouse + qualruralcapall spouse + parkridefaccapall spouse + parkrideschcapall spouse + townrenewaccapall spouse + townrenewcapall spouse + midshannonaccapall spouse + midshannoncapall spouse + lessorsrelief spouse + clawbackrelief spouse + repaytaxrefloss spouse</p> |

| Name | Type | Required Y/N | Description/Validation |
|------------------------------------|---------|--------------|---|
| | | | + repaytaxreflossextpouse + 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) |
| sec272aviationserviceesself | 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) |
| sec272aviationserviceesspouse | 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) |
| sec372refurbishmentofpremisespouse | 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) |
| baaviationserviceesself | 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) |
| baaviationservicespouse | Numeric | N | balancing allowances in respect of capital expenditure on Aviation Services for the spouse (up to 10 numeric; 0 – 9999999999) |
| rffoffshoregaintax60self | Numeric | N | Foreign life policy gain taxed at 80% (section 730K(1)(b)); |
| rffoffshoregaintax60spouse | Numeric | N | Foreign life policy gain taxed at 80% (section 730K(1)(b)); – spouse |
| rffoffshoregaintax80self | Numeric | N | Offshore fund payment taxed at 60% (section 747D(a)(i)(l)); |
| rffoffshoregaintax80spouse | Numeric | N | Offshore fund payment taxed at 60% (section 747D(a)(i)(l));– 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 – 999999999) |
| sharesquotedspouse | Numeric | N | Cost of acquisition of Shares (quoted and unquoted) for the spouse (up to 8 numeric; 0 – 999999999) |
| resprem | Numeric | N | Cost of acquisition of Residential Premises for the main taxpayer (up to 8 numeric; 0 – 999999999) |
| respremspouse | Numeric | N | Cost of acquisition of Residential Premises for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 spouse (up to 3 numeric; 0 – 999) |
| commprem | Numeric | N | Cost of acquisition of Commercial Premises for the main taxpayer (up to 8 numeric; 0 – 999999999) |
| commpremspouse | Numeric | N | Cost of acquisition of Commercial Premises for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 – 999999999) |
| agglandspouse | Numeric | N | Cost of acquisition of Agricultural Land for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 – 999999999) |
| devlandspouse | Numeric | N | Cost of acquisition of Development Land for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 – 999999999) |
| businessspouse | Numeric | N | Cost of acquisition of Business Assets for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 – 999999999) |
| artspouse | Numeric | N | Cost of acquisition of Antiques/works of art for the spouse (up to 8 numeric; 0 – 999999999) |
| 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 – 999999999) |
| otherspouse | Numeric | N | Cost of other acquisitions by the spouse (up to 8 numeric; 0 – 999999999) |

| Name | Type | Required Y/N | Description/ <i>Validation</i> |
|-------------------|---------|-----------------|---|
| 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 downloaded.

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 downloaded.

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 rate expenses for self |
| flatRateExpensesPrepopSpouse | Numeric | N | Value of flat rate 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 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 |

DSPIngredientSet

The DSPIngredientSet 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 |
|----------------|---------|--------------|--|
| CdTypeIngrid | 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 registered 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/<i>Validation</i> |
|----------------------|-------------|-------------------------|---|
| 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 |

APPENDIX 1 CHANGES TO SCHEMA FOR TAX YEAR 2020

The following are new elements/sub elements/attributes

[illegible]

The elements/subelements or attributes have been removed

| 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 |
| Azerbaijan | 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 |
| Macao | 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"
cceamtltptsurchargedue="0.00" cceamtsurchargedue="0.00" cceamttxpaiddirect="0.00"
cceamttxpayable="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" selfamtltptsurchargedue="0.00"
selfamtsurchargedue="0.00" selfamttxpaiddirect="0.00" selfamttxpayable="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 cceamttxpayable:500.00 cceamtsurchargedue:0.00 cceamtltptsurchargedue:0.00
cceamttxpaiddirect:0.00 ccebalancetaxpayable:500.00"/>
</ns1:Errors>
</soapenv:Body>
</soapenv:Envelope>
```