

# File Format Notes

## CT1 Version 9

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Document Version: 2.0 (Final Draft)

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## 1. Version Control

Version	Date	Change																								
0.1	21/10/2008	Document Created.																								
0.2	23/02/2009	Income fields added Appendix 3 Finance act changes included																								
0.3	15/06/2009	Supplementary Budget changes added (See Appendix 1)																								
0.4	20/07/12	<p>Updated the following fields to allow them to support the new format registration numbers. The update involves a change to the regular expression used to determine if a number is valid.</p> <p><b>Change Details:</b> <b>Before:</b> “[0-9]{7,8}[A-Wa-w][TWXtwx ]?” <b>After:</b> “[0-9]{7,8}[A-Wa-w][A-ITWXZa-itwxz ]?”</p> <p><b>Sample Numbers:</b> <b>Existing Format:</b> 1234567T <b>New Format:</b> 1234567FA</p> <table><tr><th>Section</th><th>Field</th></tr><tr><td>2.2 – CompanyDetails</td><td>taxreferenceno irishtaxreferencenumberofparent</td></tr><tr><td>2.2.1 - BeneficialOwnership</td><td>taxreferenceno</td></tr><tr><td>2.2.2 – Participators</td><td>taxreferenceno</td></tr><tr><td>2.2.3 – Subsidiary</td><td>taxreferenceno</td></tr><tr><td>2.2.4 – SurrenderOfLosses</td><td>taxreferenceno</td></tr><tr><td>2.2.5 – AssociatedCompany</td><td>taxreferenceno</td></tr><tr><td>2.2.5.1 – Shareholder</td><td>shareholdertaxreferenceno</td></tr><tr><td>2.2.6 – ClaimToLosses</td><td>taxreferenceno</td></tr><tr><td>2.2.7 – DirectorEmolument</td><td>employernumber ppsnumber</td></tr><tr><td>2.2.8 – DirectorAccount</td><td>ppsnumber</td></tr><tr><td>2.3 – TradingResults</td><td>intangassjnt615taxref intangassjnt617taxref intangassjnt615taxrefmanurate intangassjnt617taxrefmanurate taxreferencenotonnagetax taxreferencenumbertonnagetaxgroup</td></tr></table>	Section	Field	2.2 – CompanyDetails	taxreferenceno irishtaxreferencenumberofparent	2.2.1 - BeneficialOwnership	taxreferenceno	2.2.2 – Participators	taxreferenceno	2.2.3 – Subsidiary	taxreferenceno	2.2.4 – SurrenderOfLosses	taxreferenceno	2.2.5 – AssociatedCompany	taxreferenceno	2.2.5.1 – Shareholder	shareholdertaxreferenceno	2.2.6 – ClaimToLosses	taxreferenceno	2.2.7 – DirectorEmolument	employernumber ppsnumber	2.2.8 – DirectorAccount	ppsnumber	2.3 – TradingResults	intangassjnt615taxref intangassjnt617taxref intangassjnt615taxrefmanurate intangassjnt617taxrefmanurate taxreferencenotonnagetax taxreferencenumbertonnagetaxgroup
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## 2. Notes on Elements

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

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

This document should be used as an aid to form CT1 v9 schema.xsd.

### Please Note:

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

<SummaryCalculation>  
 <Deductions/ManufacturingRelief>  
 <Deductions/ValueBasis>  
 <OtherCodes>  
 <Notes>

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

They are:

FormCT1:

@numamendments

FormCT1/ShortNotice:

@amountpayable

@amountrepayable

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

The file will consist of one FormCt1 element.

### 2.1 FormCt1

The FormCt1 element has the following attributes:

currency	E, required	E for Euro
formversion	Numeric, required	Must be equal to "9" for this version of the file format. Will change with each new edition of the form.
language	E or G, required	E for English, G for Irish
product	Alpha, optional	The name of the software company that the CT1 was developed by e.g. "A COMPANY LTD" in the product tag.
indicaterestrictio naccepted	True or false, optional	If this return is being filed late and you have included a claim in respect of Losses, Charges or Group Relief, please tick the box below to indicate if you have taken account of the restrictions imposed by Section 1085 TCA 1997.

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

## 2.2 CompanyDetails

Company Details consists of the following attributes:

indicateexpressionofdoubt	true or false, optional	An Indicator of whether the filer has a genuine doubt about any of the details entered on the return.
expressionofdoubtdetails	Alpha, optional	A description of any doubt the filer might have about the return being filed.
numberofassociatedcompanies	Numeric, optional	The number of associated companies in the group.
amendprioracperiodenddate	Date, optional	The ending date for Accounting Period(s) originally assessed
amountofloanrepaid	Numeric, optional	Amount of the Directors loan repaid.
amountofrefunddue	Numeric, optional	Amount of refund due.
amountofloss	Numeric, optional	Amount of loss (restricted by Section 1085 TCA 1997 where necessary) to be set back.
excesscreditsection766	Numeric, optional	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766(4A)(a) TCA 1997
excesscreditsection766a	Numeric, optional	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766A(4A)(a) TCA 1997
taxreferenceno	Alpha, required	The Company Tax Reference Number.
nameofcompany	Alpha, required	The name of the company .
indicatetradingthroughbranchagency	true or false, optional	Indicator of whether the company is trading in the State through a Branch or Agency.
dateofcessationoftrade	Date, optional	If the company ceased trading in this account period, state the date of cessation.
accountperiodstartdate	Date, required	The starting date for the accounting period, which is covered by the return
accountperiodenddate	Date, required	The end date for the accounting period, which is covered by the return
detailsofchange	Alpha, optional	Details of Nature of Trade, Business, or Activity.
businessaddressline1	Alpha, optional	Business Address, Line 1.
businessaddressline2	Alpha, optional	Business Address, Line 2.
businessaddressline3	Alpha, optional	Business Address Line 3.
businessaddressline4	Alpha, optional	Business Address Line 4.
registeredofficeaddressline1	Alpha, optional	Registered Office Address Line 1.
registeredofficeaddressline2	Alpha, optional	Registered Office Address Line

		2.
registeredofficeaddressline3	Alpha, optional	Registered Office Address Line 3.
registeredofficeaddressline4	Alpha, optional	Registered Office Address Line 4.
agenttain	Alpha optional	The TAIN number of the agent for the main taxpayer.
clientrefno	Alpha, optional	The agents Reference number for the Client.
contactname	Alpha, optional	Contact's Name.
contacttelno	Alpha, optional	Contact's Telephone or E-mail.
nameofparentcompany	Alpha, optional	The name of the parent company.
irishtaxreferencenumberofparent	Alpha, optional	The Irish Tax Reference Number of the Parent Company.
countryofresidenceofparent	Alpha, optional	Country of Residence of Parent Company.
indicateadditionalcomments	true or false, optional	Indicator of whether company wishes to add any additional comments.
additionalcommentsdetails	Alpha, optional	Details of additional comments.

CompanyDetails contains the following sub-elements:

BeneficialOwners, Participator, Subsidiary, SurrenderOfLosses, AssociatedCompany, ClaimsToLosses, DirectorEmolument, DirectorAccount.

### 2.2.1 BeneficialOwners

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

name	Alpha, optional	The Beneficial Owner's Name.
address	Alpha, optional	The address of Beneficial Owner.
taxreferenceno	Alpha, optional	The Irish Tax Reference Number of the Beneficial owner.
percentageshare	Numeric, optional	Holding of percentage Shares.
percentageloanstock	Numeric, optional	Holding of percentage Loan Stock.

### 2.2.2 Participator

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

name	Alpha, optional	The name of the Participator.
address	Alpha, optional	The address of Participator.
taxreferenceno	Alpha, optional	The Irish Tax Reference Number of the Participator.

### 2.2.3 Subsidiary

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

taxreferenceno	Alpha, optional	The Irish Tax reference number of the Subsidiary.
name	Alpha, optional	The name of Subsidiary.
countryofresidence	Alpha, optional	The country of residence of the Subsidiary

#### 2.2.4 SurrenderOfLosses

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

name	Alpha, optional	Name of Company to which loss surrendered.
taxreferenceno	Alpha, optional	The Irish Tax reference number of the Company to which loss surrendered.
natureofrelief	Alpha, optional	The Nature of the relief for the surrendering losses.
amountsurrendered	Numeric, optional	The Amounts of Loss Surrendered relating to the company.

#### 2.2.5 AssociatedCompany

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

name	Alpha, optional	The Name of Associated Company.
taxreferenceno	Alpha, optional	The Irish Tax Reference Number of the Associated Company.

Associated Company contains the following sub-element:

##### 2.2.5.1 Shareholder

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

nameofshareholder	Alpha, optional	Name of Shareholder.
shareholdertaxreferenceno	Alpha, optional	The Shareholders Irish Tax Reference number.
percentageshare	Numeric, optional	Percentage of shareholder's shares in the company.

#### 2.2.6 ClaimsToLosses

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

name	Alpha, optional	Name of Company from which losses are claimed.
taxreferenceno	Alpha, optional	The Irish Tax Reference Number from which losses are claimed.
natureofrelief	Alpha, optional	The Nature of relief for the claimed losses.
amountclaimed	Numeric, optional	The Amount Claimed.

### 2.2.7 DirectorEmolument

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

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

### 2.2.8 DirectorAccount

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

name	Alpha, optional	Name of Director or participator whose account details are being recorded.
ppsnumber	Alpha, optional	The PPS Number of the director or participator whose account details are being recorded.
openingbalancedr	Numeric, optional	The amount of a debit opening balance.
openingbalancecr	Numeric, optional	The amount of a credit opening balance.
debits	Numeric, optional	Amounts of any debits and advances.
credits	Numeric, optional	Amounts of any credits and repayments.
closingbalancedr	Numeric, optional	Amount of a debit closing balance.
closingbalancecr	Numeric, optional	Amount of a credit closing balance.

