Revenue Online Services

Schema Notes

CT1 – v20

2020

Last Updated	17th April 2020
Document Version	1.5

CONTENTS

0   DOCUMENT INFORMATION

0.1   Synopsis

Notes on the **Form-CT1-V20** Document type definition for the tax year **2020**

0.2   Change Histo

Table 1: Change History

Version Number	Section Affected	Change Description	Date
0.1	ALL	Initial Draft	20/03/2018
1.1	2.3.15 3. Validation 4. AppendIX 1 - Changes to Schema and Validation	New disposals element added to list of Elements Updated validation for ExemptionFromTax and new element validation for Disposals Added details of new Disposals element to appendix 1	18/04/2018
1.2	2.3.15 3. Validation 4. AppendIX 1 - Changes to Schema and Validation	Updates applied to ExemptionFromTax and Disposals elements. Variables have now been moved within the Disposals element.	26/04/2018
1.3	2.2.1 2.3 2.3.3 2.3.4 2.13 2.18.2 3. Validation 4. Appendix 1 - Changes to Schema and Validation	Changes to CompanyDetails, TradingResults, FilmCorporationTaxCredit, PropertyBasedIncentives	05/04/2019
1.5	2.3 2.5 2.7 2.10 2.13 3. Validation 4. Appendix 1 – Changes to Schema and Validation	Changes to CompanyDetails, ExtractsAccounts, IrishInvestmentIncome, CapitalGains, ResearchAndDevelopmentCredit. **CompanyDetails**: Deleted attribute: @numberOfTransactionSec817hb: now an attribute of CompanyDetails/mandatoryDisclosure New attributes: @hasAssociatedCompanies Does the company have associated companies? @companyRegistrationOfficeNumber Company Registration Office Number @previousYearStartDate Start of most recent period for which there is a Ct1 on record @previousYearEndDate End of most recent period for which there is a Ct1 on record New elements: transferPricing: relating to SME exemption under section 835EA stockBorrow: relating to Stock Borrowing and Repurchase Agreements mandatoryDisclosure: relating to cross-border transactions and arrangements	02/04/2020

		ExtractsAccounts <u>New elements:</u> AccountingStandards: relating to the accounting framework under which financial statements are prepared **IrishInvestmentIncome** <u>New elements:</u> HybridMismatches: relating to neutralising the effect of Hybrid Mismatch Arrangements LeasingProfits: relating to profits arising from non-trading leasing activity **CapitalGains/ChargeableGains** New attribute relating to Net Chargeable Gain at 33% **ResearchAndDevelopmentCredit/RnDCreditAllowances** New attributes relating to mirco or small-sized companies **ResearchAndDevelopmentCredit/ExcessRnDCredit** New attribute relating to total credit utilisied **ResearchAndDevelopmentCredit** <u>New element:</u> RnDForSmallerCompany: relating to research and development claims for smaller companies	

1   SCHEMA OVERVIEW

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

These include for each attribute or element:

- Correct data formats

- Maximum and minimum values where applicable

- Dependent attributes or elements – other elements that must not be null or other attributes for which values must be returned in certain circumstances.

    The file will consist of a root FormCt1 element.

Please note:

- The XML message must be encoded using UTF-8. The first line within the XML message must indicate this.

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

2 ELEMENTS

Note that the Ref column in the tables below is used for internal reference.

2.1 Important Note

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

<SummaryCalculation>

< Deductions/ValueBasis>

<OtherCodes>

<Notes>

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

They are:

FormCT1:

@numamendments

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

The file will consist of one FormCt1 element.

2.2 FormCT1

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
currency	E	Y	E for Euro
formversion	Numeric	Y	Must be equal to "18" for this version of the file format. Will change with each new edition of the form.
language	'E' or 'G'	Y	E for English, G for Irish
product	Alpha	N	The name of the software company that the CT1 was developed by e.g. "A COMPANY LTD" in the product tag.

It then consists of any or all of the following elements, CompanyDetails, TradingResults, ExtractsAccounts, RentalIncome, IrishInvestmentIncome, ForeignIncome, ExemptIncome, CapitalGains, ChargeableAssets, Deductions, ResearchAndDevelopmentCredit, FilmCorporationTaxCredit, CapitalGainsDevelopmentLand, CloseCompanySurcharge, RecoveryOfIncomeTax, DividendWithholdingTax, PropertyBasedIncentives, SelfAssessmentCt, SelfAssessmentCgtIt

2.2.1 CompanyDetails

This element has the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
tradeThroughBranchOrAgency	1.5	true or false	N	Indicator of whether the company is trading in the State through a Branch or Agency.
accountPeriodStartDate	0.01a	Date	Y	The starting date for the accounting period, which is covered by the return
accountPeriodEndDate	0.01b	Date	Y	The end date for the accounting period, which is covered by the return
numOfAssociatedCompanies	1.7	Numeric	N	The number of associated companies in the group.
hasNonResidentCompanies	1.9	Alpha (true, false or null)	N	An indictator if this Company has any Associated Companies that are Irish incorporated but not regarded as tax resident in Ireland.
additionalComments	1.9i	true or false	N	Indicator of whether company wishes to add any additional comments.
additionalCommentsDetails	1.9ii	Alpha	N	Details of additional comments.
countryOfResidenceDetails	1.5b	Alpha	N	Country of residence Enter your country of residence. This field represents the code to reference the State in which they are resident. See Appendix 4 for list of country codes.
electionUnderSec629		true or false	N	Customer is making an election under Seciton 629
dtMigration		Date	N	Migration date
relevantMigratedTerritory		Alpha	N	The relevant territory to which the migrated assets were transferred
amtTax		Numeric	N	the amount of tax
containValuesInExcess		true or false	N	Contains values in excess of one billion euro
hasAssociatedCompanies		true or false	N	Has the company associated companies?
companyRegistrationOffice Number		Alpha	N	Company Registration Office Number
previousYearStartDate		Date	N	Start of most recent period for which there is a Ct1 on record
previousYearEndDAte		Date	N	End of most recent period for which there is a Ct1 on record

CompanyDetails contains the following sub-elements:

ExpressionOfDoubt, PurchaseOfOwnShares, AmendPriorAccountingPeriod, CompanyNameAndPpsn, AmendSelfAssessment, BeneficialOwner, Participator, ForeignCompany, GroupForIrishTaxPurposes, AssociatedCompany, NonResidentCompany,DirectorEmolument, DirectorAccount, ReturnContactDetails, ExemptionFromTax, QualifyingCompanies, qualifyingInvestment, controlledForeignCompany, TransactionsWithNonJurisdiction, transferPricing.

2.2.2 ExpressionOfDoubt

This element is **optional.** It has the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
declareExpressionOfDoubt	0.1	true or false	N	An Indicator of whether the filer has a genuine doubt about any of the details entered on the return.

Name	Ref	Type	Req (Y/N)	Description / Validation
details	0.1a	Alpha	N	A description of any doubt the filer might have about the return being filed.
basis	0.1b	Alpha	N	A description of the doubt, the basis for the doubt and the tax law giving rise to the doubt.
taxAmount	0.1c	Numeric	N	The amount of tax in doubt in respect of the chargeable period to which the expression of doubt relates.
documentList	0.1d	Alpha	N	List of supporting documents that are being submitted in relation to the matter involved.
guidelines	0.1e	Alpha	N	Identify any published Revenue guidelines consulted concerning the application of the law in similar circumstances.

2.2.3   PurchaseOfOwnShares

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
quotedShares	1.10a	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
quotedSharesNotDistributed	1.10b	Numeric	N	Total value of all payments referred to at (a) above which are to be treated as not being a distribution by virtue of Sec. 175(1) TCA 1997
unquotedShares	1.11a	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
unquotedSharesNotDistributed	1.11b	Numeric	N	Total value of all payments refered to at Line 1.8(a) which are to be treated as not being a distribution by virtue of Sec.176(1)

2.2.4   AmendPriorAccountingPeriod

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
endDate	1.16a	Date	N	The ending date for Accounting Period(s) originally assessed
amountOfLoanRepaid	1.16b	Numeric	N	Amount of the Directors loan repaid.
amountOfRefundDue	1.16c	Numeric	N	Amount of refund due.

2.3.4   CompanyNameAndPpsn

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
taxRefNumber	0.1ci	Alpha	Y	The Company Tax Reference Number.
name	0.1di	Alpha	Y	The name of the company.

2.3.5   ReturnContactDetails

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
agentTain	0.4a	Alpha	N	The TAIN number of the agent for the main taxpayer.
clientRefNo	0.4b	Alpha	N	The agents Reference number for the Client.
contactName	0.4c	Alpha	N	Contact's Name.
contactTelNo	0.4d	Alpha	N	Contact's Telephone or E-mail.

2.3.6   AmendSelfAssessment

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
amendSelfAssessment	0.5	true or false	N	Indicator of intention to amend return and self assessment for this period. *Note: This attribute should not be populated for original returns; it can only be populated when a customer is completing an amendment to a return via ROS Online return form.*
amendmentDetail	0.5a	Alpha	N	Enter reason for amending Self Assessment e.g. details of an error/mistake, loss claim.
amendmentReason1	0.5b	Alpha	N	Reason for amending Self Assessment e.g. details of an error/mistake, loss claim.
amendmentReason2	0.5c	Alpha	N	Reason for amending Self Assessment e.g. details of an error/mistake, loss claim.
amendmentReason3	0.5d	Alpha	N	Reason for amending Self Assessment e.g. details of an error/mistake, loss claim.

2.2.7   BeneficialOwner

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

Name	Ref	Type	Req (Y/N)	Description / Validation
address	1.3	Alpha	N	The address of Beneficial Owner.
eirCode		Alpha	N	The Eircode attached to the address of the Beneficial Owner.
percentageShare	1.3a	Numeric	N	Holding of percentage Shares.
percentageLoanStock	1.3b	Numeric	N	Holding of percentage Loan Stock.

BeneficialOwner contains the following sub-element: BenOwnerNamePPSN

2.2.7.1   *BenOwnerNamePpsn*

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
name	1.3c	Alpha	N	The Beneficial Owner's Name.
taxRefNumber	1.3d	Alpha	N	The Irish Tax Reference Number of the Beneficial owner.

2.2.8   Participator

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

Name	Ref	Type	Req (Y/N))	Description / Validation
address	1.4	Alpha	N	The address of Participator.
eirCode		Alpha	N	The Eircode attached to the address of the Participator.

Participator contains the following sub-element: ParticipatorNamePpsn

2.2.8.1   ParticipatorNamePpsn

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
name	1.4a	Alpha	N	The name of the Participator.
taxRefNumber	1.4b	Alpha	N	The Irish Tax Reference Number of the Participator.

2.2.9   ForeignCompany

This element is **optional** and can occur once. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
incorporatedCountryName	1.6	Alpha	N	The name of the foreign country the company is incorporated in

ForeignCompany contains the following sub-element: ForeignCompanyDetails,

2.2.9.1   ForeignCompanyDetails

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

Name	Ref	Type	Req (Y/N)	Description / Validation
legalOwnerForeignTaxRefNo	1.6a	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
legalOwnerAddress	1.6b	Alpha	N	The address of the Foreign Company for the legal owner.
eirCodeLegalOwn		Alpha	N	The Eircode attached to the address of the Foreign Company.
percentageShare	1.6c	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentageLoanStock	1.6d	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.
foreignBenefOwnerTaxRefNo	1.6e	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
addressBenefOwn	1.6f	Alpha	N	The address of the Foreign Company for the legal owner.
eirCodeBenefOwn		Alpha	N	The Eircode attached to the address of the Foreign Company.
percentShareBenefOwn	1.6g	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentLoanStockBenefOwn	1.6h	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.

ForeignCompany contains the following sub-elements: LegalOwnerNameAndPpsn, BenefOwnerNameAndPpsn

2.2.9.2   LegalOwnerNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.6(i)	Alpha	N	The name of the Foreign Company for the legal owner.
taxRefNumber	1.6(ii)	Alpha	N	The ppsn of the Foreign Company for the legal owner.

2.3.9.3 BenefOwnerNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.6(iii)	Alpha	N	The name of the Foreign Company for the legal owner.
taxRefNumber	1.6(iiii)	Alpha	N	The ppsn of the Foreign Company for the legal owner.

2.2.10 GroupForIrishTaxPurposes

This element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
parentCountryOfResidence	1.12	Alpha	N	Country of Residence of Parent Company.

GroupForIrishTaxPurposes contains the following sub-elements: Subsidiary, SurrenderOfLosses, ClaimToLosses, ParentNameAndPpsn

2.2.10.1 Subsidiary

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

Name	Ref	Type	Req (Y/N)	Description / Validation
countryofResidence	1.13	Alpha	N	The country of residence of the Subsidiary

Subsidiary contains the following sub-element: SubsidiaryNameAndPpsn

2.2.10.1.1 SubsidiaryNameAndPpsn

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
name	1.13a	Alpha	N	The name of Subsidiary.
taxRefNumber	1.13b	Alpha	N	The Irish Tax reference number of the Subsidiary.

2.2.10.2 SurrenderOfLosses

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

Name	Ref	Type	Req (Y/N)	Description / Validation
amountSurrendered	1.14	Numeric	N	The Amounts of Loss Surrendered relating to the company.
natureOfRelief	1.14a	Alpha	N	The Nature of the relief for the surrendering losses.
qualifingAssets		true or false	N	Declares whether the relief being surrendered is in respect to Qualifying Assets.

SurrenderOfLosses contains the following sub-element: SurrenderOfLossesNamePpsn

2.2.10.2.1 SurrenderOfLossesNamePpsn

This sub-element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
Name	1.14b	Alpha	N	Name of Company to which loss surrendered.
taxRefNumber	1.14c	Alpha	N	The Irish Tax reference number of the Company to which loss surrendered.

2.2.10.3 ClaimToLosses

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

Name	Ref	Type	Req (Y/N)	Description / Validation
natureOfRelief	1.15	Alpha	N	The Nature of relief for the claimed losses.
amountClaimed	1.15a	Numeric	N	The Amount Claimed.
qualifingAssets		true or false	N	Declares whether the relief being claimed is in respect to Qualifying Assets.

ClaimToLosses contains the following sub-element: ClaimToLossesPpsn

2.2.10.3.1 ClaimtoLossesNamePpsn

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
Name	1.15b	Alpha	N	Name of Company from which losses are claimed.
taxRefNumber	1.15c	Alpha	N	The Irish Tax Reference Number from which losses are claimed.

2.2.10.4 ParentNameAndPpsn

This element is optional and consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
Name	1.12a	Alpha	N	The name of the parent company.
taxRefNumber	1.12b	Alpha	N	The Irish Tax Reference Number of the Parent Company.

2.2.11 AssociatedCompany

This element is **optional** and can occur up to 200 times.

AssociatedCompany contains the following sub-elements: AssociatedCompanyNamePpsn, Shareholder

2.2.11.1 *AssociatedCompanyNamePpsn*

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.8	Alpha	N	The Name of Associated Company.
taxRefNumber	1.8a	Alpha	N	The Irish Tax Reference Number of the Associated Company.

2.2.11.2 *Shareholder*

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

Name	Ref	Type	Req (Y/N)	Description / Validation
percentageShare	1.8b	Numeric	N	Percentage of shareholder's shares in the company.

Shareholder contains the following sub-element: ShareholderNamePpsn

2.2.11.2.1 **ShareholderNamePpsn**

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.8c	Alpha	N	Name of Shareholder.
taxRefNumber	1.8d	Alpha	N	The Shareholders Irish Tax Reference number.