## 2.3 TradingResults

TradingResults consists of the following attributes:



profitsbeforecapitalallowances	Numeric, optional	Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances.
stallionprofitsbeforecapitalallowances	Numeric, optional	Any profits entered at profitsbeforecapitalallowances that are Stallion Profits from trade of farming.
greyhoundstudprofitsbeforecapitalallowances	Numeric, optional	Any profits entered at profitsbeforecapitalallowances, which refer to Greyhound Stud Profits before Capital Allowances.
balancingcharges	Numeric, optional	Any balancing charges paid on trading results.
indicatecapitalallowancesincludepropincentives	true or false, optional	Indicator of Capital Allowances including Property Incentives.
machineryandplant	Numeric, optional	Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyefficient	Numeric, optional	Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997.
intangasselec	true or false, optional	If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedaccounts	Numeric, optional	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedfixed	Numeric, optional	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestded	Numeric, optional	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestcharge	Numeric, optional	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615electrans	true or false, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of

		12.5%)
intangassjnt615elecacq	true or false, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615taxref	Alpha, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615name	Alpha, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617electrans	true or false, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617elecacq	true or false, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617taxref	Alpha, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617name	Alpha, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
industrialbuildings	Numeric, optional	Capital Allowances on trading income relating to Industrial Buildings.
other	Numeric, optional	Other capital allowances on trading income.
expenpatentrights	Numeric, optional	Amount of expenditure on patent rights in this accounting period for which the

		company is making an election under Sec. 755(4)(a) TCA 1997(Trade Profits chargeable at Standard Rate of 12.5%)
capallowpatentrights	Numeric, optional	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%)
expenknowhow	Numeric, optional	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
allowexpenknowhow	Numeric, optional	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%)
tradinglossesbroughtforward	Numeric, optional	Trading Losses Forward (from earlier accounting profit(s)).
lossesoffsetagainsttradingincome	Numeric, optional	Losses appropriate to this trade, before Capital Allowances, in this accounting period for offset against other relevant trading Income in this accounting period. (Sec. 396A TCA 1997).
charges	Numeric, optional	Charges – other than those on excepted trades.
grouprelief	Numeric, optional	Group Relief.
profitsbeforecapitalallowancesmanufacturingrate	Numeric, optional	Profits before capital allowances at Manufacturing Rate of 10%.
balancingchargesmanufacturingrate	Numeric, optional	Any balancing charges paid on manufacturing trading results.
indicatecapitalallowancesmanufacturingrate	true or false, optional	Indicator of Manufacturing Capital Allowances including Property Incentives.
machineryandplantmanufacturingrate	Numeric, optional	Manufacturing Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyefficientmanufacturingrate	Numeric, optional	Any amount entered at machineryandplantmanufacturingrate that refers to 'energy-efficient equipment' under Sec 285A TCA 1997
intangasselecmanurate	true or false, optional	If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits (Manufacturing Rate))
intangassclaimedaccmanurate	Numeric, optional	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits (Manufacturing Rate))
intangassclaimedfixedmanurate	Numeric, optional	Amount of capital allowances claimed for this accounting period for which an

		election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits (Manufacturing Rate))
intangassinterestdedmanurate	Numeric, optional	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits (Manufacturing Rate))
intangassinterestchargemanurate	Numeric, optional	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits (Manufacturing Rate))
intangassjnt615electransmanurate	true or false, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits (Manufacturing Rate))
intangassjnt615elecacqmanurate	true or false, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits (Manufacturing Rate))
intangassjnt615taxrefmanurate	Alpha, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits (Manufacturing Rate))
intangassjnt615namemanurate	Alpha, optional	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits (Manufacturing Rate))
intangassjnt617electransmanurate	true or false, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits (Manufacturing Rate))
intangassjnt617elecacqmanurate	true or false, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits (Manufacturing Rate))
intangassjnt617taxrefmanurate	Alpha, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference

		number of the other company (Trade Profits (Manufacturing Rate))
intangassjnt617namemanurate	Alpha, optional	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits (Manufacturing Rate))
industrialbuildingsmanufacturingrate	Numeric, optional	Manufacturing Capital Allowances on trading income relating to Industrial Buildings.
othermanufacturingrate	Numeric, optional	Other Manufacturing Capital Allowances on trading income.
expenpatentrightsmanurate	Numeric, optional	Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997 (Trade Profits (Manufacturing Rate))
capallowpatentrightsmanurate	Numeric, optional	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits (Manufacturing Rate))
expenknowhowmanurate	Numeric, optional	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits (Manufacturing Rate))
allowexpenknowhowmanurate	Numeric, optional	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits (Manufacturing Rate))
tradinglossesbroughtforwardmanufacturingrate	Numeric, optional	Manufacturing Trading Losses brought forward (from earlier accounting period(s)).
lossesoffsetagainsttradingincomemanufacturin grate	Numeric, optional	Manufacturing Losses appropriate to this trade, before Capital Allowances, in this accounting period for offset against other relevant trading income in this accounting period (Sec 396A TCA 1997.
chargesmanufacturingrate	Numeric, optional	Manufacturing Charges – other than those on excepted trades.
groupreliefmanufacturingrate	Numeric, optional	Manufacturing Group Relief.
profitsexceptedtrade	Numeric, optional	Excepted Trade Profits after losses, charges, capital allowances, balancing charges and group relief.
profitsshipping	Numeric, optional	Profits from Qualifying Shipping Activities before Capital Allowances.
balancingchargesshipping	Numeric, optional	Balancing Charges relating to shipping income.
capitalallowancesshipping	Numeric, optional	Specified Capital Allowances on qualifying shipping activities.
machineryandplantshipping	Numeric, optional	Capital allowances on Machinery and Plant (including motor vehicles) relating to qualifying shipping activities.
energyefficientshipping	Numeric,	Any amount entered at

	optional	machineryandplantshipping that refers to 'energy-efficient equipment' under Sec 285A TCA 1997
industrialbuildingsshipping	Numeric, optional	Capital allowances on Industrial Buildings relating to qualifying shipping activities.
othershipping	Numeric, optional	Other Capital allowances relating to qualifying shipping activities.
lossesbroughtforwardshipping	Numeric, optional	Qualifying Shipping losses brought forward (from earlier accounting period(s)).
chargesshipping	Numeric, optional	Charges on Qualifying Shipping activities.
groupreliefshipping	Numeric, optional	Group Relief on Qualifying Shipping activities.
indicatepartytotonnagetaxelection	true or false, optional	Indicator as to whether the company or group of companies is party to Tonnage Tax election under Section 697D TCA 1997.
nametonnagetax	Alpha, optional	Name of Company.
taxreferencenotonnagetax	Alpha, optional	Tax Reference Number.
datefromtonnagetax	Date, optional	Tonnage Tax – Accounting Period start date. (dd/mm/yyyy).
datetotonnagetax	Date, optional	Tonnage Tax - – Accounting Period end date. (dd/mm/yyyy).
indicatemetlimitontonnagetax	true or false, optional	Indicator of whether the Company met the 75% limit on chartered-in-tonnage.
indicatemetlimitontonnagetaxgroup	true or false, optional	Indicator of whether the Company was party to a tonnage tax group election.
nametonnagetaxgroup	Alpha, optional	Name of tonnage tax group of companies.
nameofrepresentativetonnagetaxgroup	Alpha, optional	Name of representative company - Tonnage Tax Group.
taxreferencenumbertonnagetaxgroup	Alpha, optional	Tax reference number of representative company.
datefromtonnagetaxgroup	Date, optional	Group Tonnage Tax From Date. (dd/mm/yyyy).
datetotonnagetaxgroup	Date, optional	Group Tonnage Tax To Date, (dd/mm/yyyy).
grouparrangementtonnagetaxgroup	Alpha, optional	Indicator of whether the Group met the 75% limit on chartered-in-tonnage.  It can be one of the following values: "Yes", "No", or "Not Applicable".  'Not applicable' if the company is party to a group arrangement but is not the representative company.
profitstonnagetax	Numeric, optional	Total Tonnage Tax Profits.

indicateelectundersection80a	true or false, optional	Indicator if making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery.
confirmdeductionhasbeenmadesports	Numeric, optional	Amount of donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997.
confirmdeductionhasbeenmadecharities	Numeric, optional	Amount of donations to Charities and other Approved Bodies and claim relief under Section 848A TCA 1997.
confirmdeductionhasbeenmadeotherbodies	Numeric, optional	Confirmation that a deduction has been made in this accounting period of this amount in respect of Donations to Other Approved Bodies and claim relief under Section 848A TCA 1997
extractsfromaccountsfrom	Date, optional	Extracts from Accounts period starting date. (dd/mm/yyyy).
extractsfromaccountsto	Date, optional	Extracts from Account period ending date. (dd/mm/yyyy).
extractsfromaccountsendingdate	Date, optional	Extracts from Account – Ending date of the return with which the accounts were submitted. (dd/mm/yyyy).
extractsfromaccountssales	Numeric, optional	Extracts from accounts - Sales/Receipts/Turnover.
extractsfromaccountsreceipts	Numeric, optional	Extracts from accounts - Receipts from Government Agencies - GMS, etc.
extractsfromaccountsotherincome	Numeric, optional	Extracts from accounts - Other Income.
extractsfromaccountspurchases	Numeric, optional	Extracts from accounts - Purchases.
extractsfromaccountsgrsstradingprofit	Numeric, optional	Extract from accounts - Gross Trading Profits.
extractsfromaccountssalaries	Numeric, optional	Extract from accounts - Salaries/Wages, Staff Costs.
extractsfromaccountsdirectorsremuneration	Numeric, optional	Extract from Accounts - Directors' remuneration including fees.
extractsfromaccountssubcontractors	Numeric, optional	Extracts from accounts - Sub-Contractors.
extractsfromaccountsprofessionalfees	Numeric, optional	Extracts from accounts - Consultancy, Professional Fees.
extractsfromaccountssubsistence	Numeric, optional	Extracts from accounts - Motor, Travel and Subsistence.
extractsfromaccountsrepairsrenewals	Numeric, optional	Extracts from accounts - Repairs/Renewals.
extractsfromaccountsinterestpayables	Numeric, optional	Extracts from accounts - Interest Payable.
extractsfromaccountsdepreciation	Numeric, optional	Extract from accounts - Depreciation, Goodwill, Capital write-off.
extractsfromaccountsprovforbaddebts	Numeric, optional	Extracts from accounts - Provisions including Bad Debts - positive.
extractsfromaccountsprovforbaddebtsneg	Numeric, optional	Extracts from accounts - Provisions including Bad Debts - negative.
extractsfromaccountsotherexpenses	Numeric, optional	Extracts from accounts - Other Expenses (Total).
extractsfromaccountsdirectorscurrentac	Numeric, optional	Extracts from accounts - Balance of Director's current and loan accounts – positive.