2.2.12 NonResidentCompany

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

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.9	Alpha	N	Name of Non Resident Company
irishCroNumber	1.9a	Alpha	N	Irish cro number
countryOfResidence	1.9b	Alpha	N	Country of Residence

2.2.13 DirectorEmolument

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

Name	Ref	Type	Req (Y/N)	Description / Validation
acPeriodStartDate	1.37	Date	N	The Accounting Period From date.
acPeriodEndDate	1.37a	Date	N	The Accounting Period To date.
salary	1.40	Numeric	N	The amount of the Director's salary, fees and other remuneration.
expenses	1.41	Numeric	N	Expenses payment made to Director.
amountsPaid	1.42	Numeric	N	Amount paid to other persons to defray expenses incurred by Director.
assetsTransferredToDirector	1.43	Numeric	N	Value of Assets transferred to Director.
assetsProvidedForDirector	1.44	Numeric	N	Value of Assets provided for Director's use.
valueOfOtherBenefits	1.45	Numeric	N	Value of other benefits or facilities for Director's use.

DirectorEmolument contains the following sub-elements: DirectorNamePpsn, DirectorEmolCompanyNamePpsn

2.3.13.1 DirectorEmolCompanyNamePpsn

This sub-element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
taxRefNumber	1.45a	Alpha	N	The Employer's Registration Number.
name	1.45b	Alpha	N	The Company Name.

2.3.13.1 DirectorNameAndPpsn

This sub-element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
taxRefNumber	1.45a	Alpha	N	The Employer's Registration Number.
name	1.45b	Alpha	N	The Company Name.

2.2.14 DirectorAccount

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

Name	Ref	Type	Req (Y/N)	Description / Validation
openingBalanceDr	1.23	Numeric	N	The amount of a debit opening balance.
openingBalanceCr	1.24	Numeric	N	The amount of a credit opening balance.
debits	1.25	Numeric	N	Amounts of any debits and advances.
credits	1.26	Numeric	N	Amounts of any credits and repayments.
closingBalanceDr	1.27	Numeric	N	Amount of a debit closing balance.
closingBalanceCr	1.28	Numeric	N	Amount of a credit closing balance.

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DirectorAccount contains the following sub-element: DirectorsAccountNamePpsn

2.3.14.1 *DirectorsAccountNamePpsn*

This element is **optional**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
name	1.21	Alpha	N	Name of Director or participator whose account details are being recorded.
taxRefNumber	1.22	Alpha	N	The PPS Number of the director or participator whose account details are being recorded.

2.2.15 ExemptionFromTax

This element is **optional**. It consists of the following attributes:

ExemptionFromTax contains the following sub-elements: Disposals

2.2.15.1 *Disposals*

This element is optional and can occur up to 5 times. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
amountOfDisposal		Numeric	N	If a loss arose on the disposal, enter amount here.
availOfExemptionOfTax		True or false	N	Indication if party has availed of exemption from tax in the case of gains on certain disposals under Sec. 626B.
dateOfdisposal		Date	N	Date of Disposal.
amountOfGain		Numeric	N	Amount of gain to which section 626B applies.

2.2.16 QualifyingCompanies

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
qualifyingcompany	1.50	True or false	Y	Indicate if company is a qualifying company within the meaning of Section 110 TCA 1997
specifiedpropertybusiness	1.52	True or false	N	Indication if you carry out a 'specified property business' within the meaning of Section 110(5A)?
clotransaction	1.53	True or false	N	Indication if business is CLO transaction
cmbsrmbstransaction	1.54	True or false	N	Indication if CMBS/RMBS transaction
loanoriginationbusiness	1.55	True or false	N	Indication if loan origination business
subparticipationtransaction	1.56	True or false	N	Indication if sub-participation transaction
valuespecmortgages	1.57	Numeric	N	Value of the specified mortgages as shown in the accounts
taxableprofit	1.58	Numeric	N	Taxable profits o fspecified business
sectiondiI	1.59	Numeric	N	Amount of deductions permitted by sectiondil
sectiondiII	1.50	Numeric	N	Amount of deductions permitted by sectiondiII
sectiondiIII	1.51	Numeric	N	Amount of deductions permitted by sectiondiIII
sectiondii	1.53	Numeric	N	Amount of deductions permitted by sectiondii
sectiondiii	1.54	Numeric	N	Amount of deductions permitted by sectiondiii
amountofinterest	1.55	Numeric	N	Amount of deductions permitted by amountofinterest
assetSpecifiedMortgages		True or false	N	Indication if the qualifying assets include specified mortgages

Name	Ref	Type	Req (Y/N)	Description / Validation
assetIrefUnit		True or false	N	Indication if the qualifying assets include units in an Irish Real Estate Fund (IREF)
assetStateLand		True or false	N	Indication if the qualifying assets include shares that derive the greater part of their value from land in the State

2.2.17 qualifyingInvestment

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
qualifyngInvestmentOnPeriod		true or false	N	Did investors make a qualifying investment (within the meaning of Part 16) in the company in this period?

2.2.17.1 investment

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
dtQualifyingInvestment		Date	N	Date of the qualifying investment
amountQualifyingInvestment		Numeric	N	The amount of the qualifying investment
numberOfSharesIssued		Numeric	N	The number of shares issued

2.2.18 controlledForeignCompany

This element is **optional**. It consists of the following attributes, and has the sub-element cfc:

Name	Ref	Type	Req (Y/N)	Description / Validation
isCompanyChargeableUnder35b		true or false	N	Is this company a chargeable company under the provision of Part 35B
doesSection385RApply		true or false	N	Does section 385R (10) apply?
lowProfitMarginExemption		true or false	N	Low Profit Margin Exemption
lowAccountingProfitExemption		true or false	N	Low Accounting Profit Exemption
section385R5aI		true or false	N	Section 385R(5)(a)(i)(1): the arrangements would be entered into by persons dealing at arm's length
section385R5aII		true or false	N	Section 835R(5)(a)(ii): the arrangements are subject to the provisions of section 835C

2.2.18.1 cfc

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
foreignCompanyName		Alpha	N	Name of Controlled Foreign Company
foreignTaxNumber		Alpha	N	Foreign Tax Identification Number
relevantTerritoryCfc		Alpha	N	Relevant territory of the CFC
accountingPeriodCfcBegin		Date	N	Accounting period of the CFC From:
accountingPeriodCfcEnd		Date	N	Accounting period of the CFC To:
natureOfBusiness		Alpha	N	Nature of business
detailOfCfc		Alpha	N	Details of how control is established in the CFC in accordance with S 835J, including names of person(s) and percentag`e of shareholdings held

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Name	Ref	Type	Req (Y/N)	Description / Validation
exemptionAplly		true or false	N	Does an exemption apply?
section385R5b		true or false	N	Section 835R(5)(b): the undistributed income has previously been subject to a CFC charge
effectiveTaxRateExemption		true or false	N	Effective Tax Rate Exemption
exemptPeriodGrantedInPreviousAccounting		true or false	N	Exempt Period exemption granted in previous accounting period
subsequentPeriodConditionNotMet		true or false	N	Information on why the subsequent period condition was not met, if that be the case
amountOfChargeArising25		Numeric	N	Amount of charge arising at 25% rate
amountOfChargeArising125		Numeric	N	Amount of charge arising at 12.5% rate
creditableTax25		Numeric	N	Creditable tax at 25% rate
creditableTax125		Numeric	N	Creditable tax at 12.5% rate
jurisditionsWhereCreditArose25		Alpha	N	Jurisdiction(s) where credit arose at 25% rate
jurisditionsWhereCreditArose125		Alpha	N	Jurisdiction(s) where credit arose at 12.5% rate
natureOfCredit25		Numeric	N	Nature of credit (e.g. Withholding tax) at 25% rate
natureOfCredit125		Numeric	N	Nature of credit (e.g. Withholding tax) at 12.5% rate
amountOfCredit25		Numeric	N	Amount of credit at 25% rate
amountOfCredit125		Numeric	N	Amount of credit at 12.5% rate
netCharge25		Numeric	N	Net charge at 25% rate
netCharge125		Numeric	N	Net charge at 12.5% rate
s835RamountOfChargeArising25		Numeric	N	Amount ofcharge arising under S835R at 25% rate
s835RamountOfChargeArising125		Numeric	N	Amount ofcharge arising under S835R at 12.5% rate
s835RcreditableTax25		Numeric	N	Creditable Tax under S835R at 25% rate
s835RcreditableTax125		Numeric	N	Creditable Tax under S835R at 12.5% rate
s835RjurisditionsWhereCreditArose25		Alpha	N	Jurisdiction(s) where credit arose under S835R at 25% rate
s835RjurisditionsWhereCreditArose125		Alpha	N	Jurisdiction(s) where credit arose under S835R at 12.5% rate
s835RnatureOfCredit25		Alpha	N	Nature of credit (e.g. Withholding tax) under S835R at 25% rate
s835RnatureOfCredit125		Alpha	N	Nature of credit (e.g. Withholding tax) under S835R at 12.5% rate
s835RamountOfCredit25		Numeric	N	Amount of credit (e.g. Withholding tax) under S835R at 25% rate
s835RamountOfCredit125		Numeric	N	Amount of credit (e.g. Withholding tax) under S835R at 12.5% rate
s835RnetCharge25		Numeric	N	Net charge (e.g. Withholding tax) under S835R at 25% rate
s835RnetCharge125		Numeric	N	Net charge (e.g. Withholding tax) under S835R at 12.5% rate
controllingCompanyName		Alpha	N	Name of controlling company
controllingCompanyTaxNumber		Alpha	N	Tax reference number of company if Irish
connectedCompanyName		Alpha	N	Name of connected company
connectedCompanyTaxNumber		Alpha	N	Tax reference number of connected company if Irish or the tax number of the Irish branch

2.2.19 TransactionsWithNonJurisdiction

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
transactionWithNonCoope rative		true or false	N	Did the customer enter into a transaction of paying royalty, interest or dividends to a person in any jurisdiction which is currently considered by the EU Member States collectively as a non-cooperative jurisdiction for tax purposes
byPayingRoyalty		true or false	N	Was the transaction by way of paying a royalty?
byClaimingDeduction		true or false	N	Was the transaction by way of claiming a deduction (including by way of charge) for any expenses including interest?
byPayingDividend		true or false	N	Was the transaction by way of paying a dividend or making a distribution?

2.2.20 transferPricing

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
smeExemptionUnder835a		true or false	N	Does the company qualify for the SME exemption under Section 835EA?
localFileRequired		true or false	N	Is the company required to prepare a local file?
masterFileRequired		true or false	N	Is the companyrequired to prepare a master file?

2.2.21 stockBorrow

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
stockSellerInCourseOfTrade		true or false	N	Has the company acted as the stock seller of a financial transaction within the meaing of section 753A in the course ot its trade?
stockSellerOtherwiseCourseOfTrade		true or false	N	Has the company acted as the stock seller of a financial transaction within the meaing of section 753A otherwise than in the course ot its trade?
stockBuyerInCourseOfTrade		true or false	N	Has the company acted as the stock buyer of a financial transaction within the meaing of section 753A in the course of its trade?
StockBuyerOtherwiseCourseOfTrade		true or false	N	Has the company acted as the stock buyer of a financial transaction within the meaing of section 753A otherwise than in the course of its trade?

2.2.22 mandatoryDisclosure

This element is **optional**. It has sub-elements:

2.2.22.1 *transactionsUnderSec817hb*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfTransactionSec817hb		Alpha	N	S817HB Transaction Number

2.2.22.2 *crossBorderArrangment*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
referenceNumber		Alpha	N	Reportable cross-border arrangement reference number

2.3 TradingResults

TradingResults consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
electUnderSection4522	2.29a	true or false	N	Indicator if making an election to have any interest payable, under Section 452(2)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv)

Name	Ref	Type	Req (Y/N))	Description / Validation
electUnderSection4523a	2.29b	true or false	N	Indicator if making an election to have any interest payable, under Section 452(3A)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv)
electUnderSection80a	2.28	true or false	N	Indicator if making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery.
deductionMadeSports	2.30	Numeric	N	Amount of donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997.
deductionMadeCharities	2.31	Numeric	N	Amount of donations to Charities and other Approved Bodies and claim relief under Section 848A TCA 1997.
deductionMadeOtherBodies	2.32	Numeric	N	Confirmation that a deduction has been made in this accounting period of this amount in respect of Donations to Other Approved Bodies and claim relief under Section 848A TCA 1997

TradingResults contains the following sub-elements: TonnageTax, ProfitResourceRentTax, TradeProfits, ExceptedTradeProfits, QualifyingShippingActivity, PetroleumProductionTax, QualifyingAssetsProfits

2.3.1   TonnageTax

This element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
indicatePartyToElection	2.24a	true or false	N	Indicator as to whether the company or group of companies is party to Tonnage Tax election under Section 697D TCA 1997.
dateFrom	2.33	Date	N	Tonnage Tax – Accounting Period start date. (dd/mm/yyyy).
dateTo	2.33a	Date	N	Tonnage Tax - – Accounting Period end date. (dd/mm/yyyy).
metLimit	2.25	true or false	N	Indicator of whether the Company met the 75% limit on chartered-in-tonnage.
metGroupLimit	2.25a	true or false	N	Indicator of whether the Company was party to a tonnage tax group election.
nameOfGroupRepresentative	2.25b	Alpha	N	Name of representative company - Tonnage Tax Group.
groupDateFrom	2.25f	Date	N	Group Tonnage Tax From Date. (dd/mm/yyyy).
groupDateTo	2.25g	Date	N	Group Tonnage Tax To Date. (dd/mm/yyyy).
profitsTonnageTax	2.27	Numeric	N	Total Tonnage Tax Profits.
groupArrangement	2.25e	Alpha	N	Indicator of whether the Group met the 75% limit on chartered-in-tonnage. It can be one of the following values: "Yes", "No", or "Not Applicable". 'Not applicable' if the company is party to a group arrangement but is not the representative company.

TonnageTax contains the following sub-elements: SingleCompany, GroupofCompanies, Ships

2.3.1.1   *SingleCompany*

This sub-element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
name	2.24b	Alpha	N	Name of Company.
taxRefNumber	2.24c	Alpha	N	Tax Reference Number.

2.3.1.2   *GroupofCompanies*

This sub-element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
name	2.25b	Alpha	N	Name of tonnage tax group of companies.
taxRefNumber	2.25c	Alpha	N	Tax reference number of representative company.

2.3.1.3   *Ship*

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

Name	Ref	Type	Req (Y/N)	Description / Validation
name	2.26a	Alpha	N	Name of Ship.
imoNumber	2.26b	Numeric	N	IMO Number.
typeOfInterest	2.26c	Alpha	N	Type of Interest in Ship. Choice of one of the following: Blank – i.e. Choose blank for none O – owned or bareboat chartered in C – chartered in other than or bareboat terms G – chartered from another member of the same tonnage tax group
netTonnage	2.26d	Numeric	N	Net Tonnage.
daysOperated	2.26e	Numeric	N	Number of days operated.
tonnageProfits	2.27f	Numeric	N	Tonnage Tax Profits.