extractsfromaccountsdirectorscurrentacneg	Numeric, optional	Extracts from accounts - Balance of Director's current and loan accounts – negative.
extractsfromaccountsstockwipfinishedgoods	Numeric, optional	Extracts from accounts - Stock, Work In Progress, Finished Goods.
extractsfromaccountsdebtors	Numeric, optional	Extracts from accounts - Debtors and Prepayments.
extractsfromaccountscashbank	Numeric, optional	Extracts from accounts - Cash on hand, Bank – Debit.
extractsfromaccountsbankloanod	Numeric, optional	Extracts from accounts - Bank/Loans/Overdraft - credit.
extractsfromaccountscreditorsandaccruals	Numeric, optional	Extract from accounts - Creditors and Accruals.
extractsfromaccountsclientaccountbalance	Numeric, optional	Extracts from accounts - Client account Balances - Debit.
extractsfromaccountsclientaccountbalancecr	Numeric, optional	Extracts from accounts - Client Account Balances - Credit.
extractsfromaccountstaxcreditors	Numeric, optional	Extract from accounts - Tax Creditors.
extractsfromaccountsshareholdersfunds	Numeric, optional	Extracts from accounts - Shareholder's Funds - positive.
extractsfromaccountssshareholdersfundsneg	Numeric, optional	Extracts from accounts - Shareholder's Funds - negative.
extractsfromaccountsordprofitbeforetax	Numeric, optional	Extracts from accounts - Profit on ordinary activities before taxation.
extractsfromaccountsordlossbeforetax	Numeric, optional	Extract from accounts - Loss on ordinary activities before taxation.
extractsfromaccountssubscriptions	Numeric, optional	Extracts from accounts - Subscriptions and Donations.
extractsfromaccountsentertainment	Numeric, optional	Extracts from accounts - Entertainment Expenses.
extractsfromaccountsdisallowablelegalexpens es	Numeric, optional	Extracts from accounts - Disallowable legal and professional expenses.
extractsfromaccountssection130interest	Numeric, optional	Extracts from accounts - Section 130 Loan Interest.
extractsfromaccountslightheatphone	Numeric, optional	Extracts from accounts - Light, Heat and Phone.
extractsfromaccountsgainonsaleofassets	Numeric, optional	Extracts from accounts - Net Gain on sale of fixed/chargeable assets.
extractsfromaccountslossonsaleofassets	Numeric, optional	Extracts from accounts - Net loss on sale of fixed/chargeable assets.
extractsfromaccountsindicateemphasisofmatter	true or false, optional	Extracts from accounts – Indicator of whether there is any emphasis of matter opinions from the auditors.
extractsfromaccountsindicateauditqualifiedopinion	true or false, optional	Extract from accounts – Indicator of whether there is any qualified opinion from the auditors.
extractsfromaccountsindicateauditdisclaimer	true or false, optional	Extracts from accounts – Indicator of whether there is any disclaimed opinion from the auditors.
extractsfromaccountsindicateadverseopinion	true or false, optional	Extracts from accounts – Indicator of whether there is any adverse opinion from the auditors.
extractsfromaccountsindicatechangeinassets	true or false, optional	Extracts from accounts – Indicator of whether there has been any changes in accounting policy with regard to depreciation of fixed assets.



extractsfromaccountsindicatechangeinstock	true or false, optional	Extracts from accounts – Indicator of whether there has been any change in accounting policy with regard to stocks and work in progress.
extractsfromaccountsindicatechangeindevelopment	true or false, optional	Extracts from accounts - Indicator of whether there has been any change in accounting policy with regard to development transactions.
extractsfromaccountsindicatechangeinother	true or false, optional	Extracts from accounts - Indicator of whether there has been any other changes in accounting policy.
extractsfromaccountsindicateprioryearadjust	true or false, optional	Extracts from accounts – Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors.
extractsfromaccountsindicatechangeinnature	true or false, optional	Extracts from accounts - Indicator of whether there has been a change in the nature of the Company's/business' activities during the accounting period.
extractsfromaccountsindicateexceptionalitem	true or false, optional	Extracts from accounts – Indicator of whether there are any exceptional items as defined in the Financial Reporting Standards, occurred during the year.
extractsfromaccountsadditionalinfo	Alpha, optional	Extracts from accounts - Additional notes.

TradingResults contains the following sub-element: Ship

### 2.3.1 Ship

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

name	Alpha, optional	Name of Ship.
imonumber	Numeric, optional	IMO Number.
typeofinterest	Alpha Optional	Type of Interest in Ship. Choice of one of the following: Blank – i.e. Choose blank for none O – owned or bareboat chartered in C – chartered in other than or bareboat terms G – chartered from another member of the same tonnage tax group
nettonnage	Numeric, optional	Net Tonnage.
daysoperated	Numeric, optional	Number of days operated.
tonnageprofits	Numeric, optional	Tonnage Tax Profits.

## 2.4 Rental Income

This element consists of the following attributes:

indicatecompliance	true or false, optional	Indicator of whether the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in
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		respect of all residential premises.
rentalincomevalue	Numeric, optional	Rental Income (include 'Section 23' Relief clawback, if any).
balancingcharges	Numeric, optional	Balancing Charges.
lossescarriedforward	Numeric, optional	Losses Carried Forward from preceding accounting periods.
indicateincludespropertyincentives	true or false, optional	Indicator as to whether a claim to tax relief on property-based incentive schemes is included.
capitalallowancesagainstreentalincome	Numeric, optional	Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward).
othercapitalallowances	Numeric, optional	Other Rental Capital Allowances.
totalcapitalallowances	Numeric, optional	Total Capital Allowances for offset against Rental Income.
excessrentalcapitalallowances	Numeric, optional	Excess Rental Capital Allowances from this accounting period that you have entered at Other Rental Capital Allowances against other income in this accounting period (Section 308(4) TCA 1997).
groupreliefonexcesscapitalallowances	Numeric, optional	Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period.
totalexcesscapitalallowances	Numeric, optional	Total excess capital allowances for offset against other income in this accounting period.

## 2.5 IrishInvestmentIncome

This element consists of the following attributes:

grossinterestreceivedwithtax	Numeric, optional	Gross Interest received or credited under deduction of Irish tax.
grossinterestreceivedwithouttax	Numeric, optional	Gross Interest received or credited without deduction of Irish tax.
otherincomereceivedwithtax	Numeric, optional	Other Income received under deduction of Irish tax
otherincomereceivedwithouttax	Numeric, optional	Other Income received without deduction of Irish tax
stallionprofits	Numeric, optional	Any of the income at otherincomereceivedwithouttax that refers to non-farming trade Stallion Profits.
greyhoundstudfees	Numeric, optional	Any of the income at otherincomereceivedwithouttax that refers to Greyhound Stud Fees.
amountofstallionlossesforcarryforward	Numeric, optional	Amount of stallion losses for carry forward against future non-farming trade Stallion profits.
amountofgreyhoundlossesforcarryforward	Numeric, optional	Amount of greyhound losses for carry forward against future Greyhound Stud Fees.

distributions	Numeric, optional	All Distributions (excluding distributions from Exempt Profits listed in the Exempt Profits Panel).
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IrishInvestmentIncome contains the following sub-element: InvestmentUndertaking

### 2.5.1 InvestmentUndertaking

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

name	Alpha, optional	Name of Investment Undertaking.
address1	Alpha, optional	Address Line 1.
address2	Alpha, optional	Address Line 2.
address3	Alpha, optional	Address Line 3.
gaintaxable26	Numeric, optional	Gain on deemed disposal taxable at 26%
gaintaxable28	Numeric, optional	Gain on deemed disposal taxable at 28%

## 2.6 ForeignIncome

The ForeignIncome element consists of the following attributes:

foreigndividendincomebeforetax	Numeric, optional	Foreign Dividend Income before deduction of Irish tax (standard rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made.
otherforeigndividendincomebeforetax	Numeric, optional	Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%).
otherforeignincomebeforetax	Numeric, optional	Other Foreign Income before deduction of Irish tax (Higher Rate 25%).
totalforeignincome	Numeric, optional	Total of Other Foreign Dividend Income/Other Foreign Income.

ForeignIncome contains the following sub-elements:

ForeignDepositAccount, ForeignLifePolicy, OffshoreFund and OtherOffshoreProduct.

### 2.6.1 ForeignDepositAccount

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

name	Alpha, optional	Name of Foreign Deposit Account
address1	Alpha, optional	Address - Line 1 of Foreign Deposit Account
address2	Alpha, optional	Address - Line 2 of Foreign Deposit Account
address3	Alpha, optional	Address - Line 3 of Foreign Deposit Account.

date	Date, optional	Date Foreign Deposit Account was opened.
amountdepositedonopening	Numeric, optional	Amount deposited on opening
nameintermediary	Alpha, optional	Name of Intermediary.
address1intermediary	Alpha, optional	Address - Line 1 of Intermediary.
address2intermediary	Alpha, optional	Address - Line 2 of Intermediary.
address3intermediary	Alpha, optional	Address - Line 3 of Intermediary.

### 2.6.2 ForeignLifePolicy

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

paymenttaxable	Numeric, optional	Payment taxable Case III Sch. D (Section 747 D(b) TCA 1997).
gaintaxable	Numeric, optional	Gain taxable Case IV Sch. D (Section 730K(1) TCA 1997).
name	Alpha, optional	Name of person who commenced Foreign Life Policy.
address1	Alpha, optional	Address - Line 1 of person who commenced Foreign Life Policy.
address2	Alpha, optional	Address - Line 2 of person who commenced Foreign Life Policy.
address3	Alpha, optional	Address - Line 3 of person who commenced Foreign Life Policy.
termsofpolicy	Alpha, optional	Terms of the Policy.
annualpremiumspayable	Numeric, optional	Annual Premiums Payable.
policyacquirername	Alpha, optional	Name - Foreign Life Policy Acquirer
policyacquireraddress1	Alpha, optional	Address - Line 1 – Foreign Life Policy Acquirer.
policyacquireraddress2	Alpha, optional	Address - Line 2 - Foreign Life Policy Acquirer
policyacquireraddress3	Alpha, optional	Address - Line 3 - Foreign Life Policy Acquirer

### 2.6.3 OffshoreFund

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

incometaxable	Numeric, optional	Income taxable Case III Sch. D (Section 747D(b) TCA 1997) Up to 12 numeric characters (999999999999).
gaintaxable	Numeric, optional	Gain taxable @ 23% Case III Sch. D (Section 747E(1)(a) TCA 1997).
gaintaxable26	Numeric, optional	Gain taxable @ 26% Case IV Sch. D (Section 747E(1)(a) TCA 1997).

gaintaxable28	Numeric, optional	Gain taxable @ 28% Case IV Sch. D (Section 747E(1)(a) TCA 1997).
name	Alpha, optional	Name of Offshore Fund.
address1	Alpha, optional	Address - Line 1 of Offshore Fund.
address2	Alpha, optional	Address - Line 2 of Offshore Fund.
address3	Alpha, optional	Address - Line 3 of Offshore Fund.
datematerialinterestwasacquired	Date, optional	Date Material Interest was acquired.
amountinvested	Numeric, optional	Amount of capital invested in acquiring the material interest.
intermediaryname	Alpha, optional	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired.

#### 2.6.4 OtherOffshoreProduct

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

name	Alpha, optional	Name of Other Offshore Product.
address1	Alpha, optional	Address - Line 1 of Other Offshore Product.
address2	Alpha, optional	Address - Line 2 of Other Offshore Product.
address3	Alpha, optional	Address - Line 3 of Other Offshore Product.
datematerialinterestwasacquired	Date, optional	Date material interest was acquired.
amountofpaymentmade	Numeric, optional	Amount of payment made in acquiring the material interest.
intermediaryname	Alpha, optional	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired.