2.3.2   ProfitResourceRentTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalPrrtDue	2.14d	Numeric	N	Total Profit Resource Rent Tax Due

ProfitResourceRentTax contains the following sub-element: PrrtDetails

2.3.2.1   *PrrtDetails*

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

Name	Ref	Type	Req (Y/N)	Description / Validation
licenceNumber	2.14	Alpha	N	Licence Number / Authorisation ID
dateAuthorisationGranted		Date	N	Date when authorisation was granted
aggrCumulativeExpenditure	2.14ai	Numeric	N	Aggregate Cumulative Field Expenditure.
amountOfExpenditure	2.14aii	Numeric	N	Amount of Field Expenditure applicable for the period to which this return relates.
amountOfExpenditurePrev	2.14aiii	Numeric	N	Amount of Field Expenditure applicable for the previous accounting periods.
aggrCumulativeProfits	2.14b	Numeric	N	Aggregate Cumulative Field Profits
amountOfProfits	2.14bi	Numeric	N	Amount of Field Profits applicable for the period to which this return relates
amountOfProfitsPrev	2.14bii	Numeric	N	Amount of Field Profits applicable for the previous accounting periods.
amountPayable	2.14c	Numeric	N	Amount of Profit Resource Rent Tax, if any, payable for this Taxable Field

2.3.3 TradeProfits

This element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
profitsBeforeCapAllow nces	2.1a	Numeric	N	Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances.
balancingCharges	2.2	Numeric	N	Any balancing charges paid on trading results.
capAllPropWithIncentives	2.3	true or false	N	Indicator of Capital Allowances including Property Incentives.
machineryAndPlant	2.4a	Numeric	N	Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyEfficient	2.4b	Numeric	N	Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997.
industrialBuildings	2.5	Numeric	N	Capital Allowances on trading income relating to Industrial Buildings.
other	2.6a	Numeric	N	Other capital allowances on trading income.
expendPatentRights	2.6bi	Numeric	N	Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997(Trade Profits chargeable at Standard Rate of 12.5%)
capAllowPatentRights	2.6bii	Numeric	N	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%)
expendKnowHow	2.6biii	Numeric	N	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
expendKnowHowAllowanc e	2.6biv	Numeric	N	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%)
tradingLossesBroughtFwd	2.7	Numeric	N	Total Trading Losses Forward (from earlier accounting period(s))
amountOfLossesUtilised	2.7b	Numeric	N	Amount of losses utilised in this accounting period
balTradeLossAvailCarryF wd	2.8	Numeric	N	Total Trading Losses before Capital Allowances in this accounting period
lossOffsetTradingIncome	2.7c	Numeric	N	Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods
lossClaimUnderCarryBack	1.17	Numeric	N	Loss claimed under Sec. 396A(3) TCA 1997 (carry back of losses)
charges	2.9	Numeric	N	Charges – other than those on excepted trades.
groupRelief	2.10a	Numeric	N	Total Group Relief claimed
amtGrpReliefExcessCapAl low	2.10b	Numeric	N	Amount at 'Total Group Relief Claimed' referred to Excess Capital allowances
amtGrpReliefTradeCharge s	2.10c	Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade Charges
livingCityYes		True or false	N	Indicates if industrial building in question is part of the Living City initialtive.
livingCityNo		True or false	N	Indicates if industrial building in question is not part of the Living City initialtive.
ibaAviationYes		True or false	N	Indicate if any amount of industrial buildings allowances Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n)
ibaAviationNo		True or	N	Indicate if any amount of industrial buildings allowances

Name	Ref	Type	Req (Y/N)	Description / Validation
		false		Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n)
ibaClaimAccRate		Numeric		Amount of industrial buildings allowances claim at the accelerated rate under S272(3)(k)(i)
ibaAddress		Alpha	N	Address of building.
ibaEirCode		Alpha	N	EirCode of address.
aggAmountExpenditure		Numeric	N	The aggregate amount of expenditure.
childcareFitnessCentreEquipment		Numeric	N	Amount spent on Machinery and Plant – 'childcare and fitness centre equipment' (section 285B TCA 1997)
gasVehiclesRefuellingEquipment		Numeric	N	Amount spent on Machinery and Plant - 'gas vehicles and refuelling equipment' (section 285C TCA 1997)
indBuildAllowForChildOrFitness		Numeric	N	Any amount of Industrial Buildings Allowance claimed in respect of a building used for the purposes of providing childcare services or a fitness centre to employees.

TradeProfits contains the following sub-element: IntangibleAssets, LivingCity

2.3.3.1 *IntangibleAssets*

This element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
companyElectionSec291A4	2.4dii	true or false	N	If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
capAllowClaimedAccounts	2.4diii	Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
capAllowClaimedFixed	2.4div	Numeric	N	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%)
interestClaimedTradeDed	2.4dv	Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
interestClaimedAsCharge	2.4vi	Numeric	N	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection615ElectTrans	2.4viia	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection615ElectAcq	2.4viib	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection617ElectTrans	2.4viiia	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection617ElectAcq	2.4viiib	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)

Name	Ref	Type	Req (Y/N)	Description / Validation
intangAssetCapAllowance Amount		Numeric	N	Amount of specified intangible assets capital allowances. (Trade Profits chargeable at Standard Rate of 12.5%)
capAllowClaimedAccounts Before		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance)
capAllowClaimedAccounts After		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance)
capAllowClaimedAccounts NotUsed		Numeric	N	Amount of capital allowances, claimed under S 291A(3) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods
capAllowClaimedAcounts NotUsedOnOrAfter		Numeric	N	If an amount of capital allowances for carry forward at line (iii) refers to capital expenditure incurred on or after 11 October 2017, enter that amount here
capAllowClaimedFixedBef ore		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017 (Fixed rate allowance)
capAllowClaimedFixedAfte r		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017, (Fixed rate allowance)
capAllowClaimedFixedNot Used		Numeric	N	Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods
capAllowClaimedFixedNot UsedOnOrAfter		Numeric	N	If an amount of capital allowances for carry forward at line (vii) refers to capital expenditure incurred on or after 11 October 2017, enter that amount here

IntangibleAssets contains the following sub-elements: JntSection615NamePpsn, JntSection617NamePpsn

2.3.3.1.1 JntSection615NamePpsn

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
Name	2.4viiII	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
taxRefNumber	2.4viiIIb	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)

2.3.3.1.2 JntSection617NamePpsn

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N))	Description / Validation
name	2.4viiiII	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
taxRefNumber	2.4viiiIIb	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)

2.3.3.2   Livingcity

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
amountOfClaim		Numeric	N	The amount of claim
addressQualPremises		Alpha	N	The address of the qualifying premises
lciEirCode		Alpha	N	The eircode of the qualifying premises
aggQualExpendDetails		Alpha	N	Details of the aggregate of all qualifying expenditure incurred by the company in respect of the qualifying premises
serviceDescription		Numeric	N	Description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises

2.3.3.3   LiTradeProf

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
claim372AAC		Numeric	N	Amount of claim under section 372AAC (commercial property)
claim372AAD		Numeric	N	Amount of claim under section 372AAD (residential property)
addrqualifying		Alpha	N	The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAC)
eircodequalifying		Alpha	N	The eircode of the qualifying premises
addrspecial		Alpha	N	The special qualifying premises in respect of which the eligible expenditure was incurred (s.372AAD)
eircodespecial		Alpha	N	Eircode of special qualifying premises
qualifyingexpenditure		Alpha	N	Qualifying expenditure incurred by the company in repect of the qualifying premises (s. 372AAC)
eligibleexpenditure		Alpha	N	Qualifying expenditure incurred by the company in repect of the qualifying premises (s. 372AAC)
qualpremisesdescription		Alpha	N	Description of the nature of the retail or other service which is provided
identificationnumber		Alpha	N	Unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012
referencenumber		Alpha	N	Ref number (supplied by the local authority)

2.3.4 ExceptedTradeProfits

This element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation

Name	Ref	Type	Req (Y/N))	Description / Validation
profitsExceptedTrade	2.11	Numeric	N	Excepted Trade Profits after losses, charges, capital allowances, balancing charges and group relief.
tradingLossesFwd	2.12a	Numeric	N	Amount of losses utilised in this accounting period. Total Trading Losses Forward (from earlier accounting period(s)) (Losses on the sale of Residential Development Land prior to 31/12/2008 should be reduced by 20% (Sec. 644C(2) TCA 1997))
amountOfLossesUtilised	2.12c	Numeric	N	Balance of amount at 'Total Trading Losses Forward' above, not used in this accounting period and available for carry forward to succeeding accounting periods
balTradLossAvailCarryFwd	2.13	Numeric	N	Losses appropriate to this trade in this accounting period
doProfitsRelateToRelevantTrade		true or false	N	Do the profits above relate in whole or in part to a relevant trade within the meaning of Sec. 291A?
amountCapitalAllowancesBefore		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance)
amountCapitalAllowancesAfter		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance)
amountCapitalAllowancesClaimedNotUsed		Numeric	N	Total amount of unused capital allowances, claimed under S291A(3) TCA 1997 in this accounting period or any earlier accounting
amountCapitalAllowancesNotUsedAfter		Numeric	N	Amount of capital allowances for carry forward (amountCapitalAllowancesClaimedNotUsed) that refers to capital expenditure incurred on or after 11 October 2017
companyisMakingElectionUnderTca		true or false	N	Is the company making an election under Sec. 291A(4) TCA 1997?
amountCapitalAllowancesUndetTcaBefore		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017
amountCapitalAllowancesUndetTcaAfter		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017
amountCapitalAllowancesUndetTcaNotUsed		Numeric	N	Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods
amountCapitalAllowancesUndetTcaNotUsedAfter		Numeric	N	The amount of capital allowances for carry forward (amountCapitalAllowancesUndetTcaNotUsed) that refers to capital expenditure incurred on or after 11 October 2017
amountInterestClaimedBefore		Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital

Name	Ref	Type	Req (Y/N))	Description / Validation
				expenditure incurred before 11 October 2017
amountInterestClaimedAfter		Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred on or after 11 October 2017
amountInterestClaimedForCarryBefore		Numeric	N	Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred before 11 October 2017
amountInterestClaimedForCarryAfter		Numeric	N	Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred on or after 11 October 2017
amountInterestClaimedUnderTca		Numeric	N	Amount of interest claimed as a charge on income as restricted under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets
jointElectionUnderTca615		true or false	N	Is a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset?
transferringOrAquiringUnder615		Alpha	N	Whether the company is transferring or acquiring the asset
companyTaxNumberUnder615		Alpha	N	The tax reference number of the other company under Sec. 615
companyNameUnder615		Alpha	N	The name of the other company under Sec. 615
jointElectionUnderTca617		true or false	N	Is a joint election being made under Sec. 617(4) TCA 1997 in respect of a specified intangible asset?
transferringOrAquiringUnder617		Alpha	N	Whether the company is transferring or acquiring the asset
companyTaxNumberUnder617		Alpha	N	The tax reference number of the other company under Sec. 617
companyNameUnder617		Alpha	N	The name of the other company under Sec. 617
amountOfLossesUtilised		Numeric	N	Amount of losses utilised in this accounting period
lossesAppropriateToTrade		Numeric	N	Losses appropriate to this trade in this accounting period

2.3.5 QualifyingShippingActivity

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N))	Description / Validation
profits	2.15	Numeric	N	Profits from Qualifying Shipping Activities before Capital Allowances.
balancingCharges	2.16	Numeric	N	Balancing Charges relating to shipping income.
capitalAllowances	2.17	Numeric	N	Specified Capital Allowances on qualifying shipping activities.

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Name	Ref	Type	Req (Y/N))	Description / Validation
machineryAndPlant	2.18a	Numeric	N	Capital allowances on Machinery and Plant (including motor vehicles) relating to qualifying shipping activities.
energyEfficient	2.18b	Numeric	N	Any amount entered at machineryandplantshipping that refers to 'energy-efficient equipment' under Sec 285A TCA 1997
industrialBuildings	2.19	Numeric	N	Capital allowances on Industrial Buildings relating to qualifying shipping activities.
other	2.20	Numeric	N	Other Capital allowances relating to qualifying shipping activities.
lossesBroughtForward	2.21a	Numeric	N	Qualifying Shipping losses brought forward (from earlier accounting period(s)).
amountLossesAvailCarryFwd	2.21c	Numeric	N	Qualifying Shipping Balance of Trading Losses available for carry forward to next period.
charges	2.22	Numeric	N	Charges on Qualifying Shipping activities.
groupRelief	2.23a	Numeric	N	Total Group Relief claimed on Qualifying Shipping activities.
amtClaimInRespExcessCapAll	2.23b	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess Capital allowances on Qualifying Shipping activities.
amtClaimInRespTradeCharges	2.23c	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess ShippingCharges on Qualifying Shipping activities.
amountLossesUtilised	2.21b	Numeric	N	Amount of losses utilised in this accounting period - Shipping

2.3.6   PetroleumProductionTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalPptDue		Numeric	N	Total Petroleum Production Tax Due

PetroleumProductionTax contains the following sub-element: PrrtDetails

2.3.6.1   PptDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N))	Description / Validation
licenceNumber		Alpha	N	Petroleum production license number.
dateAuthorisationAwarded		Date	N	Date authorisation awarded, in the format (dd/mm/yyyy).
aggrCumulativeCosts		Numeric	N	Aggregate cumulative field costs.
amtOfCostsApplicable		Numeric	N	Amount of field costs applicable for the period to which this return relates.
amtOfCostsApplicablePrevious		Numeric	N	Amount of field costs applicable for the previous period.
aggrCumulativeGrossRevenue		Numeric	N	Aggregate cumulative field gross revenue.
amtOfRevenueApplicable		Numeric	N	Amount of field gross revenue applicable for the period to which this return relates.
amtOfRevenueApplicablePrevious		Numeric	N	Amount of field gross revenue applicable for the previous accounting periods.
amtOfTransportationExpenditure		Numeric	N	Amount of transportation expenditure.
amtOfEligibleExpenditure		Numeric	N	Amount of eligible expenditure.
amtOfNetIncome		Numeric	N	Amount of net income.
amtOfPetroleumTaxPayable		Numeric	N	Amount of petroleum production tax payable for each taxable field.

2.3.7 QualifyingAssetsProfits

There cannot be any entries in this element if the accounting period start date is prior to 01/01/2017. This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
profitsBeforeCapAllownces		Numeric	N	Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances.
balancingCharges		Numeric	N	Any balancing charges paid on trading results.
capAllPropWithIncentives		true or false	N	Indicator of Capital Allowances including Property Incentives.
machineryAndPlant		Numeric	N	Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyEfficient		Numeric	N	Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997.
industrialBuildings		Numeric	N	Capital Allowances on trading income relating to Industrial Buildings.
other		Numeric	N	Other capital allowances on trading income.
expendPatentRights		Numeric	N	Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997(Trade Profits chargeable at Standard Rate of 12.5%)
capAllowPatentRights		Numeric	N	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%)
expendKnowHow		Numeric	N	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
expendKnowHowAllowance		Numeric	N	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%)
tradingLossesBroughtFwd		Numeric	N	Total Trading Losses Forward (from earlier accounting period(s))
amountOfLossesUtilised		Numeric	N	Amount of losses utilised in this accounting period
balTradeLossAvailCarryFwd		Numeric	N	Total Trading Losses before Capital Allowances in this accounting period
lossOffsetTradingIncome		Numeric	N	Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods
charges		Numeric	N	Charges – other than those on excepted trades.
groupRelief		Numeric	N	Total Group Relief claimed
amtGrpReliefExcessCapAllow		Numeric	N	Amount at 'Total Group Relief Claimed' referred to Excess Capital allowances
amtGrpReliefTradeCharges		Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade Charges
livingCityYes		True or false	N	Indicates if industrial building in question is part of the Living City initialtive.
livingCityNo		True or false	N	Indicates if industrial building in question is not part of the Living City initialtive.
ibaAddress		Alpha	N	Address of building.
ibaEirCode		Alpha	N	EirCode of address.
aggAmountExpenditure		Numeric	N	The aggregate amount of expenditure.
carryBackOfLosses		Numeric	N	The amount loss being claimed from a succeeding period

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Name	Ref	Type	Req (Y/N)	Description / Validation
reliefClaimedSec769I		Numeric	N	Amount of Relief Claimed under Sec. 769I.
QualExpIPAsset		Numeric	N	Qualifying expenditures incurred to develop IP asset
OverallExpIPAsset		Numeric	N	Overall expenditure incurred to develop IP asset
OverallIncomeIPAsset		Numeric	N	Overall income from IP asset
priorYearProtectiveClaim		Numeric	N	Amount of protective claim in prior years.
currentYearProtectiveClaim		Numeric	N	Amount of protective claim in current year.
totalProtectiveClaim		Numeric	N	Total protective claim as at end of accounting period.
ComputerProgramsNumPriorYears		Numeric	N	Number of Computer Programs of which the relief is being claimed for prior years.
ComputerProgramsPriorYears		Numeric	N	Value of Computer Programs of which the relief is being claimed for prior years.
ComputerProgramsNumNewClaims		Numeric	N	Number of Computer Programs of which the relief is being claimed for new claims.
ComputerProgramsNewClaims		Numeric	N	Value of Computer Programs of which the relief is being claimed for new claims.
QualifyingPatentsNumPriorYears		Numeric	N	Number of Qualifying Patents of which the relief is being claimed for prior years.
QualifyingPatentsPriorYears		Numeric	N	Value of Qualifying Patents of which the relief is being claimed for prior years.
QualifyingPatentsNumNewClaims		Numeric	N	Number of Qualifying Patents of which the relief is being claimed for new claims.
QualifyingPatentsNewClaims		Numeric	N	Value of Qualifying Patents of which the relief is being claimed for new claims.
Section769RNumClaimsPriorYears		Numeric	N	Number of Section 769R Claims of which the relief is being claimed for prior years.
Section769RClaimsPriorYears		Numeric	N	Value of Section 769R Claims of which the relief is being claimed for prior years.
Section769RNumClaimNewClaims		Numeric	N	Number of Section 769R Claims of which the relief is being claimed new claims.
Section769RClaimsNewClaims		Numeric	N	Value of Section 769R Claims of which the relief is being claimed new claims.
FamilyOfAssetsNumPriorYears		Numeric	N	Number of Family Of Assets of which the relief is being claimed for prior years.
FamilyOfAssetsPriorYears		Numeric	N	Value of Family Of Assets of which the relief is being claimed for prior years.
FamilyOfAssetsNumNewClaims		Numeric	N	Number of Family Of Assets of which the relief is being claimed for new claims.
FamilyOfAssetsNewClaims		Numeric	N	Value of Family Of Assets of which the relief is being claimed for new claims.
OtherAssetsNumPriorYears		Numeric	N	Number of Other Assets of which the relief is being claimed for prior years.
OtherAssetsPriorYears		Numeric	N	Value of Other Assets of which the relief is being claimed for prior years.
OtherAssetsNumNewClaims		Numeric	N	Number of Other Assets of which the relief is being claimed for new claims.
OtherAssetsNewClaims		Numeric	N	Value of Other Assets of which the relief is being claimed for new claims.
numQualifyingAsset		Numeric	N	Number of Qualifying Assets of which the relief is being claimed for new claims.
qualifyingAsset		Numeric	N	Value of Qualifying Assets of which the relief is being claimed for new claims.

QualifyingAssetsProfits contains the following sub-element: IntangibleAssets

2.3.7.1   IntangibleAssets

This element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
companyElectionSec291A4		true or false	N	If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
capAllowClaimedAccounts		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
capAllowClaimedFixed		Numeric	N	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%)
interestClaimedTradeDed		Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
interestClaimedAsCharge		Numeric	N	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection615ElectTrans		true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection615ElectAcq		true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection617ElectTrans		true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
jntSection617ElectAcq		true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)

IntangibleAssets contains the following sub-elements: JntSection615NamePpsn, JntSection617NamePpsn

2.3.7.1.1 JntSection615NamePpsn

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
Name		Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
taxRefNumber		Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)

2.3.7.1.2 JntSection617NamePpsn

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N))	Description / Validation
name		Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
taxRefNumber		Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)

2.3.7.2   *Livingcity*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
amountOfClaim		Numeric	N	The amount of claim
addressQualPremises		Alpha	N	The address of the qualifying premises
lciEirCode		Alpha	N	The eircode of the qualifying premises
aggQualExpendDetails		Alpha	N	Details of the aggregate of all qualifying expenditure incurred by the company in respect of the qualifying premises
serviceDescription		Numeric	N	Description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises

2.3.8   RelevantTradeWithinSection291a

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
profitsCapitalExpenditureBefore		Numeric	N	Profits of a 'relevant trade' within the meaning of Sec. 291A that relate to capital expenditure incurred before 11 October 2017
profitsCapitalExpenditureAfter		Numeric	N	Profits of a 'relevant trade' within the meaning of Sec. 291A that relate to capital expenditure incurred on or after 11 October 2017
balanceCapitalExpenditureBefore		Numeric	N	Balancing Charges that relate to capital expenditure incurred before 11 October 2017
balanceCapitalExpenditureAfter		Numeric	N	Balancing Charges that relate to capital expenditure incurred on or after 11 October 2017
amountCapitalAllowancesBefore		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 in respect to capital expenditure incurred before 11 October 2017 (Accounts-based allowance)
amountCapitalAllowancesAfter		Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period in respect to capital expenditure incurred on or after 11 October 2017, (Accounts-based allowance)
amountCapitalAllowancesClaimedNotUsed		Numeric	N	Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods
amountCapitalAllowancesNotUsedAfter		Numeric	N	Amount of capital allowances for carry forward (amountCapitalAllowancesClaimedNotUsed) that refers to capital expenditure incurred on or after 11 October 2017
companyisMakingElection		true or	N	Is the company making an election under Sec. 291A(4)

Name	Ref	Type	Req (Y/N))	Description / Validation
UnderTca		false		TCA 1997?
amountCapitalAllowances UndetTcaBefore		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred before 11 October 2017 (Fixed rate allowance)
amountCapitalAllowances UndetTcaAfter		Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997, in respect to capital expenditure incurred on or after 11 October 2017, (Fixed rate allowance)
amountCapitalAllowances UndetTcaNotUsed		Numeric	N	Amount of capital allowances claimed under S 291A(4) TCA 1997, not used in this accounting period for carry forward to succeeding accounting periods
amountCapitalAllowances UndetTcaNotUsedAfter		Numeric	N	Aamount of capital allowances for carry forward (mountCapitalAllowancesUndetTcaNotUsed) incurred on or after 11 October 2017
amountInterestClaimedBef ore		Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred before 11 October 2017
amountInterestClaimedAft er		Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets relating to capital expenditure incurred on or after 11 October 2017
amountInterestClaimedFor CarryBefore		Numeric	N	Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred before 11 October 2017
amountInterestClaimedFor CarryAfter		Numeric	N	Amount of unused interest claimed as a trade deduction in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to capital expenditure incurred on or after 11 October 2017
amountInterestClaimedUn derTca		Numeric	N	Amount of interest claimed as a charge on income as restricted under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets
jointElectionUnderTca615		true or false	N	Is a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset?
transferringOrAquiringUnd er615		Alpha	N	Is the company transferring or acquiring the asset?
companyTaxNumberUnde r615		Alpha	N	The tax reference number of the other company under Sec. 615(4)(a) TCA 1997
companyNameUnder615		Alpha	N	The name of the other company under Sec. 615(4)(a) TCA 1997
jointElectionUnderTca617		true or false	N	Is a joint election being made under Sec. 617(4) TCA 1997 in respect of a specified intangible asset?
transferringOrAquiringUnd er617		Alpha	N	Whether the company is transferring or acquiring the asset
companyTaxNumberUnde r617		Alpha	N	The tax reference number of the other company under Sec. 617(4) TCA 1997
companyNameUnder617		Alpha	N	The name of the other company under Sec. 617(4) TCA 1997

2.4 ExtractsAccounts

ExtractsAccounts consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
from	2.33	Date	N	Extracts from Accounts period starting date. (dd/mm/yyyy).
to	2.33a	Date	N	Extracts from Account period ending date. (dd/mm/yyyy).
endingDate	2.34	Date	N	Extracts from Account – Ending date of the return with which the accounts were submitted. (dd/mm/yyyy).
s76afield		True or false	N	If you wish to elect that the treatment of S 76A (as amended by FA 2017) shall apply for this accounting period, tick the box.

ExtractsAccounts contains the following sub-elements: Income, TradingAccItem, Expenses, BalanceSheet, AdjustedNetProfit, AdjustmentsMadeToProfit, NotesToThe Accounts, XbrlOptions

2.4.1 Income

This element is **optional** and can occur **once**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
sales	2.35	Numeric	N	Extracts from accounts - Sales/Receipts/Turnover.
receipts	2.36	Numeric	N	Extracts from accounts - Receipts from Government Agencies - GMS, etc.
otherIncome	2.37	Numeric	N	Extracts from accounts - Other Income.

2.4.2 TradingAccItem

TradingAccItem is **optional** and can occur **once**. It consists of the following attributes consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
purchases	2.38	Numeric	N	Extracts from accounts - Purchases.
grossTradingProfit	2.39	Numeric	N	Extract from accounts - Gross Trading Profits.

2.4.3 Expenses

Expenses is **optional** and can occur **once**. It consists of the following attributes consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
salaries	2.40	Numeric	N	Extract from accounts - Salaries/Wages, Staff Costs.
directorsRemuneration	2.41	Numeric	N	Extract from Accounts - Directors' remuneration including fees.
subContractors	2.42	Numeric	N	Extracts from accounts - Sub-Contractors.
professionalFees	2.43	Numeric	N	Extracts from accounts - Consultancy, Professional Fees.
subsistence	2.44	Numeric	N	Extracts from accounts - Motor, Travel and Subsistence.
repairsRenewals	2.45	Numeric	N	Extracts from accounts - Repairs/Renewals.
interestPayables	2.46	Numeric	N	Extracts from accounts - Interest Payable.
depreciation	2.47	Numeric	N	Extract from accounts - Depreciation, Goodwill, Capital write-off.
otherExpenses	2.49	Numeric	N	Extracts from accounts - Other Expenses (Total).

Expenses contains the following sub-element: ProvForBadDebts

2.4.3.1 ProvForBadDebts

This sub-element is **optional** and can only **once**. It consists of any of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
positiveAmount	2.48a	Numeric	N	Extracts from accounts - Provisions including Bad Debts - positive.
negativeAmount	2.48b	Numeric	N	Extracts from accounts - Provisions including Bad Debts - negative.

2.4.4 BalanceSheet

BalanceSheet is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
stockWIPFinishedGoods	2.51	Numeric	N	Extracts from accounts - Stock, Work In Progress, Finished Goods.
debtors	2.52	Numeric	N	Extracts from accounts - Debtors and Prepayments.
cashBank	2.53	Numeric	N	Extracts from accounts - Cash on hand, Bank – Debit.
bankLoanOD	2.54	Numeric	N	Extracts from accounts - Bank/Loans/ Overdraft - credit.
creditorsAndAccruals	2.55	Numeric	N	Extract from accounts - Creditors and Accruals.
clientAccountBalance	2.56	Numeric	N	Extracts from accounts - Client account Balances - Debit.
clientAccountBalanceCR	2.57	Numeric	N	Extracts from accounts - Client Account Balances - Credit.
taxCreditors	2.58	Numeric	N	Extract from accounts - Tax Creditors.

BalanceSheet contains the following sub-elements: DirectorsCurrentAC, ShareholdersFunds

2.4.4.1   2.4.1.4.1 DirectorsCurrentAC

DirectorsCurrentAC is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
positiveAmount	2.50a	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – positive.
negativeAmount	2.50b	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – negative.

2.4.4.2   2.4.1.4.2 ShareholdersFunds

ShareholdersFunds is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
positiveAmount	2.59a	Numeric	N	Extracts from accounts - Shareholder's Funds - positive.
negativeAmount	2.59b	Numeric	N	Extracts from accounts - Shareholder's Funds - negative.

2.4.5 AdjustedNetProfit

AdjustedNetProfit contains the following sub-element: OrdActivitiesBeforeTax

2.4.5.1   2.4.1.5.1 OrdActivitiesBeforeTax

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
positiveAmount	2.60	Numeric	N	Extracts from accounts - Profit on ordinary activities before taxation.
negativeAmount	2.61	Numeric	N	Extract from accounts - Loss on ordinary activities before taxation.

2.4.6   AdjustmentsMadeToProfit

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
subscriptions	2.62	Numeric	N	Extracts from accounts - Subscriptions and Donations.
entertainment	2.63	Numeric	N	Extracts from accounts - Entertainment Expenses.
disallowableLegalExpenses	2.64	Numeric	N	Extracts from accounts - Disallowable legal and professional expenses.
section130Interest	2.65	Numeric	N	Extracts from accounts - Section 130 Loan Interest.
lightHeatPhone	2.66	Numeric	N	Extracts from accounts - Light, Heat and Phone.

AdjustmentsMadeToProfit contains the following sub-element: SaleOfAssets

2.4.6.1   *SaleOfAssets*

This sub-element is **optional** and can occur **once**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
positiveAmount	2.67	Numeric	N	Extracts from accounts - Net Gain on sale of fixed/chargeable assets.
negativeAmount	2.68	Numeric	N	Extracts from accounts - Net loss on sale of fixed/chargeable assets.

2.4.7   NotesToTheAccounts

This element is **optional** and can occur **once.** It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
indicateEmphasisOfMatter	2.69	true or false	N	Extracts from accounts – Indicator of whether there is any emphasis of matter opinions from the auditors.
indicateAuditQualifiedOpinion	2.70	true or false	N	Extract from accounts – Indicator of whether there is any qualified opinion from the auditors.
indicateAuditDisclaimer	2.71	true or false	N	Extracts from accounts – Indicator of whether there is any disclaimed opinion from the auditors.
indicateAdverseOpinion	2.72	true or false	N	Extracts from accounts – Indicator of whether there is any adverse opinion from the auditors.
indicateChangeInAssets	2.73	true or false	N	Extracts from accounts – Indicator of whether there has been any changes in accounting policy with regard to depreciation of fixed assets.
indicateChangeInStock	2.74	true or false	N	Extracts from accounts – Indicator of whether there has been any change in accounting policy with regard to stocks and work in progress.
indicateChangeInDevelopment	2.75	true or false	N	Extracts from accounts - Indicator of whether there has been any change in accounting policy with regard to development transactions.
indicateChangeInOther	2.76	true or false	N	Extracts from accounts - Indicator of whether there has been any other changes in accounting policy.
indicatePriorYearAdjust	2.77	true or false	N	Extracts from accounts – Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors.
indicateChangeInNature	2.78	true or false	N	Extracts from accounts - Indicator of whether there has been a change in the nature of the Company's/business' activities during the accounting period.
indicateExceptionalItem	2.79	true or false	N	Extracts from accounts – Indicator of whether there are any exceptional items as defined in the Financial Reporting Standards, occurred during the year.
additionalInfo	2.80	Alpha	N	Extracts from accounts - Additional notes.

2.4.8   XbrlOptions

One (and only one) of the 5 XBRL Options must be selected in order for a return to pass validation.