#### 2.7 Exempt Income

This element consists of the following attributes:

stallionprofitsprioraug	Numeric, optional	Net Profits or gains from Stallion Fees prior to 1 August 2008.
stallionlossesprioraug	Numeric, optional	Amount of Stallion Losses prior to 1 August 2008.
distributionsfromstallionfeespriora	Numeric,	Distributions out of exempt profit or gains from

ug	optional	Stallion Fees prior to 1 August 2008.
profitfromwoodlands	Numeric, optional	Net Profit or gains from Woodlands.
lossfromwoodlands	Numeric, optional	Loss from Woodlands.
distributionsfromwoodlands	Numeric, optional	Distributions out of exempt profit or gains from Woodlands.
profitfromgreyhound	Numeric, optional	Net Profit or gains from Greyhound Stud Fees prior to 1 August 2008.
lossfromgreyhound	Numeric, optional	Loss from Greyhound Stud Fees prior to 1 August 2008.
distributionfromgreyhound	Numeric, optional	Distributions out of exempt profit or gains from Greyhound Stud Fees prior to 1 August 2008.
exemptpatentincome	Numeric, optional	Exempt Patient Income.
distributionspatentincome	Numeric, optional	Distributions out of Exempt Patent Income.
otherexemptincome	Numeric, optional	Other Exempt Income.

## 2.8 Capital Gains

This element consists of the following attributes:

indicatedisposalsbetweenconnectedpers onsquotedshares	true or false, optional	Indicator of disposals between connected persons quoted shares/securities.
aggregateconsiderationquotedshares	Numeric, optional	Aggregate consideration of quoted shares/securities.
indicatedisposalsbetweenconnectedpers onsunquotedshares	true or false, optional	Indicator of disposals between connected persons unquoted shares/securities.
aggregateconsiderationunquotedshares	Numeric, optional	Aggregate consideration of unquoted shares/securities.
numberofdisposalsagrilandandbuildings	Numeric, optional	Number of disposals of Agricultural land and buildings.
indicatedisposalsbetweenconnectedpers onsagrilandandbuildings	true or false, optional	Indicator of disposals between connected persons agricultural land and buildings.
aggregateareainhectaresagrilandandbuild ings	Numeric, optional	Aggregate area in hectares of agricultural land and buildings.
aggregateconsiderationagrilandandbuild ings	Numeric, optional	Aggregate consideration of agricultural land and buildings.
numberofdisposalscommercialpremises	Numeric, optional	Number of disposals of commercial premises.
indicatedisposalsbetweenconnectedpers onscommercialpremises	true or false, optional	Indicator of disposals between connected persons commercial premises.
aggregateconsiderationcommercialprem ises	Numeric, optional	Aggregate consideration of commercial premises.
numberofdisposalsresidentialpremises	Numeric, optional	Number of disposals of residential premises.
indicatedisposalsbetweenconnectedpers onsresidentialpremises	true or false, optional	Indicator of disposals between connected persons residential premises.
aggregateconsiderationresidentialpremi ses	Numeric, optional	Aggregate consideration of residential premises.

aggregateconsiderationventfundgain	Numeric, optional	Aggregate consideration of Venture Fund Gain (Section 541C(2)(b) TCA 1997).
numberofdisposalsotherassets	Numeric, optional	Number of disposals of other assets.
indicatedisposalsbetweenconnectedpersons otherassets	true or false, optional	Indicator of disposals between connected persons other assets.
aggregateconsiderationotherassets	Numeric, optional	Aggregate consideration of other assets.
totalconsiderationondisposals	Numeric, optional	Total consideration of Disposals.
incidentalcostofdisposals	Numeric, optional	Incidental cost(s) of disposal(s).
aggregatenetconsiderationondisposals	Numeric, optional	Aggregate net consideration (after incidental costs of disposals).
costofacquisition	Numeric, optional	Cost of acquisition (if assets acquired prior to 6/4/1974 or otherwise not at arm's length substitute market value for cost) - indexed as appropriate.
indicateacquisitionnotatarmslength	true or false, optional	Indicator of acquisition not at arm's length.
amountofenhancementexpenditureclaimed	Numeric, optional	Amount of enhancement expenditure claimed – indexed where appropriate.
amountofchargeablegain	Numeric, optional	Amount of Chargeable Gain/s.
previousgainsrolledover	Numeric, optional	Previous Gain/s Rolled-over (now chargeable).
netlosses	Numeric, optional	Net loss/es in this accounting period.
unusedlossesfrompriorperiod	Numeric, optional	Unused loss/es from prior accounting period(s).
netchargeablegain	Numeric, optional	Net Chargeable Gain
unusedlossesforcarryforward	Numeric, optional	Unused losses for carry forward to future accounting periods.
netchargeablegainat20	Numeric, optional	Net Chargeable Gain @ 20% (amount of the gain and not the amount of the tax payable).
netchargeablegainat22	Numeric, optional	Net Chargeable Gain @ 22% (amount of the gain and not the amount of the tax payable).
netchargeablegainat25	Numeric, optional	Net Chargeable Gain @ 25% (amount of the gain and not the amount of the tax payable).
netchargeablegainat40	Numeric, optional	Net Chargeable Gain @ 40% (amount of the gain and not the amount of tax payable).
netchargeablegaininventure	Numeric, optional	Net Chargeable in respect of Venture fund Capital (amount of the gain and not the amount of the tax payable)

## 2.9 Chargeable Assets

This element consists of the following attribute:

considerationshares	Numeric, optional	Shares (quoted & unquoted) Consideration.
numberofacquisitionsresidentialpremises	Numeric, optional	Number of acquisitions of Residential Premises.
considerationresidentialpremises	Numeric, optional	Residential Premises Consideration.

numberofacquisitionscommercialpremises	Numeric, optional	Number of Acquisitions of Commercial Premises.
considerationcommercialpremises	Numeric, optional	Commercial Premises Consideration.
numberofacquisitionsagriland	Numeric, optional	Number of Acquisitions of Agricultural Land.
considerationagriland	Numeric, optional	Agricultural Land Consideration.
numberofacquisitionsdevelopmentland	Numeric, optional	Number of Acquisitions of Development Land.
considerationdevelopmentland	Numeric, optional	Development Land Consideration.
numberofacquisitionsbusinessassets	Numeric, optional	Number of Acquisitions of Business Assets.
considerationbusinessassets	Numeric, optional	Business Assets Consideration.
numberofacquisitionsantiques	Numeric, optional	Number of Acquisitions of Antiques/Works of Art.
considerationantiques	Numeric, optional	Antiques/Works of Art Consideration.
numberofacquisitionsother	Numeric, optional	Number of Acquisitions of Other.
considerationother	Numeric, optional	Other Consideration.

## 2.10 Deductions

The Deductions element consists of the following attributes:

managementexpenses	Numeric, optional	Management Expenses.
groupreliefmanagementexpenses	Numeric, optional	Group Relief - Management Expenses.
totalmanagementexpenses	Numeric, optional	Total Management Expenses (managementexpenses plus groupreliefmanagementexpenses).
detailsofotherdeductions	Alpha, optional	Details of Other Deductions.
amountofotherdeductions	Numeric, optional	Amount of Other Deductions.
doubletaxationrelief	Numeric, optional	Double Taxation Relief.
residentialdevelopmentlandrelief	Numeric, optional	Residential Development Land Relief. (this relates to profits from sale of residential development land entered on the Trading Results Panel under Excepted Trade Profits (Section 21A TCA 1997) at Higher Rate of 25%).
detailsofotherreliefs	Alpha, optional	Details of Other Reliefs.
amountofotherreliefs	Numeric, optional	Amount of Other Reliefs.
totalofreliefs	Numeric, optional	Total reliefs (this is the total of residentialdevelopmentlandrelief and amountofotherreliefs).
manufacturingreliefamount	Numeric, optional	Manufacturing Relief Amount.



tradinglosses	Numeric, optional	Trading Losses.
tradingcharges	Numeric, optional	Trading Charges.
tradinggrouprelief	Numeric, optional	Trading Group Relief.
manufacturinglosses	Numeric, optional	Manufacturing Losses.
manufacturingcharges	Numeric, optional	Manufacturing Charges.
manufacturinggrouprelief	Numeric, optional	Manufacturing Group Relief.
profserviceswithholdingtaxonfees	Numeric, optional	Gross Professional Services Withholding Tax on Fees included in Trading Results Panel (include any amount already refunded as part of an interim refund claim).
otherincometax	Numeric, optional	Other Income Tax borne on income received.
indicateincludestaxborneonexemptprofits	true or false, optional	Indicator if it includes tax borne on exempt profits.
researchandddcreditclaimedunder766	Numeric, optional	Amount of Research & Development credit claimed under Section 766 TCA 1997.
researchandddcreditclaimedunusedunder766	Numeric, optional	Amount of unused Research & Development Credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period.
constructioncreditclaimedunder766	Numeric, optional	Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period.
constructioncreditclaimedunusedunder766	Numeric, optional	Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period.
researchandddgroupreliefclaimedunder766	Numeric, optional	Amount of Research and Group Relief claimed under Section 766A TCA 1997 (excess credit claimed).
researchandddgroupreliefsurrenderedunder766	Numeric, optional	Amount of Research and Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered).
totalcreditclaimed	Numeric, optional	Research and Development credit - Total Credit Claimed = (researchandddcreditclaimedunder766 plus researchandddcreditclaimedunusedunder766 plus constructioncreditclaimedunder766 plus constructioncreditclaimedunusedunder766 plus researchandddgroupreliefclaimedunder766 less researchandddgroupreliefsurrenderedunder766)
amountrepayablesection766	Numeric, optional	Amount repayable under Section 766(4B)(b)(i) TCA 1997
amountrepayablesection766a	Numeric, optional	Amount repayable under Section 766A(4B)(b)(i) TCA 1997
subcontractedexpenditure	Numeric, optional	Research & Development expenditure on sub-contracted expenditure to universities and companies (Section 766 TCA 1997)

baseyearexpenditure	Numeric, optional	Base year expenditure (2003) (Section 766 TCA 1997)
expenditureplantmachinery	Numeric, optional	Expenditure on plant and machinery (Section 766 TCA 1997)

Deductions contains the following sub-elements: ManufacturingRelief and ValueBasis.