Name	Ref	Type	Req (Y/N))	Description / Validation
submitViaIxbrlr	21.1	true or false	N	Indicator to state I am not mandated to file financial statements in iXBRL format but I elect to do so.
largeCaseDivision	21.2	true or false	N	Indicator to state my tax affairs are dealt with in Revenue's Large Cases Division or I am not excluded from filing financial statements in iXBRL format under options 3, 4 or 5 below
notMandatedExclusion	21.3	true or false	N	Indicator to state my tax affairs are not dealt with in Revenue's Large Cases Division and I am not mandated under phase 2 to file financial statements in iXBRL format
inactiveCompLargeCaseDiv	21.4	true or false	N	Indicator to state The company is inactive and there is no income or expenses on the Profit and Loss account and there is a balance sheet movement of less then €500.
companyInLiquidation	21.5	true or false	N	The company is in liquidation

XbrlOptions contains the following sub-element: XbrlCompanyCategory

2.4.8.1   *XbrlCompanyCategory*

This sub-element is **optional** and can occur **once.** . It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
statementsSubjectToAudit	21.6	true or false	N	Indicator to state the category is :Preparation and publication of financial statements required under (ROI) Companies Act (CA)- subject to CA Statutory Audit
statementsNotSubjectToAudit	21.7	true or false	N	Indicator to state the category is Preparation and publication of financial statements required under (ROI) Companies Act (CA) - not subject to CA Statutory Audit
statementsOtherThanCompAct	21.8	true or false	N	Indicator to state the category is : Preparation and publication of financial statements required under (ROI) legislation other than the Companies Act (e.g. Industrial and Provident Societies Acts 1893-2014)
statementsNotRequired	21.9	true or false	N	Indicator to state the category is :Tax Resident in ROI - not required to prepare and publish financial statements under legislation in country of incorporation or in ROI.
statementsOtherJurisdiction	21.10	true or false	N	Indicator to state the category is :Tax Resident in ROI - Preparation and publication of financial statements required under legislation in another jurisdiction (e.g. UK incorporated company bound by the UK Companies Act)

Name	Ref	Type	Req (Y/N))	Description / Validation
notTaxResident	21.11	true or false	N	Indicator to state the category is :Not Tax Resident in ROI - Operating a Branch or Agency in ROI
groupHoldingCompany	21.12	true or false	N	Indicator to state the category is :Group Holding Company

2.4.9 accountingStandards

This element is **optional** and can occur **once**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
accountingFramework		Numeric	N	The accounting framework under which the financial statements are prepared
otherFramework		Alpha	N	The accounting framework under which the financial statements are prepared, if not in the list provided

2.5 RentalIncome

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
indicateCompliance	3.1	true or false	N	Indicator of whether the registration requirements of Part 7 of the Residential Tenancies Act 20o4 have been complied with in respect of all residential premises.
rentalIncomeValueResidential	3.2	Numeric	N	Rental Income residential (include 'Section 23' Relief clawback, if any).
numPropertiesresidential	3.2a	Numeric	N	Number of rental residential properties
rentalIncomeValueCommercial	3.2b	Numeric	N	Rental Income commercial (include 'Section 23' Relief clawback, if any).
numPropertiesCommercial	3.2c	Numeric	N	Number of rental commercial properties
residentialrepairs	3.2d	Numeric	N	Repairs expenditure in resepect of residential properties
residentialinterest	3.2e	Numeric	N	Allowable interest in resepect of residential properties
commercialrepairs	3.2f	Numeric	N	Repairs expenditure in resepect of commercial properties
commercialinterest	3.2g	Numeric	N	Allowable interest in resepect of commercial properties
totalresidentialrent	3.2h	Numeric	N	Calculated Total residential rent (income less deductions)
totalcommercialrent	3.2i	Numeric	N	Calculated Total commercial rent (income less deductions)
totalrent	3.2j	Numeric	N	Calculated total
aviationYes	3.2k	True or false		Indicate if any amount of Rental Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n),
aviationNo	3.2l	True or false	N	Indicate if any amount of Rental Capital Allowances claimed is in respect of Aviation Services Facilities (Sec. 268(1)(n),
aviationClaimAccRate	3.2m	Numeric	N	Amount of claim at the accelerated rate under S272(3)(k)(i)
balancingCharges	3.3	Numeric	N	Balancing Charges.

Name	Ref	Type	Req (Y/N)	Description / Validation
lossesCarriedForward	3.4a	Numeric	N	Total of Losses carried forward from preceding accounting periods
balLossesAvailCarriedForw	3.4c	Numeric	N	Balance of amount at 'Total of Losses carried forward', not used in this accounting period and available for carry forward to succeeding accounting periods
includesPropIncentives	3.5	true or false	N	Indicator as to whether a claim to tax relief on property-based incentive schemes is included.
capAllowAgainstRentalInc	3.6	Numeric	N	Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward).
otherCapitalAllowances	3.7	Numeric	N	Other Rental Capital Allowances.
livingCityYes		True or false	N	Indicates if industrial building in question is part of the Living City initialtive.
livingCityNo		True or false	N	Indicates if industrial building in question is not part of the Living City initialtive.
aviationAddress		Alpha	N	Address of rental property.
aviationEirCode		Alpha	N	EirCode of rental property.
aviationAggExpend		Numeric	N	The aggregate amount of expenditure for the rental property.
totalCapitalAllowances	3.8	Numeric	N	Total Capital Allowances for offset against Rental Income.
excessRentCapAllowances	3.9	Numeric	N	Excess Rental Capital Allowances from this accounting period that you have entered at Other Rental Capital Allowances against other income in this accounting period (Section 308(4) TCA 1997).
grpReliefExcessCapAllow	3.10	Numeric	N	Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period.
totalExcessCapAllowances	3.11	Numeric	N	Total excess capital allowances for offset against other income in this accounting period.
amountOfLossesUtilised	3.4b	Numeric	N	Amount of losses utilised in this accounting period - Rental Income from Land and Property in the State
preletExpenditure		Numeric	N	Pre-letting expenditure on vacant properties allowed by S. 97A.

RentalIncome contains the following sub-element: LivingCityInitTradeProf

2.5.1 LivingCityInitTradeProf

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
claim372AAC		Numeric	N	Amount of claim under section 372AAC (commercial property)
claim372AAD		Numeric	N	Amount of claim under section 372AAD (residential property)
addrqualifying		Alpha	N	The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAC)
eircodequalifying		Alpha	N	The eircode of the qualifying premises
addrspecial		Alpha	N	The special qualifying premises in respect of which the eligible expenditure was incurred (s.372AAD)
eircodespecial		Alpha	N	Eircode of special qualifying premises
qualifyingexpenditure		Alpha	N	Qualifying expenditure incurred by the company in repect of the qualifying premises (s. 372AAC)

Name	Ref	Type	Req (Y/N))	Description / Validation
eligibleexpenditure		Alpha	N	Qualifying expenditure incurred by the company in repect of the qualifying premises (s. 372AAC)
qualpremisesdescriptio n		Alpha	N	Description of the nature of the retail or other service which is provided
identificationnumber		Alpha	N	Unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012
referencenumber		Alpha	N	Ref number (supplied by the local authority)

2.6   IrishInvestmentIncome

IrishInvestmentIncome contains the following sub-elements: OtherIrishIncome, Clawback, InterestArisingInTheState, DistributionsResidentComp

2.6.1   OtherIrishIncome

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
patentRoyaltyIncome	4.3a	Numeric	N	Patent Royalty Income received under deduction of Irish Tax
otherIncomeRecWithTax	4.3b	Numeric	N	Other Income received under deduction of Irish tax
otherIncomeRecWithoutTax	4.4a	Numeric	N	Other Income received without deduction of Irish tax

OtherIrishIncome contains the following sub-element: InvestmentUndertaking

2.6.1.1   *InvestmentUndertaking*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
gainTaxableLowRate	4.4bi	Numeric	N	Gain on deemed disposal taxable at 26%

InvestmentUndertaking contains the following sub-element: AddressDetails

2.6.1.1.1   AddressDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	4.4bii	Alpha	N	Name of Investment Undertaking.
line1	4.4biia	Alpha	N	Address Line 1.
line2	4.4biib	Alpha	N	Address Line 2.
line3	4.4biic	Alpha	N	Address Line 3.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.6.2   Clawback

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
amountTaxableSec766	4.5a	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766(7C)(b) or 766(7C)(c) TCA 1997)

Name	Ref	Type	Req (Y/N)	Description / Validation
amountTaxableSec766a	4.5b	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii) TCA 1997)
amountTaxableSec766b	4.5c	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766(7B)(c)(ii))
totalFilmClawback	4.6	Numeric	N	Total Film Clawback

Clawback contains the following sub-element: FilmClawback

2.6.2.1 FilmClawback

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

Name	Ref	Type	Req (Y/N)	Description / Validation
filmCertRef	4.6ai	Alpha	N	Film Certificate Number
unauthAmountChargeable	4.6aii	Numeric	N	Unauthorised amount chargeable to tax under Case IV of Schedule D in respect of this certificate

FilmClawback can only occur in amendments. Original returns cannot contain the FilmClawback element or the totalfilmclawback attribute of the IrishInvestmentIncome element. Such forms will fail validation.

2.6.3   InterestArisingInState

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
grossIntRecWithTax	4.1	Numeric	N	Gross Interest received or credited under deduction of Irish tax.
grossIntRecWithoutTax	4.2	Numeric	N	Gross Interest received or credited without deduction of Irish tax.

2.6.4   DistributionsResidentComp

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
otherDistributionsReceived	4.7b	Numeric	N	All Distributions (excluding distributions from Exempt Profits listed in the Exempt Profits Panel).
reitDistributionsReceived	4.7a	Numeric	N	Distributions received from a REIT

2.6.5   HybridMismatches

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
isAdjustmentsRequired		true or false	N	Is an adjustment required under the anti-hybrid provisions of Part 35C?
doubleDeductionUnderSec835Ada		Numeric	N	Double deduction mismatch outcome neutralised under Section 835AD(2)a
doubleDeductionUnderSec835ADb		Numeric	N	Double deduction mismatch outcome neutralised under Section 835AD(2)b
permeantDeductionUnderSec835AGa		Numeric	N	Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(a)
permeantDeductionUnderSec835AGb		Numeric	N	Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(b)
finInstrumentDeductionUnderSec835Aja		Numeric	N	Financial instrument deduction without inclusion mismatch outcome neutralised under Section

Name	Ref	Type	Req (Y/N)	Description / Validation
				835AJ(2)(a)
finInstrumentDeductionAmount		Numeric	N	Financial instrument deduction without inclusion mismatch outcome neutralised: amount deducted
finInstrumentDeductionDetails		Alpha	N	Financial instrument deduction without inclusion mismatch outcome neutralised: details of provision disapplied
finInstrumentDeductionPayeeCharge		Numeric	N	Financial instrument deduction without inclusion mismatch outcome neutralised: payee charge
hybridMismatchDeductionSec835AL		Numeric	N	Payment to hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AL(2)
hybridMismatchDeductionSec835AMa		Numeric	N	Payment by hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AM3)(a)
hybridMismatchDeductionAmount		Numeric	N	Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: amount deducted
hybridMismatchDeductionDetails		Alpha	N	Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: deduction details
hybridMismatchDeductionPayeeCharge		Numeric	N	Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: payee charge
withholdingMismatchOutcome		Numeric	N	Withhlding tax mismatch outcome neutralised under section 835AO(2)
residencyMismatchOutcome		Numeric	N	Tax residency double deduction mismatch outcome neutralised under Section 835(AQ)(2)
importedMismatchOutcome		Numeric	N	Imported mismatch outcome neutralised under Section 835AS(2)
structuredMismatchOutcome		Numeric	N	Structured arrangement mismatch outcome neutralised under Section 835AU(2)
amountCarriedFoward		Numeric	N	Amount carried forward under section 835AV

2.6.6   leasingProfits

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
profitsFromNonTradingLeasing		Numeric	N	Profits arising from non-trading leasing activity

2.7   ForeignIncome

The ForeignIncome element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
forDivIncomeBeforeTax	5.1	Numeric	N	Foreign Dividend Income before deduction of Irish tax (standard rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made.
otherForDivIncomeBeforeTax	5.2	Numeric	N	Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%).
otherForIncomeBeforeTax	5.3	Numeric	N	Other Foreign Income before deduction of Irish tax (Higher Rate 25%)

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

2.7.1   ForeignDepositAccount

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

Name	Ref	Type	Req (Y/N)	Description / Validation
dateAccountOpened	5.5	Date	N	Date Foreign Deposit Account was opened.
amountDepositedOnOpening	5.6	Numeric	N	Amount deposited on opening

ForeignDepositAccount contains the following sub-elements: DepositHolderDetails, IntermediaryDetails

2.7.1.1   *DepositHolderDetails*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.4a	Alpha	N	Name of Foreign Deposit Account
line1	5.4b	Alpha	N	Address - Line 1 of Foreign Deposit Account
line2	5.4c	Alpha	N	Address - Line 2 of Foreign Deposit Account
line3	5.4d	Alpha	N	Address - Line 3 of Foreign Deposit Account.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.1.2   *IntermediaryDetails*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.7a	Alpha	N	Name of Intermediary.
line1	5.7b	Alpha	N	Address - Line 1 of Intermediary.
line2	5.7c	Alpha	N	Address - Line 2 of Intermediary.
line3	5.7d	Alpha	N	Address - Line 3 of Intermediary.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.2   ForeignLifePolicy

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

Name	Ref	Type	Req (Y/N)	Description / Validation
paymentTaxable	5.8	Numeric	N	Payment taxable Case III Sch. D (Section 747 D(b) TCA 1997).
gainTaxable	5.9	Numeric	N	Gain taxable Case IV Sch. D (Section 730K(1) TCA 1997).
termsOfPolicy	5.11	Alpha	N	Terms of the Policy.
annualPremiumsPayable	5.12	Numeric	N	Annual Premiums Payable.

ForeignLifePolicy contains the following sub-elements: PolicyCommencerDetails,PolicyAcquirerDetails

2.7.2.1   *PolicyCommencerDetails*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.10a	Alpha	N	Name of person who commenced Foreign Life Policy.
line1	5.10b	Alpha	N	Address - Line 1 of person who commenced Foreign Life Policy.
line2	5.10c	Alpha	N	Address - Line 2 of person who commenced Foreign

Name	Ref	Type	Req (Y/N)	Description / Validation
				Life Policy.
line3	5.10d	Alpha	N	Address - Line 3 of person who commenced Foreign Life Policy.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.2.2 PolicyAcquirerDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.13a	Alpha	N	Name - Foreign Life Policy Acquirer
line1	5.13b	Alpha	N	Address - Line 1 – Foreign Life Policy Acquirer.
line2	5.13c	Alpha	N	Address - Line 2 - Foreign Life Policy Acquirer
line3	5.13d	Alpha	N	Address - Line 3 - Foreign Life Policy Acquirer
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.3   OffshoreFund

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

Name	Ref	Type	Req (Y/N)	Description / Validation
incomeTaxable	5.14	Numeric, optional	N	Income taxable Case III Sch. D (Section 747D(b) TCA 1997) Up to 12 numeric characters (999999999999).
gainTaxableLowRate	5.15	Numeric, optional	N	Gain taxable @ 26% Case IV Sch. D (Section 747E(1)(a) TCA 1997).
dateMaterialInterestAcq	5.17	Date, optional	N	Date Material Interest was acquired.
amountCapitalInvested	5.18	Numeric, optional	N	Amount of capital invested in acquiring the material interest.

OffshoreFund contains the following sub-elements: OffshoreFundDetails, IntermediaryDetails

2.7.3.1   OffshoreFundDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.16a	Alpha, optional	N	Name of Offshore Fund.
line1	5.16b	Alpha, optional		Address - Line 1 of Offshore Fund.
line2	5.16c	Alpha, optional	N	Address - Line 2 of Offshore Fund.
line3	5.16d	Alpha, optional	N	Address - Line 3 of Offshore Fund.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.3.2   IntermediaryDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.19a	Alpha, optional	N	Name of intermediary (if any) through whom the material interest was acquired.
line1	5.19b	Alpha, optional	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
line2	5.19c	Alpha, optional	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
line3	5.19d	Alpha, optional	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.4 OtherOffshoreProduct

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

Name	Ref	Type	Req (Y/N)	Description / Validation
dateMaterialInterestAcq	5.21	Date	N	Date material interest was acquired.
amountOfPaymentMade	5.22	Numeric	N	Amount of payment made in acquiring the material interest.

OtherOffshoreProduct contains the following sub-elements: OffshoreFundDetails, IntermediaryDetails

2.7.4.1 OffshoreProductDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.20a	Alpha	N	Name of Other Offshore Product.
line1	5.20b	Alpha	N	Address - Line 1 of Other Offshore Product.
line2	5.20c	Alpha	N	Address - Line 2 of Other Offshore Product.
line3	5.20d	Alpha	N	Address - Line 3 of Other Offshore Product.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.7.4.2 IntermediaryDetails

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
name	5.23a	Alpha	N	Name of intermediary (if any) through whom the material interest was acquired.
line1	5.23b	Alpha	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
line2	5.23c	Alpha	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
line3	5.23d	Alpha	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.

2.8 ExemptIncome

This element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
profitFromWoodlands	6.1a	Numeric	N	Net Profit or gains from Woodlands.
lossFromWoodlands	6.1b	Numeric	N	Loss from Woodlands.
distribFromWoodlands	6.1c	Numeric	N	Distributions out of exempt profit or gains from Woodlands.
otherExemptIncome	6.2	Numeric	N	Other Exempt Income.

2.9 CapitalGains

This element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
costOfAcquisition	7.11a	Numeric	N	Cost of acquisition (if assets acquired prior to 6/4/1974 or otherwise not at arm's length substitute market value for cost) - indexed as appropriate.
acquisitionNotAtArmslength	7.11b	true or false	N	Indicator of acquisition not at arm's length.
amtEnhanceExpendClaimed	7.12	Numeric	N	Amount of enhancement expenditure claimed – indexed where appropriate.
relevantTaxDeferred	7.22	Numeric	N	Relevant Tax being deferred under Sec.628A(2)(a) or Sec.628A(2)(b)

CapitalGains contains the following sub-elements: CapitalGainsConsiderations, ChargeableGains

2.9.1 CapitalGainsConsiderations

CapitalGainsConsiderations consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalConsiderOnDisposal	7.8	Numeric	N	Total consideration of Disposals.
incidentalCostOfDisposal	7.9	Numeric	N	Incidental cost(s) of disposal(s).
aggNetConsiderOnDisposal	7.10	Numeric	N	Aggregate net consideration (after incidental costs of disposals).

CapitalGainsConsiderations contains the following sub-elements: QuotedSharesSecurities, UnquotedSharesSecurities, AgriLandOrBuildings, CommercialPremises, ResidentialPremises, VentureFundGains, OtherAssets, capitalGainsS627a, capitalGainsS627b, capitalGainsS627c

2.9.1.1   *QuotedSharesSecurities*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
disposalsConnectedPersons	7.1a	true or false	N	Indicator of disposals between connected persons quoted shares/securities.
aggregateConsideration	7.b	Numeric	N	Aggregate consideration of quoted shares/securities.

2.9.1.2   *UnQuotedSharesSecurities*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
disposalsConnectedPersons	7.2a	true or false	N	Indicator of disposals between connected persons unquoted shares/securities.
aggregateConsideration	7.2b	Numeric	N	Aggregate consideration of unquoted shares/securities.

2.9.1.3   *AgriLandOrBuildings*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.3	Numeric	N	Number of disposals of Agricultural land and buildings.
disposalsConnectedPersons	7.3a	true or false	N	Indicator of disposals between connected persons agricultural land and buildings.
aggregateArea	7.3b	Numeric	N	Aggregate area in hectares of agricultural land and buildings.
aggregateConsideration	7.3c	Numeric	N	Aggregate consideration of agricultural land and buildings.

2.9.1.4   *CommercialPremises*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.4	Numeric	N	Number of disposals of commercial premises.
disposalsConnectedPersons	7.4a	true or false	N	Indicator of disposals between connected persons commercial premises.
aggregateConsideration	7.4b	Numeric	N	Aggregate consideration of commercial premises.

2.9.1.5   *ResidentialPremises*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.5	Numeric	N	Number of disposals of residential premises.
disposalsConnectedPersons	7.5a	true or false	N	Indicator of disposals between connected persons residential premises.
aggregateConsideration	7.5b	Numeric	N	Aggregate consideration of residential premises.

2.9.1.6   *VentureFundGains*

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
aggregateConsideration	7.6	Numeric	N	Aggregate consideration of Venture Fund Gain (Section 541C(2)(b) TCA 1997).

2.9.1.7   *OtherAssets*

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.7	Numeric	N	Number of disposals of other assets.
disposalsConnectedPersonsotherassets	7.7a	true or false	N	Indicator of disposals between connected persons other assets.
aggregateConsideration	7.7b	Numeric	N	Aggregate consideration of other assets.

2.9.1.8   **capitalGainsS627a**

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.7	Numeric	N	Number of disposals of other assets.
aggregateConsideration	7.7b	Numeric	N	Aggregate consideration of other assets.

2.9.1.9   **capitalGainsS627b**

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.7	Numeric	N	Number of disposals of other assets.
aggregateConsideration	7.7b	Numeric	N	Aggregate consideration of other assets.

2.9.1.10 **capitalGainsS627c**

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	7.7	Numeric	N	Number of disposals of other assets.
aggregateConsideration	7.7b	Numeric	N	Aggregate consideration of other assets.

2.9.2 ChargeableGains

This element is **optional**. It consists of the following attributes

Name	Ref	Type	Req (Y/N)	Description / Validation
amountChargeableGain	7.13	Numeric	N	Amount of Chargeable Gains before S 604A relief
prevGainsRolledOver	7.14	Numeric	N	Previous Gains Rolled-over (now chargeable).
netLossesCurrPeriod	7.15	Numeric	N	Net losses in this accounting period before S 604A relief.
unusedLossesPriorPeriod	7.16	Numeric	N	Unused loss/es from prior accounting period(s).
netCharGain	7.17	Numeric	N	Net Chargeable Gain
netCharGainSection540A	7.18	Numeric	N	Amount at 'Net Chargeable Gain' referred to a disposal of emissions allowances under Section 540A TCA 1997
unusedLossesCarryForward	7.19	Numeric	N	Unused losses for carry forward to future accounting periods.
netCharGainMedium	7.20	Numeric	N	Amount of Net Chargeable Gain at 33% (Enter the amount of the gain and not the amount of the tax payable)
netCharGain40	7.21	Numeric	N	Net Chargeable Gain @ 40% (amount of the gain and not the amount of tax payable).
netCharGainVenture	7.22	Numeric	N	Net Chargeable in respect of Venture fund Capital (amount of the gain and not the amount of the tax payable
amountgainrelieved		Numeric	N	Amount of gain relieved under S 604A
netchargeablegainrelief		Numeric	N	Net chargeable gain after Relief under S 604A
netlossesacountingperiod		Numeric	N	Net Loss/es in this accounting period(s)
netCharGain33		Numeric	N	Net Chargeable Gain at 33%

2.10 ChargeableAssets

This element is **optional**. It consists of the following attribute:

Name	Ref	Type	Req (Y/N)	Description / Validation
Shares	8.1	Numeric	N	Shares (quoted & unquoted) Consideration.

ChargeableAssets contains the following sub-elements: ResidentialPremises, CommercialPremises, AgriculturalLand, DevelopmentLand, BusinessAssets, Antiques , Other

2.10.1 ResidentialPremises

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.2a	Numeric	N	Number of acquisitions of Residential Premises.
consideration	8.2b	Numeric	N	Residential Premises Consideration.

2.10.2 CommercialPremises

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.3a	Numeric	N	Number of Acquisitions of Commercial Premises.
consideration	8.3b	Numeric	N	Commercial Premises Consideration.

2.10.3 AgriculturalLand

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.4a	Numeric	N	Number of Acquisitions of Agricultural Land.
consideration	8.4b	Numeric	N	Agricultural Land Consideration.

2.10.4 DevelopmentLand

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.5a	Numeric	N	Number of Acquisitions of Development Land.
consideration	8.5b	Numeric	N	Development Land Consideration.

2.10.5 BusinessAssets

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.6a	Numeric	N	Number of Acquisitions of Business Assets.
consideration	8.6b	Numeric	N	Business Assets Consideration.

2.10.6 Antiques

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.7a	Numeric	N	Number of Acquisitions of Antiques/Works of Art.
consideration	8.7b	Numeric	N	Antiques/Works of Art Consideration.

2.10.7 Other

This sub-element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfAssets	8.8a	Numeric	N	Number of Acquisitions of Other.
consideration	8.8b	Numeric	N	Other Consideration.

2.11 Deductions

The Deductions element contains the following sub-elements: DeductionExpenses, Reliefs, ReliefOnValueBasis, Credits

2.11.1 DeductionExpenses

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
manageExpenses	9.1	Numeric	N	Management Expenses.
groupRelManageExpense	9.2	Numeric	N	Group Relief - Management Expenses.
reliefUnderSection247	9.3	Numeric	N	Relief under Sec.247
holdingCompanyInTieredStructure	9.5i	true or false	N	Indicate if amount entered is in respect of acquisition of a holding company is in tiered structure
reliefAmount	9.5ii	Numeric	N	Amount of that relief associated to acquisition
indicatereliefunders2474A	9.5iii	true or false	N	Indicate if the company is making an election under Sec.247(4A)(e)(iii)
taxrefjoint	9.5iv	Alpha	N	Tax Reference number of the company jointly electing
otherDeductionsDetails	9.5	Alpha	N	Details of Other Deductions.
amountOtherDeductions	9.5a	Numeric	N	Amount of Other Deductions.
groupRelNonTradeCharges	9.4	Numeric	N	Group Relief (non-trade charges)

2.11.2 Reliefs

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
doubleTaxationRelief	9.6	Numeric	N	Double Taxation Relief.
relClaimedStateCompanies	9.8a	Numeric	N	Amount of relief claimed by certain companies incorporated in the State on or after 14 October 2008 (Sec. 486C TCA 1997)
excessTotalContribution	9.8b	Numeric	N	Excess 'total contribution' in this accounting period to be carried forward
otherReliefsDetails	9.9	Alpha	N	Details of Other Reliefs.
amountOtherReliefs	9.9a	Numeric	N	Amount of Other Reliefs.
amtRelClaimedForCredA	9.7a	Numeric	N	Additional Foreign Credit (Schedule 24 par 9I) – amount of relief claimed under subparagraph (4)(a)
amtRelClaimedForCredB	9.7b	Numeric	N	Additional Foreign Credit (Schedule 24 par 9I) – amount of relief claimed under subparagraph (4)(b)

ReliefOnValueBasis

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
tradingLosses	9.10a	Numeric	N	Trading Losses.
tradingLossesExcessCapital	9.10b	Numeric	N	Trading Losses Excess Capital Allowances.
tradingLossesCarriedBack	9.10c	Numeric	N	Trading Losses Carried Back.
tradingCharges	9.11	Numeric	N	Trading Charges.
tradingGroupRelief	9.12	Numeric	N	Trading Group Relief.
qualAssetsCapitalAllowance		Numeric	N	If any amount of Trading Loss from a Qualifying Asset refers to Excess Capital Allowances, it is entered here.
qualAssetsLosses	9.12a	Numeric	N	Trading Loss from a Qualifying Asset
qualAssetsCharges	9.12b	Numeric	N	Trading Charges in respect of Qualifying Assets
qualAssetsGroupRelief	9.12c	Numeric	N	Trading Group Relief in respect of Qualifying Assets
qualAssetsLossesCarried	9.12d	Numeric	N	If any amount of Trading Loss from a Qualifying Asset

Name	Ref	Type	Req (Y/N)	Description / Validation
Back				refers to excess loss carried back, It is entered here.

2.11.3 Credits

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
pswtOnFees	9.13a	Numeric	N	Gross Professional Services Withholding Tax on Fees included in Trading Results Panel (include any amount already refunded as part of an interim refund claim).
amountPswtRefunded	9.13b	Numeric	N	Amount of Professional Services Withholding Tax already refunded or offset as part of an interim claim
amountPswtRetained	9.13c	Numeric	N	Amount of Professional Services Withholding Tax retained under Sec.527 (3)(a)
otherIncomeTax	9.14a	Numeric	N	Other Income Tax borne on income received.
taxBorneOnExemptProfits	9.14b	true or false	N	Indicator if it includes tax borne on exempt profits.
amountdwtwithheldondistributions		Numeric	N	Amount of Dividend Withholding Tax withheld on distributions

2.12 ResearchAndDevelopmentCredit

ResearchAndDevelopmentCredit contains the following sub-elements: RndDCreditAllowances, ExcessRnDCredit

2.12.1 RnDCreditAllowances

RndDCreditAllowances is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
creditClaimed766	10.1a	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997.
plantMachClaimed766	10.1b	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997 that refers to expenditure on plant and machinery
creditSurrenderedUnder766	10.2a	Numeric	N	Amount of credit included at (a) above that has been surrendered in accordance with Sec.766(2A).
creditClaimedUnused766	10.3	Numeric	N	Amount of unused Research & Development Credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period.
constructCredClaimed766	10.6	Numeric	N	Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period.
unusedConstCredClaimed766	10.7	Numeric	N	Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period.
groupRelClaimed766	10.12	Numeric	N	Amount of Research and Group Relief claimed under Section 766A TCA 1997 (excess credit claimed).
groupRelSurrender766	10.13	Numeric	N	Amount of Research and Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered).
groupRelClaimExcess766	1.19	Numeric	N	Excess Research & Development Credit claimed under Sec. 766(4A)(a) TCA 1997 (carry back of R&D from succeeding accounting period)
groupRelClaimExcess766	1.20	Numeric	N	Excess Research & Development Credit claimed under

Name	Ref	Type	Req (Y/N)	Description / Validation
a				Sec. 766A(4A)(a) TCA 1997 (carry back of R&D from succeeding period)
totalCreditClaimed	10.14	Numeric	N	Research and Development credit - Total Credit Claimed = (creditClaimed766 plus creditClaimedUnused766 plus constructCredClaimed766 plus unusedConstCredClaimed766 plus groupRelClaimed766 less groupRelSurrender766
amountCreditClawedBack	10.15	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997.
totalCreditDue	10.16	Numeric	N	totalCreditDue = totalCreditClaimed - amountCreditClawedBack
relevantMicroOrSmallCompany		True or false	N	Relevant micro or small sized company within the meaning of Sec. 766(1)(c)
creditClaimed766at30		Numeric	N	Amount of credit claimed under Sec. 766 in this accounting period at 30%

RndCreditAllowances contains the following sub-elements: UnusedCredCarriedForward, EmployeeDetails

2.12.1.1 *UnusedCredCarriedForward*

This sub- element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N))	Description / Validation
section766	10.4	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) TCA 1997
section766iii	10.5	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) TCA 1997
section766a	10.8	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997
section766aiii	10.9	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997
section766biii	10.10a	Numeric	N	Amount of unused credit carried forward under Sec. 766(4C)
section766biiiPpsn	10.10b	String	N	Mandatory if amount entered in unusedcreditcarriedforward766biii > 0. Must be valid irish tax number
section766biiiPpsn2	10.10c	String	N	Optional second tax reference field. Must be valid irish tax number
section766biiiPpsn3	10.10d	String	N	Optional third tax reference field. Must be valid irish tax number
section766a3a	10.11a	Numeric	N	Amount of unused credit carried forward under Sec. 766A(3A)
isSection766a3a	10.11b	String (boolean)	N	Please tick the box to confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3a). Mandatory if amount in UnusedCredCarriedForward /section766a3a > 0