## 2.11 CapitalGainsDevelopmentLand

This element consists of the following attributes:

indicatedisposalsbetweenconnectedperson sdev quotedshares	true or false, optional	Indicator of disposals between connected persons development land quoted shares/securities.
aggregateconsiderationdevquotedshares	Numeric, optional	Aggregate Consideration of development land quoted shares/securities.
indicatedisposalsbetweenconnectedperson sdevunquotedshares	true or false, optional	Indicator of disposals between connected persons development land unquoted shares/securities.
aggregateconsiderationdevunquotedshares	Numeric, optional	Aggregate Consideration Development Land Unquoted Shares/securities.
numberofdisposalsdevland	Numeric, optional	Number of disposals of development Land/Buildings.
indicatedisposalsbetweenconnectedperson sdevland	true or false, optional	Indicator of disposals between connected persons development land/buildings.
aggregateareadevland	Numeric, Optional	Aggregate Area of development land.
aggregateconsiderationdevland	Numeric, Optional	Aggregate consideration of development land/buildings.
numberofdisposalsdevcommercialpremises	Numeric, Optional	Number of disposals of development land commercial premises.
indicatedisposalsbetweenconnectedperson sdev commercialpremises	true or false, optional	Indicator of disposals between connected persons development land commercial premises.
aggregateconsiderationdevcommercialpre mises	Numeric, Optional	Aggregate consideration of development land commercial premises.
numberofdisposalsdevresidentialpremises	Numeric, Optional	Number of disposals of development land residential premises.
indicatedisposalsbetweenconnectedperson sdevresidentialpremises	true or false, optional	Indicator of disposals between connected persons of development land residential premises.
aggregateconsiderationdevresidentialpremi ses	Numeric, Optional	Aggregate consideration of development land residential premises.
numberofdisposalsdevotherassets	Numeric, Optional	Number of disposals of development other assets.
Indicatedisposalsbetweenconnectedperson sdevotherassets	true or false, optional	Indicator of disposals between connected person development land other assets.
aggregateconsiderationdevotherassets	Numeric, Optional	Aggregate consideration of development land other assets.
totalconsiderationondisposalsdev	Numeric, Optional	Total consideration on development land disposals.
incidentalcostofdisposalsdev	Numeric, Optional	Incidental cost(s) of development land disposal(s).

aggregatenetconsiderationondisposalsdev	Numeric, Optional	Aggregate net consideration (after incidental costs of disposals) on development land disposals.
costofacquisitiondev	Numeric, Optional	Cost of development acquisition. (if assets acquired prior to 6/4/1974 or otherwise not at arm's length, substitute market value for costs) – indexed as appropriate.
indicateacquisitionnotatarmslengthdev	true or false, optional	Indicate development land acquisition not at arms length.
currentusevaluedev	Numeric, Optional	Current use development land value – Indexed where appropriate.
costlesscurrentusedev	Numeric, Optional	Cost less current development land use value (no indexation)
amountofenhancementexpenditureclaimed dev	Numeric, Optional	Amount of enhancement expenditure claimed for development land (no indexation)
chargeablegainsdev	Numeric, Optional	Development land Chargeable Gain/s.
netlossesdev	Numeric, Optional	Development land Net Losses in this accounting period.
unusedlossesprioryeardev	Numeric, Optional	Unused loss/es from prior accounting period(s) (loss on sale of development land only).
netchargeablegaindev	Numeric, Optional	Net Development Land Chargeable Gain.
unusedlossescarriedforwarddev	Numeric, Optional	Unused losses for carry forward to future accounting periods (loss on sale of development land only).
netchargeablegaininitialprevperioddev	Numeric, Optional	Net chargeable gain in initial previous period of development land.
netchargeablegainlateprevperioddev	Numeric, Optional	Net chargeable gain in latter previous period of development land.
netchargeablegainlateprevperiodoctdec	Numeric, Optional	Net Chargeable Gain in Later Period 2008 (15/10/2008 – 31/12/2008)
netchargeablegaininitialthisperioddev	Numeric, Optional	Net chargeable gain initial for this period in development land (1/1/2009-7/4/2009).
netchargeablegain25initialthisperioddev	Numeric, Optional	Net chargeable gain initial for this period in development land (8/4/1009-30/11/2009)
netchargeablegainlatethisperioddev	Numeric, Optional	Net chargeable gain in latter for this period in development land.
totalcapitalgainstaxdue	Numeric, Optional	Total capital gains tax due for this accounting period.

## 2.12 CloseCompanySurcharge

This element consists of the following attributes:

indicateelectundersection4404 41	true or false, optional	Indicator of whether company is making an election under Section 434(3A)(a) TCA 1997 for Surcharges (Section 440 and Section 441 TCA 1997).
section440	Numeric, Optional	Section 440 TCA 1997.
section441	Numeric, Optional	Section 441 TCA 1997.

### 2.13 RecoveryOfIncomeTax

This element consists of the following attributes:

totalamountdue	Numeric, Optional	Total Amount of Tax due on such payments.
amountoftaxreliefatsource	Numeric, Optional	Amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a perquisite for employees.

### 2.14 DividendWithholdingTax

This element consists of the following attributes:

distributionstallionprofitstotal	Numeric, Optional	Total value of distributions out of Stallion Profits.
dividendstaxdeductedonstallionprofits	Numeric, Optional	Dividend Withholding Tax (DWT) deducted on distributions out of Stallion Profits.

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

#### 2.14.1 DistributionDetails

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

dateofdistribution	Date, optional	Date of Distribution.
grossvalue	Numeric, Optional	Gross Value of Distribution.
valueofdwt	Numeric, Optional	Value of DWT deducted, if any.

#### 2.14.2 StockArrangement

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

nameofnonrescompany	Alpha, optional	Name of non-resident company.
nameandaddressofrecipient	Alpha, optional	Name and address of recipient of distribution.
dateofdistribution	Date, optional	Date of distribution.
amountofdistribution	Numeric, Optional	Amount of distribution.

### 2.15 ShortNotice

This element consists of the following attributes: -

indicateshortnoa	true or false, optional	Indicator of whether company requested a Short Notice of Assessment
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## 2.16 PropertyBasedIncentives

This element consists of the following attributes:

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

ibaparkandrideowneroccupier	Numeric, Optional	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Owner Occupier.
ibaparkandrideinvestorlessor	Numeric, Optional	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997 Investor- Lessor.
ibahotelsowneroccupier	Numeric, Optional	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Owner Occupier.
ibahotelsinvestorlessor	Numeric, Optional	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Investor – Lessor.
ibaholidaycottagesowneroccupier	Numeric, Optional	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Owner Occupier.
ibaholidaycottagesinvestorlessor	Numeric, Optional	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Investor- Lessor.
ibaholidayhostelsowneroccupier	Numeric, Optional	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaholidayhostelsinvestorlessor	Numeric, Optional	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibaguesthousesowneroccupier	Numeric, Optional	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaguesthousesinvestorlessor	Numeric, Optional	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibanursinghomesowneroccupier	Numeric, Optional	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Owner Occupier.
ibanursinghomesinvestorlessor	Numeric, Optional	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Investor – Lessor.
ibaelderlyhousingowneroccupier	Numeric, Optional	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Owner Occupier.
ibaelderlyhousinginvestorlessor	Numeric, Optional	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Investor Lessor.
ibaconvalescenthomesowneroccupier	Numeric, Optional	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Owner Occupier.
ibaconvalescenthomesinvestorlessor	Numeric, Optional	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Investor - Lessor
ibachildcareowneroccupier	Numeric, Optional	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997)
ibachildcareinvestorlessor	Numeric, Optional	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) Investor - Lessor
ibacaravanparkowneroccupier	Numeric, Optional	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Owner Occupier
ibacaravanparkinvestorlessor	Numeric, Optional	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Investor - Lessor
ibashannoncorridorowneroccupier	Numeric, Optional	Owner Occupier
ibashannoncorridorinvestorlessor	Numeric, Optional	Investor - Lessor
nameofincentivescheme	Alpha, Optional	Name of Incentive Scheme and Section in TCA 1997
amountofreliefclaimed	Numeric, Optional	Amount of Relief Claimed



### 3. Validation Rules

For the list of valid characters see Appendix 2.

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



				Cannot contain all spaces
indicatetradingthroughbranchoragency	N			true or false, default is false
dateofcessationoftrade	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
accountperiodstartdate	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 02/01/2008 Cannot be later than 30/12/2009 Cannot be a date after the date on which the return is being filed Cannot be after or equal to accountperiodenddate
accountperiodenddate	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2009 Cannot be later than 31/12/2009 Cannot be more than 12 months after accountperiodstartdate Cannot be a date after the date on which the return is being filed Cannot be before accountperiodstartdate
detailsofchange	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
agenttain	N		6 Chars	Must be a valid TAIN reference number.
clientrefno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
contactname	N	0 Chars	40 Chars	Cannot contain an invalid character

				Cannot contain all spaces
contacttelno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
numberofassociatedcompanies	N	0	50	Must contain a whole number
nameofparentcompany	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
irishtaxreferencenumberofparent	N		9 Chars	Must be a valid tax reference number.
countryofresidenceofparent	N	0 Chars	25 Chars	Cannot contain an invalid character Cannot contain all spaces
indicateadditionalcomments	N			true or false If true, value must be entered in additionalcommentsdetails
additionalcommentsdetails	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateadditionalcomments must be true
<b>BeneficialOwner element</b>				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	Must contain a number
percentageloanstock	N	0	100.00	Must contain a number
<b>Participator Element</b>				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number.
<b>Subsidiary Element</b>				
taxreferenceno	N		10 Chars	Must be a valid tax reference number.
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
countryofresidence	N	0 Chats	25 Chars	Cannot contain an invalid character Cannot contain all spaces
<b>SurrenderOfLosses element</b>				
name	N	0 Chars	40 Chars	Cannot contain an invalid character

				Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid tax reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountsurrendered	N	0	999,999,999,999	Must contain a number
AssociatedCompany element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid tax reference number
Shareholder element				
nameofshareholder	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
shareholdertaxreferenceno	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	
ClaimToLosses element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid Tax Reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountclaimed	N	0	999,999,999,999	Must contain a number
DirectorEmolument element				
employernumber	N		10 Chars	Must be a valid tax reference number
companyname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
acperiodstartdate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be a date after the date on which the return is being filed
acperiodenddate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be more than 12 months after acperiodstartdate Cannot be a date after the date on which the return is being filed
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number.
salary	N	0	999,999,999,999	
expenses	N	0	999,999,999,999	

amountspaid	N	0	999,999,999,999	
valueofassetstransferredtodirector	N	0	999,999,999,999	
valueofassetsprovidedfordirector	N	0	999,999,999,999	
valueofotherbenefits	N	0	999,999,999,999	
<b>DirectorAccountElement</b>				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number
openingbalancedr	N	0	999,999,999,999	
openingbalancecr	N	0	999,999,999,999	
debits	N	0	999,999,999,999	
credits	N	0	999,999,999,999	
closingbalancedr	N	0	999,999,999,999	
closingbalancecr	N	0	999,999,999,999	
<b>TradingResults element</b>				
profitsbeforecapitalallowances	N	0	999,999,999,999	Cannot be less than the sum of stallionprofitsbeforecapitalallowances and greyhoundstudprofitsbeforecapitalallowances
stallionprofitsbeforecapitalallowances	N	0	999,999,999,999	
greyhoundstudprofitsbeforecapitalallowances	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
indicatecapitalallowancesincludepropincentives	N			true or false, default is false If true, value must be entered in property based incentives element
machineryandplant	N	0	999,999,999,999	Cannot have a value if both profitsbeforecapitalallowances and balancingcharges are empty If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
energyefficient	N	0	999,999,999,999	Must contain a number If value entered here, value cannot be greater than the value at machineryandplant (where a loss occurs show 0.00)
intangasselec	N			true or false, default is false
intangassclaimedaccounts	N	0	999,999,999,999	Must contain a number
intangassclaimedfixed	N	0	999,999,999,999	Must contain a number
intangassinterestded	N	0	999,999,999,999	Must contain a number
intangassinterestcharge	N	0	999,999,999,999	Must contain a number

intangassjnt615electrans	N			true or false, default is false
intangassjnt615elecacq	N			true or false, default is false
intangassjnt615name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt615taxref	N		10 chars	Must be a valid tax reference number.
intangassjnt617electrans	N			true or false, default is false
intangassjnt617elecacq	N			true or false, default is false
intangassjnt617name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt617taxref	N		10 chars	Must be a valid tax reference number.
industrialbuildings	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
other	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
expenpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
capallowpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
expenknowhow	N	0	999,999,999,999	Must contain a number
allowexpenknowhow	N	0	999,999,999,999	Must contain a number
tradinglossesbroughtforward	N	0	999,999,999,999	Must contain a number
lossesoffsetagainsttradingincome	N	0	999,999,999,999	Must contain a number
charges	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
grouprelief	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
profitsbeforecapitalallowancesmanufacturingrate	N	0	999,999,999,999	
balancingchargesmanufacturingrate	N	0	999,999,999,999	
indicatecapitalallowancesmanufacturingrate	N			true or false, default is false If true, value must be entered in property based incentives element
machineryandplantmanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
energyefficientmanufacturingrate	N	0	999,999,999,999	Must contain a number If value entered here, value cannot be greater than the value at machineryandplantmanufacturingrate.

intangasselecmanurate	N			true or false, default is false
intangassclaimedaccmanurate	N	0	999,999,999,999	Must contain a number
intangassclaimedfixedmanurate	N	0	999,999,999,999	Must contain a number
intangassinterestdedmanurate	N	0	999,999,999,999	Must contain a number
intangassinterestchargemanurate	N	0	999,999,999,999	Must contain a number
intangassjnt615electransmanurate	N			true or false, default is false
intangassjnt615elecacqmanurate	N			true or false, default is false
intangassjnt615namemanurate	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt615taxrefmanurate	N		10 chars	Must be a valid tax reference number.
intangassjnt617electransmanurate	N			true or false, default is false
intangassjnt617elecacqmanurate	N			true or false, default is false
intangassjnt617namemanurate	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt617taxrefmanurate	N		10 chars	Must be a valid tax reference number.
industrialbuildingsmanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
othermanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
expenpatentrightsmanurate	N	0	999,999,999,999	Must contain a number
capallowpatentrightsmanurate	N	0	999,999,999,999	Must contain a number
expenknowhowmanurate	N	0	999,999,999,999	Must contain a number
allowexpenknowhowmanurate	N	0	999,999,999,999	Must contain a number
tradinglossesbroughtforwardmanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
lossesoffsetagainsttradingincomemanufacturin grate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
chargesmanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate
groupreliefmanufacturingrate	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowancesmanufacturingrate or balancingchargesmanufacturingrate

profitsexceptedtrade	N	0	999,999,999,999	
profitsshipping	N	0	999,999,999,999	
balancingchargesshipping	N	0	999,999,999,999	
capitalallowancesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
machineryandplantshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
energyefficientshipping	N	0	999,999,999,999	If value entered here it cannot be greater than the value at machineryandplantshipping
industrialbuildingsshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
othershipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
lossesbroughtforwardshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
chargesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
groupreliefshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
indicatepartytotonnagetaxelection	N			true or false, default is false
nametonnagetax	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenotonnagetax	N		10 Chars	Must be a valid tax reference number
datefromtonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetotonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
indicatemetlimitontonnagetax	N			true or false, default is false
indicatemetlimitontonnagetaxgroup	N			true or false, default is false
nametonnagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
nameofrepresentativetonnagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenumbertonnagetaxgroup	N		10 Chars	Must be a valid tax reference number
datefromtonnagetaxgroup	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetotonnagetaxgroup	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY".

				Cannot be a date after the date on which the return is being filed.
grouparrangementtonnagetaxgroup	N			Can only contain one of the following values: "e", "y", "n", or "na" (Empty, Yes, No, Not Applicable)
profitstonnagetax	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must equal sum of all tonnagetaxprofits in Ship elements.
indicateelectundersection80a	N			true or false, default is false
confirmdeductionhasbeenmadesports	N	0	999,999,999,999	
confirmdeductionhasbeenmadecharities	N	0	999,999,999,999	
confirmdeductionhasbeenmadeotherbodies	N	0	999,999,999,999	Must contain a number.
extractsfromaccountsfrom	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsto	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsendingdate	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountssales	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsreceipts	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsotherincome	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountspurchases	N	0	999,999,999,999	
extractsfromaccountsgrsstradingprofit	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountssalaries	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsdirectorsremuneration	N	0	999,999,999,999	
extractsfromaccountssubcontractors	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsprofessionalfees	N	0	999,999,999,999	
extractsfromaccountssubsistence	N	0	999,999,999,999	
extractsfromaccountsrepairsrenewals	N	0	999,999,999,999	
extractsfromaccountsinterestpayables	N	0	999,999,999,999	
extractsfromaccountsdepreciation	N	0	999,999,999,999	
extractsfromaccountsprovforbaddebts	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebtsneg is populated.



extractsfromaccountsprovforbaddebtsneg	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebts is populated.
extractsfromaccountssotherexpenses	N	0	999,999,999,999	
extractsfromaccountsdirectorscurrentac	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentacneg is populated.
extractsfromaccountsdirectorscurrentacneg	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentac is populated.
extractsfromaccountsstockwipfinishedgoods	N	0	999,999,999,999	
extractsfromaccountsdebtors	N	0	999,999,999,999	
extractsfromaccountscashbank	N	0	999,999,999,999	
extractsfromaccountsbankloanod	N	0	999,999,999,999	
extractsfromaccountscreditorsandaccruals	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalance	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalancecr	N	0	999,999,999,999	
extractsfromaccountstaxcreditors	N	0	999,999,999,999	
extractsfromaccountssshareholdersfunds	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountssshareholdersfundsneg. Cannot have a value if extractsfromaccountssshareholdersfundsneg is populated.
extractsfromaccountssshareholdersfundsneg	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountssshareholdersfunds. Cannot have a value if extractsfromaccountssshareholdersfunds is populated.
extractsfromaccountsordprofitbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordlossbeforetax. Cannot have a value if extractsfromaccountsordlossbeforetax is populated.
extractsfromaccountsordlossbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordprofitbeforetax. Cannot have a value if extractsfromaccountsordprofitbeforetax is populated.
extractsfromaccountsssubscriptions	N	0	999,999,999,999	
extractsfromaccountsentertainment	N	0	999,999,999,999	
extractsfromaccountsdisallowablelegalexpens es	N	0	999,999,999,999	

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

indicatecompliance	N			true or false, default is false
rentalincomevalue	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
lossescarriedforward	N	0	999,999,999,999	Can only have a value here if there is an income entry *
indicateincludespropertyincentives	N			true or false, default is false If true, value must be entered in property based incentives element
capitalallowancesagainstreotalincome	N	0	999,999,999,999	
othercapitalallowances	N	0	999,999,999,999	
totalcapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must be equal to the sum of capitalallowancesagainstreotalincome and othercapitalallowances.
excessrentalcapitalallowances	N	0	999,999,999,999	Cannot have a value greater than zero if there is no entry in the nameofparentcompany attribute of CompanyDetails.  Must be equal the Lesser of: (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) - (rentalIncomeValue + balancingCharges – lossesCarriedForward) OR OtherCapitalAllowances  (Note: Where the amount at (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) MINUS (rentalIncomeValue + balancingCharges – lossesCarriedForward) is a negative value then the amount should be 0)
groupreliefonexcesscapitalallowances	N	0	999,999,999,999	
totalexcesscapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry * totalExcessCapitalAllowances = excessRentalCapitalAllowances + groupReliefOnExcessCapitalAllowances
<i>IrishInvestmentIncome element</i>				
grossinterestreceivedwithtax	N	0	999,999,999,999	
grossinterestreceivedwithouttax	N	0	999,999,999,999	
otherincomereceivedwithtax	N	0	999,999,999,999	
otherincomereceivedwithouttax	N	0	999,999,999,999	Cannot be less than the sum of stallionprofits and greyhoundstudfees
stallionprofits	N	0	999,999,999,999	

greyhoundstudfees	N	0	999,999,999,999	
amountofstallionlossesforcarryforward	N	0	999,999,999,999	
amountofgreyhoundlossesforcarryforward	N	0	999,999,999,999	
distributions	N	0	999,999,999,999	
<b>InvestmentUndertaking element</b>				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated id any of the following fields are populated: address1, address2, address3 gaintaxable26
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated id any of the following fields are populated: name, address2, address3 gaintaxable26
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
gaintaxable26	N	0	999,999,999,999	Must contain a number Must be populated id any of the following fields are populated: name, address1, address2, address3
gaintaxable28	N	0	999,999,999,999	Must contain a number Must be populated id any of the following fields are populated: name, address1, address2, address3
<b>ForeignIncome element</b>				
foreigndividendincomebeforetax	N	0	999,999,999,999	
otherforeigndividendincomebeforetax	N	0	999,999,999,999	
otherforeignincomebeforetax	N	0	999,999,999,999	
totalforeignincome	N	0	999,999,999,999	Must be equal to the sum of Otherforeigndividendincomebeforetax and otherforeignincomebeforetax
<b>ForeignDepositAccount element</b>				

name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: address1, address2, address3, date, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
date	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. Must be populated if any of the following fields are populated: address1, address2, address3, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
amountdepositedonopening	N	0	999,999,999,999	Must be populated if any of the following fields are populated: address1, address2, address3, date, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
nameintermediary	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address1intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
ForeignLifePolicy element				