2.12.1.2 *EmployeeDetails*

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

Name	Ref	Type	Req (Y/N)	Description / Validation
rndCreditSurrendered766 Emp	10.2a	Numeric	N	The amount surrendered under Sec 766. (2A)
employeePpsn	10.2b	Alpha	N	The ppsn of the employee

2.12.2 ExcessRnDCredit

ExcessRnDCredit is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
amountRepayableSec766	10.15	Numeric	N	Amount repayable under Section 766(4B)(b)(i) TCA 1997
amountRepayableSec766 a	10.16	Numeric	N	Amount repayable under Section 766A(4B)(b)(i) TCA 1997
amountClaimedSec766	10.17	Numeric	N	Amount of claim under Sec. 766(4B)(b)(ii)(II) TCA 1997
amountClaimedSec766a	10.18	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(ii)(II) TCA 1997
amountClaimedSec766iii	10.19	Numeric	N	Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997
amountClaimedSec766aiii	10.20	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997
subContractExpendUniv	10.21a	Numeric	N	Research and Development expenditure on subcontracted expenditure to universities (Sec 766(1)(b)(vii))
subContractExpendNotif	10.21b	Numeric	N	Research and Development expenditure on subcontracted expenditure to other persons (Sec 766(1)(b)(viii))
subContractExpendPerson	10.21c	boolean	N	Notified the "other persons" that they may not claim the tax credit for such sub-contracted expenditure.
baseYearExpenditure	10.22a	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997)
baseYearExpendPlantMac h	10.22b	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997) that refers to expenditure on plant & machinery.
allowanceClaimedCapExp	10.23	Numeric	N	Allowance claimed for capital expenditure on scientific research (Sec. 765 TCA 1997)
credit7663ba		Numeric	N	In respect of claims for the first instalment, enter the aggregate amount calculated in accordance with s.766(3B)(a)
credit7663bb		Numeric	N	In respect of claims for the first instalment, enter the aggregate amount calculated in accordance with s.766(3B)(b)
amountforwardcurrent766 B		Numeric	N	Total amount of unused current year credit carried forward to future years following application of s.766B
amountforwardprior766B		Numeric	N	Total amount of unused prior year credits carried forward to future years following application of s.766B
rndgrants		Numeric	N	Amount of grant or similar amount received specifically to support R&D activities
rndeigrant		True or False	N	Indicator if Enterprise Ireland (EI) R&D grant
rndidagrant		True or False	N	Indicator if Industrial Development Authority (IDA) R&D grant
rndleovoucher		True or False	N	Indicator if Local Enterprise Office (LEO) R&D grant
rndhighereducation		True or False	N	Indicator if Higher education institute R&D grant
rndothergrantsandpublicre search		True or False	N	Indicator if Other public R&D grants (including public research centres)

Name	Ref	Type	Req (Y/N)	Description / Validation
rndirishprivategrants		True or False	N	Indicator if Irish private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers)
rndeuropeangrants		True or False	N	Indicator if European Union R&D grants
rndotherpublicgrants		True or False	N	Indicator if Other public R&D grants (including foreign public universities and public research centres)
rndotherprivatenonprofitgrantsA		True or False	N	Indicator if Other private non-profit institute R&D grants (e.g. privately owned research centres, philanthropic transfers)
rndothergrants		True or False	N	Indicator if the grant falls under the classification of "Other"
rndothergrantsspecify		Alpha	N	Details on the R&D grant if the field "rndothergrants" is set to true.
credit7663bc		Numeric	N	Amount of total credit utilised under Sec. 766C(4) in this accounting period

2.12.3 RnDForSmallerCompany

RnDForSmallerCompany is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
relevantMicroOrSmallCompany		True or False	N	Are you a relevant micro or small sized company within the meaning of Sec. 766(1)(c)
tradingAccountPeriod		True or False	N	The company is not trading in this accounting period
credit7663		Numeric	N	Amount of credit available under Sec. 766C(3) in this accounting period
credit7664		Numeric	N	Amount of total credit utilised under Sec. 766C(4) in this accounting period
creditOffsetCorporationTax		Numeric	N	Amount of credit to be offset against corporation tax for this accounting period
creditOffsetPayRoll		Numeric	N	Amount of credit to be offset against payroll liabilities for this accounting period
creditOffsetVat		Numeric	N	Amount of credit to be offset against VAT liabilities for this accounting period

2.13 FilmCorporationTaxCredit

This element consists of the following attribute:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalClaimed	11.1	Numeric	N	Total Film Corporation Tax Credit claimed

FilmCorporationTaxCredit contains the following sub-element: FilmDetails

2.13.1 FilmDetails

This sub-element is **optional** and can occur up to 40 times. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
filmCertNumber	11.1ai	Alpha	N	Film Certificate Number
filmCertDate	11.1aii	Date	N	Date Film Certificate issued (DD/MM/YYYY)
filmType	11.1iv	Alpha	N	Type of Film – TV series, documentary etc.
filmDateDelivered		Date	N	Date the film was delivered
qualifyingCompanyName		Alpha	N	Name of qualifying company

Name	Ref	Type	Req (Y/N)	Description / Validation
qualifyingCompanyTaxNumber		Alpha	N	Tax reference number of qualifying company
totalCost		Numeric	N	The total cost of production
expenditureOnEmployment		Numeric	N	Eligible expenditure on employment of eligible individuals
expenditureOnGoods		Numeric	N	Eligible expenditure on provision of goods, services and facilities
filmLocation		Alpha	N	Eligible expenditure on location of production
rateOfTaxCredit		Alpha	N	Rate of film corporation tax credit
taxCreditUnder481bI		Numeric	N	Film corporation tax credit under section 481(2G)(b)(i)
taxCreditUnder481bII		Numeric	N	Film corporation tax credit under section 481(2G)(b)(ii)

FilmCorporationTaxCredit can only occur in amendments. Original returns cannot contain the FilmCorporationTaxCredit element or any of its sub-elements/attributes. Such forms will fail validation.

2.14 CapitalGainsDevelopmentLand

CT1 returns with details filled in the *CapitalGainsDevelopmentLand* element must provide a completed Self Assessment of their CGT Liability. This is done by returning the CGT related fields on the *SelfAssessmentCgtIt* element.

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
costOfAcquisition	12.10a	Numeric	N	Cost of development acquisition. (if assets acquired prior to 6/4/1974 or otherwise not at arm's length, substitute market value for costs) – indexed as appropriate.
acquisitionNotAtArmslength	12.10b	true or false	N	Indicate development land acquisition not at arms length.
currentUseValue	12.11	Numeric	N	Current use development land value – Indexed where appropriate.
costLessCurrentUseValue	12.12	Numeric	N	Cost less current development land use value (no indexation)
amtEnhanceExpendClaimed	12.13	Numeric	N	Amount of enhancement expenditure claimed for development land (no indexation)
totalCapGainTaxDue	12.24	Numeric	N	Total capital gains tax due for this accounting period.
taxDeferDisposalDevLand	12.28	Numeric	N	Relevant Tax being deferred under Sec.628A (2)(a) or Sec.628A (2)(b) in respect of a deemed disposal of Development Land.

CapitalGainsDevelopmentLand contains the following sub-elements: CapGainsDevLandConsideration, CapGainsDevLandChargeGains

2.14.1 CapGainsDevLandConsiderations

This element is **optional**. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalConsiderOnDisposal	12.7	Numeric	N	Total consideration on development land disposals.
incidentalCostOfDisposal	12.8	Numeric	N	Incidental cost(s) of development land disposal(s).
aggNetConsiderOnDisposal	12.9	Numeric	N	Aggregate net consideration (after incidental costs of disposals) on development land disposals.

CapGainsDevLandConsideration contains the following sub-elements: QuotedSharesSecurities, UnquotedSharesSecurities, DevLandOrBuildings, CommercialPremises, ResidentialPremises, OtherAssets

2.14.1.1 QuotedSharesSecurities

Name	Ref	Type	Req (Y/N)	Description / Validation
disposalsConnectedPersons	12.1	true or false	N	Indicator of disposals between connected persons development land quoted shares/securities.
aggregateConsideration	12.1a	Numeric	N	Aggregate Consideration of development land quoted shares/securities.

2.14.1.2 UnquotedSharesSecurities

Name	Ref	Type	Req (Y/N)	Description / Validation
disposalsConnectedPersons	12.2	true or false	N	Indicator of disposals between connected persons development land unquoted shares/securities.
aggregateConsideration	12.2a	Numeric	N	Aggregate Consideration Development Land Unquoted Shares/securities.

2.14.1.3 DevLandOrBuildings

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	12.3	Numeric	N	Number of disposals of development Land/Buildings.
disposalsConnectedPersons	12.3a	true or false	N	Indicator of disposals between connected persons development land/buildings.
aggregateArea	12.3b	Numeric	N	Aggregate Area of development land.
aggregateConsideration	12.3c	Numeric	N	Aggregate consideration of development land/buildings.

2.14.1.4 CommercialPremise

Name	Ref	Type	Req (Y/N))	Description / Validation
numberOfDisposals	12.4	Numeric	N	Number of disposals of development land commercial premises.
disposalsConnectedPersonscommercialpremises	12.4a	true or false	N	Indicator of disposals between connected persons development land commercial premises.
aggregateConsideration	12.4b	Numeric	N	Aggregate consideration of development land commercial premises.

2.14.1.5 ResidentialPremises

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	12.5	Numeric	N	Number of disposals of development land residential premises.
disposalsConnectedPersons	12.5a	true or false	N	Indicator of disposals between connected persons of development land residential premises.
aggregateConsideration	12.5b	Numeric	N	Aggregate consideration of development land residential premises.

2.14.1.6 OtherAssets

Name	Ref	Type	Req (Y/N)	Description / Validation
numberOfDisposals	12.6	Numeric	N	Number of disposals of development other assets.
disposalsConnectedPersons	12.6a	true or false	N	Indicator of disposals between connected person development land other assets.
aggregateConsideration	12.6b	Numeric	N	Aggregate consideration of development land other assets.

2.14.2 CapGainsDevLandChargeGains

This element is optional. It consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
chargeGainsDev	12.14	Numeric	N	Development land Chargeable Gain/s before S 604A relief
netLossesDev	12.15	Numeric	N	Development land Net Losses in this accounting period before S 604A relief.
unusedLossesPriorYear	12.16	Numeric	N	Unused loss/es from prior accounting period(s) (loss on sale of development land only).
netChargeGainDev	12.17	Numeric	N	Net Development Land Chargeable Gain.
unusedLossCarriedForward	12.18	Numeric	N	Unused losses for carry forward to future accounting periods (loss on sale of development land only).
netCharGainInitPrevPeriod	12.19	Numeric	N	Net chargeable gain in 1st initial previous period of development land.
netCharGainLatePrevPeriod	12.20	Numeric	N	Net chargeable gain in latter previous period of development land.
netCharGainInitThisPeriod	12.21	Numeric	N	Net chargeable gain initial for this period in development land
netCharGainLateThisPeriod	12.22	Numeric	N	Net chargeable gain in latter for this period in development land.
cpoNetChargeGain	12.23a	Numeric	N	Net Chargeable Gain in respect of a disposal under CPO (Compulsory Purchase Order)
cpoDateDisposal	12.23b	Date	N	Date of disposal (CPO)
cpoDatePaymentReceived	12.23c	Date	N	Date payment received if different to date of disposal (CPO)
amountgainrelievedland		Numeric	N	Development land amount of gain relieved under S 604A
netchargeablelgainreliefland		Numeric	N	Development land net chargeable gain after Relief under S 604A
netlossesacountingperiodland		Numeric	N	Development land Net Loss/es in this accounting period(s)

2.15 CloseCompanySurcharge

This element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
electUnderSec440441	14.1	true or false	N	Indicator of whether company is making an election under Section 434(3A)(a) TCA 1997 for Surcharges (Section 440 and Section 441 TCA 1997).
section440	14.2	Numeric	N	Section 440 TCA 1997.
section441	14.3	Numeric	N	Section 441 TCA 1997.

2.16 RecoveryOfIncomeTax

This element consists of the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
totalAmountDue	15.1	Numeric	N	Total Amount of Tax due on such payments.
amountTaxReliefAtSource	15.2	Numeric	N	Amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a perquisite for employees.
royaltyPayments	15.3	True or false	N	Indication of payment of a royalty to a non-resident company

2.17 DividendWithholdingTax

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

2.17.1 DistributionDetails

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

Name	Ref	Type	Req (Y/N)	Description / Validation
dateOfDistribution	16.1	Date	N	Date of Distribution.
grossValue	16.1a	Numeric	N	Gross Value of Distribution.
valueOfDwt	16.1b	Numeric	N	Value of DWT deducted, if any.

2.17.2 StockArrangement

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

Name	Ref	Type	Req (Y/N)	Description / Validation
nameOfNonResCompany	16.3	Alpha	N	Name of non-resident company.
nameAndAddressOfRecipient	16.4	Alpha	N	Name and address of recipient of distribution.
eirCode		Alpha	N	Eircode for Address of recipient of distribution.
dateOfDistribution	16.5	Date	N	Date of distribution.
amountOfDistribution	16.6	Numeric	N	Amount of distribution.

2.18 PropertyBasedIncentives

PropertyBasedIncentives contains the following sub-elements: ResidentialProperty, IndustBuildAllowance, OtherIncentiveScheme

2.19.1 ResidentialProperty

This sub-element has the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
urbanRenewal	17.1	Numeric	N	Urban Renewal (Section S.372AP TCA 1997) Investor – Lessor.
townRenewal	17.2	Numeric	N	Town Renewal (Section S.372AP TCA 1997) Investor - Lessor.
seasideResort	17.3	Numeric	N	Seaside Resort (Section S.372AU TCA 1997) Investor – Lessor.
ruralResort	17.4	Numeric	N	Rural Renewal (Section S.372AP TCA 1997) Investor – Lessor.
livingOverShop	17.5	Numeric	N	Living over the Shop (Section S.372AP TCA 1997) Investor – Lessor.
parkAndRide	17.6	Numeric	N	Park and Ride (Section S.372AP TCA 1997) Investor – Lessor.
studentAccom	17.7	Numeric	N	Student Accommodation (Section S.372AP TCA 1997) Investor – Lessor.

2.18.2 IndustBuildAllowance

IndustBuildAllowance contains the following sub-elements: UrbanRenewal, TownRenewal, SeasideResort, RuralRenewal, CarPark, LivingOverShop, EnterpriseAreas, ParkAndRide, Hotels, HolidayCottages, HolidayHostels, GuestHouses, NursingHomes, ElderlyHousing, ConvalescentHomes, ChildCare, CaravanPark, ShannonCorridor, LivingCityInitiative,AviationServicesFacilities

2.18.2.1 UrbanRenewal

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.8a	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Owner – Occupier.
investorLessor	17.8b	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Investor – Lessor.

2.18.2.2 TownRenewal

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.9a	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC &AD TCA 1997) Owner Occupier.
investorLessor	17.9b	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC &AD TCA 1997) Investor – Lessor.

2.18.2.3 SeasideResort

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.10a	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Owner Occupier.
investorLessor	17.10b	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Investor – Lessor.

2.18.2.4 RuralRenewal

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.11a	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Owner Occupier.
investorLessor	17.11b	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Investor – Lessor.

2.18.2.5 CarPark

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.12a	Numeric	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Owner Occupier.
investorLessor	17.12b	Numeric, Optional	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Investor – Lessor.

2.18.2.6 LivingOverShop

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.13a	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Owner Occupier.
investorLessor	17.13b	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Investor Lessor.