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

annualpremiumspayable	N	0	999,999,999,999	This field must be populated if any of the following fields are populated: paymenttaxable, gaintaxable, name, address1, address2, address3, termsofpolicy, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
policyacquirername	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
<b>OffshoreFund element</b>				
incometaxable	N	0	999,999,999,999	Either this field or gaintaxable/gaintaxable26/gaintaxable28 must be populated if any of the following fields are populated and gaintaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
gaintaxable	N	0	999,999,999,999	Either this field or incometaxable/gaintaxable26/gaintaxable28 must be populated if any of the following fields are populated and incometaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3 Can only have a value here if there is an income entry *

gaintaxable26	N	0	999,999,999,999	<p>Either this field or incometaxable/gaintaxable/gaintaxable28 must be populated if any of the following fields are populated and incometaxable is empty:  name, address1, address2, address3,  datematerialinterestwasacquired, amountinvested,  intermediaryname, intermediaryaddress1, intermediaryaddress2,  intermediaryaddress3  Can only have a value here if there is an income entry *</p>
gaintaxable28	N	0	999,999,999,999	<p>Either this field or incometaxable/gaintaxable/gaintaxable26 must be populated if any of the following fields are populated and incometaxable is empty:  name, address1, address2, address3,  datematerialinterestwasacquired, amountinvested,  intermediaryname, intermediaryaddress1, intermediaryaddress2,  intermediaryaddress3  Can only have a value here if there is an income entry *</p>
name	N	0 Chars	40 Chars	<p>Cannot contain an invalid character  Cannot contain all spaces  This field must be populated if any of the following fields are populated:  incometaxable, gaintaxable, address1, address2, address3,  datematerialinterestwasacquired, amountinvested,  intermediaryname, intermediaryaddress1, intermediaryaddress2,  intermediaryaddress3</p>
address1	N	0 Chars	35 Chars	<p>Cannot contain an invalid character  Cannot contain all spaces</p>
address2	N	0 Chars	35 Chars	<p>Cannot contain an invalid character  Cannot contain all spaces</p>
address3	N	0 Chars	35 Chars	<p>Cannot contain an invalid character  Cannot contain all spaces</p>
datematerialinterestwasacquired	N	10 Chars	10 Chars	<p>Must be in date format "DD/MM/YYYY".  Cannot be a date after the date on which the return is being filed  This field must be populated if any of the following fields are populated:  incometaxable, gaintaxable, name, address1, address2, address3,  amountinvested, intermediaryname, intermediaryaddress1,  intermediaryaddress2, intermediaryaddress3</p>



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

amountofpaymentmade	N	0	999,999,999,999	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: name , address1, address2, address3, datematerialinterestwasacquired, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
intermediaryname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
<i>ExemptIncome element</i>				
stallionprofitsprioraug	N	0	999,999,999,999	Cannot have a value here if stallionlossesprioraug is not empty
stallionlossesprioraug	N	0	999,999,999,999	Cannot have a value here if stallionprofitsprioraug is not empty
distributionsfromstallionfeesprioraug	N	0	999,999,999,999	
profitfromwoodlands	N	0	999,999,999,999	Cannot have a value here if lossfromwoodlands is not empty
lossfromwoodlands	N	0	999,999,999,999	Cannot have a value here if profitfromwoodlands is not empty
distributionsfromwoodlands	N	0	999,999,999,999	
profitfromgreyhound	N	0	999,999,999,999	Cannot have a value here if lossfromgreyhound is not empty
lossfromgreyhound	N	0	999,999,999,999	Cannot have a value here if profitfromgreyhound is not empty
distributionfromgreyhound	N	0	999,999,999,999	
exemptpatentincome	N	0	999,999,999,999	
distributionspatentincome	N	0	999,999,999,999	
otherexemptincome	N	0	999,999,999,999	
<i>CapitalGains element</i>				
indicatedisposalsbetweenconnectedpersonsquotedshares	N			true or false, default is false
aggregateconsiderationquotedshares	N	0	999,999,999,999	
indicatedisposalsbetweenconnectedpersonsunquotedshares	N			true or false, default is false

aggregateconsiderationunquotedshares	N	0	999,999,999,999	
numberofdisposalsagrilandandbuildings	N	0	999	
indicatedisposalsbetweenconnectedpersonsagrilandandbuildings	N			true or false, default is false
aggregateareainhectaresagrilandandbuildings	N	0	999,999.99	
aggregateconsiderationagrilandandbuildings	N	0	999,999,999,999	
numberofdisposalscommercialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonscommercialpremises	N			true or false, default is false
aggregateconsiderationcommercialpremises	N	0	999,999,999,999	
numberofdisposalsresidentialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsresidentialpremises	N			true or false, default is false
aggregateconsiderationresidentialpremises	N	0	999,999,999,999	
aggregateconsiderationventfundgain	N	0	999,999,999,999	
numberofdisposalsotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsotherassets	N			true or false, default is false
aggregateconsiderationotherassets	N	0	999,999,999,999	
totalconsiderationondisposals	N	0	999,999,999,999	Must be equal AggregateConsiderationQuotedShares + AggregateConsiderationUnquotedShares + AggregateConsiderationAgriLandAndBuildings + AggregateConsiderationCommercialPremises + AggregateConsiderationResidentialPremises + AggregateConsiderationOtherAssets
incidentalcostofdisposals	N	0	999,999,999,999	
aggregatenetconsiderationondisposals	N	0	999,999,999,999	Must be equal to totalconsiderationondisposals minus incidentalcostofdisposals
costofacquisition	N	0	999,999,999,999	
indicateacquisitionnotatarmslength	N			true or false, default is false
amountofenhancementexpenditureclaimed	N	0	999,999,999,999	
amountofchargeablegain	N	0	999,999,999,999	Must be equal aggregatenetconsiderationondisposals – (costofacquisition + amountofenhancementexpenditureclaimed)
previousgainsrolledover	N	0	999,999,999,999	

netlosses	N	0	999,999,999,999	Must be equal to (costofacquisition + amountofenhancementexpenditureclaimed) - aggregatenetconsiderationondisposals
unusedlossesfrompriorperiod	N	0	999,999,999,999	
netchargeablegain	N	0	999,999,999,999	Must be equal to netchargeablegainat20 + netchargeablegainat22 + netchargeablegainat40 + netchargeablegainventure
unusedlossesforcarryforward	N	0	999,999,999,999	
netchargeablegainat20	N	0	999,999,999,999	
netchargeablegainat22	N	0	999,999,999,999	Must contain a number
netchargeablegainat25	N	0	999,999,999,999	Must contain a number
netchargeablegainat40	N	0	999,999,999,999	
netchargeablegainventure	N	0	999,999,999,999	Must contain a number
<b><u>Chargeable Assets</u></b>				
considerationshares	N	0	999,999,999,999	
numberofacquisitionsresidentialpremises	N		99,999	Must be populated if a value is entered at considerationresidentialpremises
considerationresidentialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsresidentialpremises
numberofacquisitionscommercialpremises	N	0	99,999	Must be populated if a value is entered at considerationcommercialpremises
considerationcommercialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionscommercialpremises
numberofacquisitionsagriland	N	0	99,999	Must be populated if a value is entered at considerationagriland
considerationagriland			999,999,999,999	Must be populated if a value is entered at numberofacquisitionsagriland
numberofacquisitionsdevelopmentland	N	0	99,999	Must be populated if a value is entered at considerationdevelopmentland
considerationdevelopmentland	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsdevelopmentland
numberofacquisitionsbusinessassets	N	0	99,999	Must be populated if a value is entered at considerationbusinessassets

considerationbusinessassets	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsbusinessassets
numberofacquisitionsantiques	N	0	99,999	Must be populated if a value is entered at considerationantiques
considerationantiques	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsantiques
numberofacquisitionsother	N	0	99,999	Must be populated if a value is entered at considerationother
considerationother	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsother
<i>Deductions element</i>				
managementexpenses	N	0	999,999,999,999	
groupreliefmanagementexpenses	N	0	999,999,999,999	
totalmanagementexpenses	N	0	999,999,999,999	Must be equal to the sum of managementexpenses and groupreliefmanagementexpenses
detailsofotherdeductions	N	0 Chars	70 Chars	Required if a value is entered in amountofotherdeductions
amountofotherdeductions	N	0	999,999,999,999	Required if a value is entered in detailsofotherdeductions Can only have a value here if there is an income entry *
doubletaxationrelief	N	0	999,999,999,999	Can only have a value here if there is an income entry *
residentialdevelopmentlandrelief	N	0	999,999,999,999	
detailsofotherreliefs	N	0 Chars	70 Chars	Required if a value is entered in amountofotherreliefs
amountofotherreliefs	N	0	999,999,999,999	Required if a value is entered in detailsofotherreliefs
totalofreliefs	N	0	999,999,999,999	Can only have a value here if there is an income entry * Must be equal to the total of residentialdevelopmentlandrelief and amountofotherreliefs
manufacturingreliefamount	N	0	999,999,999,999	
tradinglosses	N	0	999,999,999,999	Can only have a value here if there is an entry at lossesoffsetagainsttradingincome in TradingResults element Can only have a value here if there is an income entry *
tradingcharges	N	0	999,999,999,999	Can only have a value here if there is an income entry * If a value has been entered here a value must be entered for charges in Trading Results element.
tradinggrouprelief	N	0	999,999,999,999	If a value has been entered here a value must be entered for grouprelief in Trading Results element. Can only have a value here if there is an income entry *

manufacturinglosses	N	0	999,999,999,999	If a value has been entered here a value must be entered for lossesoffsetagainststradingincomemanufacturingrate in TradingResults element. Can only have a value here if there is an income entry *
manufacturingcharges	N	0	999,999,999,999	If a value has been entered here a value must be entered for chargesmanufacturingrate in TradingResults element. Can only have a value here if there is an income entry *
manufacturinggrouprelief	N	0	999,999,999,999	If a value has been entered here a value must be entered for groupreliefmanufacturingrate in TradingResults element. Can only have a value here if there is an income entry *
profserviceswithholdingtaxonfees	N	0	999,999,999,999	Can only have a value here if there is an income entry *
otherincometax	N	0	999,999,999,999	Can only have a value here if there is an income entry *
indicateincludestaxborneonexemptprofits	N			True or false, default is false
researchandddcreditclaimedunder766	N	0	999,999,999,999	
researchandddcreditclaimedunusedunder766	N	0	999,999,999,999	
constructioncreditclaimedunder766	N	0	999,999,999,999	
constructioncreditclaimedunusedunder766	N	0	999,999,999,999	
researchanddgroupreliefclaimedunder766	N	0	999,999,999,999	
researchanddgroupreliefsurrenderedunder766	N	0	999,999,999,999	
totalcreditclaimed	N	0	999,999,999,999	Can only have a value here if there is an income entry *.  Must be equal to the value of researchAndDCreditClaimedUnder766 + researchAndDCreditClaimedUnusedUnder766 + constructionCreditClaimedUnder766 + constructionCreditClaimedUnusedUnder766 + researchAndDGroupReliefClaimedUnder766 - researchAndDGroupReliefSurrenderedUnder766
amountrepayablesection766	N	0	999,999,999,999	Must contain a whole number.
amountrepayablesection766a	N	0	999,999,999,999	Must contain a whole number.
<i>CapitalGainsDevelopmentLand element</i>				
indicatedisposalsbetweenconnectedpersonsdevquotedshares	N			True or false, default is false
aggregateconsiderationdevquotedshares	N	0	999,999,999,999	
indicatedisposalsbetweenconnectedpersonsdevunquotedshares	N			True or false, default is false

aggregateconsiderationdevunquotedshares	N	0	999,999,999,999	
numberofdisposalsdevland	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevland	N			True or falsedefault is false
aggregateareadevland	N	0.00	999,999.99	6 Numeric digits and two decimal points
aggregateconsiderationdevland	N	0	999,999,999,999	
numberofdisposalsdevcommercialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevcommercialpremises	N			True or false, default is false
aggregateconsiderationdevcommercialpremises	N	0	999,999,999,999	
numberofdisposalsdevresidentialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevresidentialpremises	N			True or false, default is false
aggregateconsiderationdevresidentialpremises	N	0	999,999,999,999	
numberofdisposalsdevotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevotherassets	N			True or false, default is false
aggregateconsiderationdevotherassets	N	0	999,999,999,999	
totalconsiderationondisposalsdev	N	0	999,999,999,999	Must be equal to value of aggregateConsiderationDevQuotedShares + aggregateConsiderationDevUnquotedShares + aggregateConsiderationDevLand + aggregateConsiderationDevCommercialPremises + aggregateConsiderationDevResidentialPremises + aggregateConsiderationDevOtherAssets
incidentalcostofdisposalsdev	N	0	999,999,999,999	
aggregatenetconsiderationondisposalsdev	N	0	999,999,999,999	The value that has been entered in this field must be equal to the totalconsiderationondisposalsdev - incidentalcostofdisposalsdev.
costofacquisitiondev	N	0	999,999,999,999	
indicateacquisitionnotatarmslengthdev	N	0	999,999,999,999	True or false, default is false
currentusevaluedev	N	0	999,999,999,999	
costlesscurrentusedev	N	0	999,999,999,999	
amountofenhancementexpenditureclaimeddev	N	0	999,999,999,999	

chargeablegainsdev	N	0	999,999,999,999	Must be equal to aggregateNetConsiderationOnDisposalsDev – currentUseValueDev – costLessCurrentUseDev – amountOfEnhancementExpenditureClaimedDev
netlossesdev	N	0	999,999,999,999	Must be equal to ( costOfAcquisitionDev + costLessCurrentUseDev + amountOfEnhancementExpenditureClaimedDev ) - aggregateNetConsiderationOnDisposalsDev
unusedlossesprioryeardev	N	0	999,999,999,999	
netchargeablegaindev	N	0	999,999,999,999	Must be equal to netchargeablegaininitialprevperioddev + netchargeablegainlateprevperioddev + netchargeablegaininitialthisperioddev + netchargeablegainlatethisperioddev + netchargeablegainlateprevperiodoctdec  The value that has been entered in this field must be equal to chargeablegainsdev less unusedlossesprioryeardev
unusedlossescarriedforwarddev	N	0	999,999,999,999	
netchargeablegaininitialprevperioddev	N	0	999,999,999,999	
netchargeablegainlateprevperioddev	N	0	999,999,999,999	
netchargeablegainlateprevperiodoctdec	N	0	999,999,999,999	Must contain a number
netchargeablegaininitialthisperioddev	N	0	999,999,999,999	
netchargeablegaininitialthisperioddev	N	0	999,999,999,999	
netchargeablegain25initialthisperioddev	N	0	999,999,999,999	
totalcapitalgainstaxdue	N	0	999,999,999,999	
<i>CloseCompanySurcharge element</i>				
indicateelectundersection440441	N			True or false, default is false.
section440	N	0	999,999,999,999	
section441	N	0	999,999,999,999	
<i>RecoveryOfIncomeTax element</i>				
totalamountdue	N	0	999,999,999,999	
amountoftaxreliefatsource	N	0	999,999,999,999	



<i>DividendWithholdingTax element</i>				
distributionstallionprofitstotal	N	0	999,999,999,999	
dividendstaxdeductedonstallionprofits	N	0	999,999,999,999	
Distribution Details				
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
grossvalue	N	0	999,999,999,999	
valueofdwt	N	0	999,999,999,999	
StockArrangment				
nameofnonrescompany	N	0 chars	170 chars	Cannot contain an invalid character Cannot contain all spaces
nameandaddressofrecipient	N	0 chars	40 chars	It cannot contain white spaces only.
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
amountofdistribution	N	0	999,999,999,999	
<i>ShortNotice element</i>				
indicateshortnoa	N			True or false, default is false.
<i>PropertyBasedIncentives element</i>				
urbanrenewalinvestorlessor	N	0	999,999,999,999	
townrenewalinvestorlessor	N	0	999,999,999,999	
seasideresortinvestorlessor	N	0	999,999,999,999	
ruralresortinvestorlessor	N	0	999,999,999,999	
livingovershopinvestorlessor	N	0	999,999,999,999	
parkandrideinvestorlessor	N	0	999,999,999,999	
studentacominvestorlessor	N	0	999,999,999,999	
ibaurbanrenewalowneroccupier	N	0	999,999,999,999	
ibaurbanrenewalinvestorlessor	N	0	999,999,999,999	
ibatownrenewalowneroccupier	N	0	999,999,999,999	
ibatownrenewalinvestorlessor	N	0	999,999,999,999	
ibaseasideresortowneroccupier	N	0	999,999,999,999	
ibaseasideresortinvestorlessor	N	0	999,999,999,999	
ibaruralrenewalowneroccupier	N	0	999,999,999,999	
ibaruralrenewalinvestorlessor	N	0	999,999,999,999	

ibacarparkowneroccupier	N	0	999,999,999,999	
ibacarparkinvestorlessor	N	0	999,999,999,999	
ibalivingovertheshopowneroccupier	N	0	999,999,999,999	
ibalivingovertheshopinvestorlessor	N	0	999,999,999,999	
ibaenterpriseareasowneroccupier	N	0	999,999,999,999	
ibaenterpriseareasinvestorlessor	N	0	999,999,999,999	
ibaparkandrideowneroccupier	N	0	999,999,999,999	
ibaparkandrideinvestorlessor	N	0	999,999,999,999	
ibahotelsowneroccupier	N	0	999,999,999,999	
ibahotelsinvestorlessor	N	0	999,999,999,999	
ibaholidaycottagesowneroccupier	N	0	999,999,999,999	
ibaholidaycottagesinvestorlessor	N	0	999,999,999,999	
ibaholidayhostelsowneroccupier	N	0	999,999,999,999	
ibaholidayhostelsinvestorlessor	N	0	999,999,999,999	
ibaguesthousesowneroccupier	N	0	999,999,999,999	
ibaguesthousesinvestorlessor	N	0	999,999,999,999	
ibanursinghomesowneroccupier	N	0	999,999,999,999	
ibanursinghomesinvestorlessor	N	0	999,999,999,999	
ibaelderlyhousingowneroccupier	N	0	999,999,999,999	
ibaelderlyhousinginvestorlessor	N	0	999,999,999,999	
ibaconvalescenthomesowneroccupier	N	0	999,999,999,999	
ibaconvalescenthomesinvestorlessor	N	0	999,999,999,999	
ibachildcareowneroccupier	N	0	999,999,999,999	
ibachildcareinvestorlessor	N	0	999,999,999,999	
ibacaravanparkowneroccupier	N	0	999,999,999,999	
ibacaravanparkinvestorlessor	N	0	999,999,999,999	
ibashannoncorridorowneroccupier	N	0	999,999,999,999	Must contain a number
ibashannoncorridorinvestorlessor	N	0	999,999,999,999	Must contain a number
nameofincentivescheme	N	0 chars	40 chars	Cannot contain an invalid character Cannot contain all spaces
amountofreliefclaimed	N	0	999,999,999,999	

## 4. Appendix 1 Changes to Schema and Validation

The following are new elements/sub elements/attributes

\* - Denotes already exists

Element	SubElement	Attributes
TradingResults	N/A	intangasselec
TradingResults	N/A	intangassclaimedaccounts
TradingResults	N/A	intangassclaimedfixed
TradingResults	N/A	intangassinterestded
TradingResults	N/A	intangassinterestcharge
TradingResults	N/A	intangassjnt615electrans
TradingResults	N/A	intangassjnt615elecacq
TradingResults	N/A	intangassjnt615name
TradingResults	N/A	intangassjnt615taxref
TradingResults	N/A	intangassjnt617electrans
TradingResults	N/A	intangassjnt617elecacq
TradingResults	N/A	intangassjnt617name
TradingResults	N/A	intangassjnt617taxref
TradingResults	N/A	expenpatentrights
TradingResults	N/A	capallowpatentrights
TradingResults	N/A	expenknowhow
TradingResults	N/A	allowexpenknowhow
TradingResults	N/A	itangasselecmanurate
TradingResults	N/A	itangassclaimedaccountsmanurate
TradingResults	N/A	itangassclaimedfixedmanurate
TradingResults	N/A	itangassinterestdedmanurate
TradingResults	N/A	itangassinterestchargemanurate
TradingResults	N/A	intangassjnt615electransmanurate
TradingResults	N/A	intangassjnt615elecacqmanurate
TradingResults	N/A	intangassjnt615namemanurate
TradingResults	N/A	intangassjnt615taxrefmanurate
TradingResults	N/A	intangassjnt617electransmanurate
TradingResults	N/A	intangassjnt617elecacqmanurate
TradingResults	N/A	intangassjnt617namemanurate
TradingResults	N/A	intangassjnt617taxrefmanurate
TradingResults	N/A	epenpatentrightsmanurate
TradingResults	N/A	cpallowpatentrightsmanurate
TradingResults	N/A	epenknowhowmanurate
TradingResults	N/A	allowexpenknowhowmanurate
IrishInvestmentIncome	InvestmentUndertaking	gaintaxable28
ForeignIncome	OffshoreFund	gaintaxable28
CapitalGains	N/A	aggregateconsiderationventfundgain
CapitalGains	N/A	netchargeablegainat25
CapitalGainsDevelopment Land	N/A	netchargeablegain25initialthisperioddev

## 5. Appendix 2 Valid Characters

Only the following characters are permitted:

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

## 6. Appendix 3 Income Entries

The following fields are deemed to be income entries:

FormCT1/TradingResults@balancingcharges  
FormCT1/TradingResults@profitsbeforecapitalallowancesmanufacturingrate  
FormCT1/TradingResults@balancingchargesmanufacturingrate  
FormCT1/TradingResults@profitsexceptedtrade  
FormCT1/TradingResults@profitsshipping  
FormCT1/TradingResults@balancingchargesshipping  
FormCT1/RentalIncome@rentalincomevalue  
FormCT1/RentalIncome@balancingcharges  
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithouttax  
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithtax  
FormCT1/ForeignIncome@foreigndividendincomebeforetax  
FormCT1/ForeignIncome@totalforeignincome  
FormCT1/IrishInvestmentIncome@otherincomereceivedwithtax  
FormCT1/IrishInvestmentIncome@otherincomereceivedwithouttax  
FormCT1/CapitalGains@netchargeablegainat20  
FormCT1/CapitalGains@netchargeablegainat22  
FormCT1/CapitalGains@netchargeablegainat25