2.18.2.7 EnterpriseAreas

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.14a	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Owner Occupier.
investorLessor	17.14b	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Investor Lessor.

2.18.2.8 ParkAndRide

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.15a	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Owner Occupier.
investorLessor	17.15b	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997 Investor- Lessor.

2.18.2.9 Hotels

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.16a	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Owner Occupier.
investorLessor	17.16b	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Investor – Lessor.

2.18.2.10 HolidayCottages

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.17a	Numeric	N	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Owner Occupier.
investorLessor	17.17b	Numeric	N	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Investor- Lessor.

2.18.2.11 HolidayHostels

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.18a	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
investorLessor	17.18b	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.

2.18.2.12 GuestHouses

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.19a	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
investorLessor	17.19b	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.

2.18.2.13 NursingHomes

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.20a	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Owner Occupier.
investorLessor	17.20b	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Investor – Lessor.

2.18.2.14 ElderlyHousing

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.21a	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Owner Occupier.
investorLessor	17.21b	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Investor Lessor.

2.18.2.15 ConvalescentHomes

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.22a	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Owner Occupier.
investorLessor	17.22b	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Investor - Lessor

2.18.2.16 ChildCare

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.23a	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997)
investorLessor	17.23b	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) Investor - Lessor

2.18.2.17 CaravanPark

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.24a	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Owner Occupier
investorLessor	17.24b	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Investor - Lessor

2.18.2.18 ShannonCorridor

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier	17.25a	Numeric	N	Owner Occupier
investorLessor	17.25b	Numeric	N	Investor - Lessor

2.18.2.19 *LivingCityInitiative*

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier		Numeric	N	Owner Occupier
investorLessor		Numeric	N	Investor - Lessor

2.18.2.20 *LivingCityInitiativeSection372AAD*

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
investorLessor		Numeric	N	Investor - Lessor

2.18.2.21 *AviationServicesFacilities*

This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier		Numeric	N	Owner Occupier
investorLessor		Numeric	N	Investor - Lessor

2.18.2.22 **ChildCareOfFitnessCenter**

Buildings used for the purposes of providing childcare services or a fitness centre to employees (section 843B).
This sub-element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
ownerOccupier		Numeric	N	Owner Occupier
investorLessor		Numeric	N	Investor - Lessor

2.18.3 OtherIncentiveScheme

This element is **optional**. It contains the following attributes:

Name	Ref	Type	Req (Y/N)	Description / Validation
nameIncentiveScheme	17.26a	Alpha	N	Name of Incentive Scheme and Section in TCA 1997
amtReliefClaimed	17.26b	Numeric	N	Amount of Relief Claimed

2.19 SelfAssessmentCt

CT1 returns must provide a completed Self Assessment of their CT Liability. This is done by returning the *SelfAssessmentCt* element.

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

A validation rule is being added to ensure that the returns uploaded have 'Column A' figures (attributes marked as **Revenue Calculation**** in the section below) that match the figures calculated for these fields.

A core principle of Full Self Assessment is that filers see the Revenue calculated figures for their return and either agree or disagree with these figures. This validation rule is being added to ensure that all filers see the Revenue

calculated figures before completing their self assessment figures into 'Column B' (fields marked as **Self-Assessment **** in the section below).

Here are the options available to retrieve 'Column A' figures from ROS:

1) If your software creates an XML file to be uploaded via the 'Upload Form(s) Completed Off-line' function on ROS, before uploading the file you should:

    a. Open the file using the ROS Offline application

    b. Navigate to the 'CT Self Assessment' panel. Column A figures will be populated.

    c. In order to save the Column A figures into your return, you must save your return on ROS Offline. In order to do this you must rectify any validation errors that are displayed. In order to save the return, select **File -> Save** on the top left hand corner of the application.

    d. You can then then open your return using your software product or submit it to Revenue via ROS.

2) Retrive Column A figures from the ROS web-service using the **CT1/Calculate** operation. The ROS webservice performs two steps when it receives a return, firstly it validates the return, if a return passes validation is calculates the liability for that return and populates Column A. Therefore, in order to retrieve Column A figures from the web-service, a valid self-assessed return must be submitted. Here are the steps that must be followed before Column A figures will be returned:

    a. Leave the Column A figures blank.

    b. Fill in Column B figures (zero values will suffice).

    c. Disagree with the figures in Column A (@agreeWithFigures="false")

    d. Tick the 'I declare the above to be my Self Assessment to Corporation Tax..' field (@declareSelfAssessment="true")

See Appendix 6 – CT Self Assessment for a sample response that the webservice will return when all other validation rules are passed but the Column A figures are incorrect.

This element has the following attributes:

Name	Ref	Type	Required (Y/N)	Description / Validation
cceProfitChargeTax	18.2RC	Numeric	N	Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Revenue Calculation**) This figure is populated with the 'Total Income' value displayed on the Calculate screen on ROS (SummaryCalculation/@totalIncome)
cceTaxCharge	18.3RC	Numeric	N	Corporation Tax - Amount of tax chargeable for this period. (Revenue Calculation**) This figure is populated with the result of the following calculation; (Taxable Income after Deductions Total + Total Surcharges + Payable under deduction of Tax – Amounts Allowed Total) – Total Reliefs) (SummaryCalculation/@total + SummaryCalculation/@totalSurcharges + SummaryCalculation/@totalTax) - SummaryCalculation/@totalCredits)
cceTaxPayableBeforePswt	18.4aRC	Numeric	N	Corporation Tax - Amount of tax payable/overpaid for this period before Interim Refunds of PSWT. (Revenue Calculation**) This figure is populated by getting the 'Total Payable'

Name	Ref	Type	Required (Y/N)	Description / Validation
				(SummaryCalculation/@totalAmountPayable) or 'Total Repayable' (SummaryCalculation/@imposeZeroSurcharge) figure from the Calculate screen.
				If the @imposeZeroSurcharge figure is populated the figure is converted into a negative amount.
ccePswtInterimRefunds	18.4bRC	Numeric	N	Corporation Tax - PSWT Interim Refunds. (Revenue Calculation**)
				This figure is populated by the Credits Refunded (@repaidcredits) field.
cceTaxPayable	18.4cRC	Numeric	N	Corporation Tax - Amount of tax payable (overpaid) for this period. (Revenue Calculation**)
				This figure is populated by firstly getting the 'Total Payable' (SummaryCalculation/@totalAmountPayable) or 'Total Repayable' (SummaryCalculation/@imposeZeroSurcharge) figure from the Calculate screen.
				If the @imposeZeroSurcharge figure is populated the figure is converted into a negative amount.
				Then the PSWT Interim Refunds (@ccePswtInterimRefunds) figure is added to this figure.
cceAmtSurchargedue	18.5aRC	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Revenue Calculation**)
cceAmtLptSurchargeDue	18.5bRC	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Revenue Calculation**)
				This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.
cceAmtTaxPaidDirect	18.6RC	Numeric	N	Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Revenue Calculation**)
				This figure is populated with the amount at @amttaxpaiddirect.
cceBalanceTaxPayable	18.7RC	Numeric	N	Corporation Tax - Balance of Tax Payable for this period. (Revenue Calculation**)
				This figure is calculated as follows: @cceTaxPayable + @cceAmtSurchargedue + @ cceAmtLptSurchargeDue - @cceAmtTaxPaidDirect
				If the result of this calculation results in a zero of positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attributte is populated with this amount.

Name	Ref	Type	Required (Y/N)	Description / Validation
				Otherwise the @cceBalanceTaxOverpaid
cceBalanceTaxOverpaid	18.8RC	Numeric	N	Corporation Tax - Balance of Tax (Overpaid) for this period. (Revenue Calculation**) The population of this attribute is outlined in the @cceBalanceTaxPayable section above.
selfProfitChargeTax	18.2SA	Numeric	N	Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Self-Assessment)
selfTaxCharge	18.3SA	Numeric	N	Corporation Tax - Amount of tax chargeable for this period. (Self-Assessment)
selfTaxPayableBeforePswt	18.4aSA	Numeric	N	Corporation Tax - Amount of tax payable/overpaid for this period before Interim Refunds of PSWT. (Self-Assessment)
selfPswtInterimRefunds	18.4bSA	Numeric	N	Corporation Tax - PSWT Interim Refunds. (Self-Assessment)
selfTaxPayable	18.4cSA	Numeric	N	Corporation Tax - Amount of tax payable (overpaid) for this period. (Self-Assessment) This figure must be equal to @selfTaxPayableBeforePswt + @selfPswtInterimRefunds
selfAmtSurchargeDue	18.5aSA	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Self-Assessment)
selfAmtLptSurchargeDue	18.5bSA	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Self-Assessment)
selfAmtTaxPaidDirect	18.6SA	Numeric	N	Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Self-Assessment)
selfBalanceTaxPayable	18.7SA	Numeric	N	Corporation Tax - Balance of Tax Payable for this period. (Self-Assessment) If the result of the following calculation is positive, this field must be equal to: selfTaxPayable + @selfAmtSurchargeDue+ @selfAmtLptSurchargeDue- @selfAmtTaxPaidDirect
selfBalanceTaxOverpaid	18.8SA	Numeric	N	Corporation Tax - Balance of Tax (Overpaid) for this period. (Self-Assessment) If the result of the following calculation is negative, this field must be equal to: selfTaxPayable + @selfAmtSurchargeDue+ @selfAmtLptSurchargeDue- @selfAmtTaxPaidDirect
agreeWithFigures	18	true or false	N	Confirm agreement with Revenue calculation for the following fields: • cceProfitChargeTax • cceTaxCharge • cceTaxPayableBeforePswt If this field is set to true, the corresponding Self-

Name	Ref	Type	Required (Y/N)	Description / Validation
				Assessment (Column B) figures for the above fields must match the Revenue Calculation (Column A) figures for these fields.
declareSelfAssessment	18ii	true or false	N	Indicator for declaration of Self Assessment to Corporation Tax for the current year of assessment.
section1085Confirmation	18iii	true or false	N	Indicator for restrictions imposed by Section 1085 TCA 1997 having been taken into account for in case of return being filed late with a claim in respect of Losses, Charges or Group Relief.
reasonForDisagreeing	18iv	Alpha	N	Reason agreeWithFigures being false
repaidCredits	18v	Numeric	N	This is the amount of credits refunded to the customer during this period. This field will will be populated only when a pre-populated return is reqeuested and when the customer has credits refunded on file for the period.
amtTaxPaidDirect	18vi	Numeric	N	This is the amount of tax paid to Revenue by the customer during this period. This field will will be populated only when a pre-populated return is reqeuested and when the customer has credits refunded on file for the period. When provided this figure is also moved into the @cceAmtTaxPaidDirect attribute.

** denotes figures in the indicated fields are calculated by Revenue

2.20 SelfAssessmentCgtIt

This element has the following attributes:

Name	Ref	Type	Required (Y/N)	Description / Validation
cceTaxChargeCgt	18.10RC	Numeric	N	Capital Gains Tax - Amount of tax chargeable for this period. (Revenue Calculation**) This figure is populated based on figures supplied in the CapitalGainsDevelopmentLand element.
cceTaxPayableCgt	18.11RC	Numeric	N	Capital Gains Tax - Amount of tax payable (overpaid) for this period. (Revenue Calculation**) This figure is equal to @cceTaxChargeCgt
cceBalanceTaxPayableCgt	18.14RC	Numeric	N	Capital Gains Tax - Balance of Tax Payable for this period. (Revenue Calculation**) This figure is equal to @cceTaxPayableCgt If the result of this calculation results in a zero or in a positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this amount. Otherwise the @cceBalanceTaxOverpaidCgt
cceBalanceTaxOverpaidCgt	18.15RC	Numeric	N	Capital Gains Tax - Balance of Tax (Overpaid) for this period. (Revenue Calculation**)

Name	Ref	Type	Required (Y/N)	Description / Validation
				The population of this attribute is outlined in the @cceTaxPayableCgt section above.
selfProfitChargeTaxCgt	18.9SA	Numeric	N	Capital Gains Tax - Amount of profits or gains chargeable to tax for this period
selfTaxChargeCgt	18.10SA	Numeric	N	Capital Gains Tax - Amount of tax chargeable for this period
selfTaxPayableCgt	18.11SA	Numeric	N	Capital Gains Tax - Amount of tax payable for this period
selfAmtSurchargeDueCgt	18.12aSA	Numeric	N	Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return
selfAmtLptSurchargeDueCgt	18.12bSA	Numeric	N	Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements
selfAmtTaxPaidDirectCgt	18.13SA	Numeric	N	Capital Gains Tax - Amount of tax paid directly to the Collector General for this period
selfBalanceTaxPayableCgt	18.14SA	Numeric	N	Capital Gains Tax - Balance of Tax Payable for this period
selfBalanceTaxOverpaidCgt	18.15SA	Numeric	N	Capital Gains Tax - Balance of Tax (Overpaid) for this period
agreeWithFiguresCgt	18.A	true or false	N	Confirm agreement with Revenue calculation for the following fields: • cceTaxChargeCgt • cceTaxPayableCgt
declareSelfAssessmentCgt	18.B	true or false	N	Indicator for declaration of Self Assessment to Capital Gains Tax for the current year of assessment.

** denotes figures in the indicated fields are calculated by Revenue

2.21 Prepopulation

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

Prepopulated, RCTDetails

Note:

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

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

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

2.21.1 Prepopulated

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

PrepopulatedPanel

Note:

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

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

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

2.21.1.1 *PrepopulatedPanel*

This element has the following attributes:

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

2.21.2 RCTDetails

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
grossPayment	Alpha	N	The sum of all payments you received for the relevant accounting period
refunded	Alpha	N	The amount of RCT credit withheld on these payments that has been refunded
offsetOtherPeriodTax	Numeric	N	The amount of RCT credit that has been offset against a different tax or against a different corporation tax period.
offsetPrelimTax	Numeric	N	The amount of RCT credit withheld that has been offset against this year
balanceUnallocated	Numeric	N	The amount of RCT credit unallocated
periodStart	Alpha	N	The start date of twelve month period to which you make your accounts, based on information contained in previous year's return
periodEnd	Alpha	N	The end date of twelve month period to which you make your accounts, based on information contained in previous year's return

3   VALIDATION

Notes:

* SelfAssessmentCt element: CT1 returns must provide a completed Self Assessment of their CT Liability. This is done by returning the *SelfAssessmentCt* element.

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
FormCT1		FormCT1	FormCT1	FormCT1	FormCT1
currency		Y			E for Euro
formversion		Y			Must be equal to "18" 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
CompanyDetails element					
tradeThroughBranchOrAgency	1.5	N			true or false, default is false
accountPeriodStartDate	0.01a	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 02/01/2018 Cannot be later than 30/12/2019 Cannot be a date after the date on which the return is being filed Cannot be after or equal to accountPeriodEndDate
accountPeriodEndDate	0.01b	Y	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2019 Cannot be later than 31/12/2019 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
numOfAssociatedCompanies	1.7	N	0	50	Must contain a whole number
hasNonResidentCompanies	1.9	N			This is a required field for all returns. The value here must be true or false. If the value here is true then there must be an entry in the *NonResidentCompany* element
additionalComments	1.9i	N			true or false If true, value must be entered in additionalCommentsDetails
additionalCommentsDetails	1.9ii	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, additionalComments must be true
countryOfResidenceDetails	1.5b	N	-1	254	See Appendix 4 for details
numberOfTransactionSec817hb	22.1	N	0	12 Chars	Must contain a number
containsValuesInExcess		N			True or false, default false

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
dtMigration		N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2019 Cannot be later than 31/12/2019
relevantMigratedTerritory		N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces
amtTax		N	0	999,999,999,999	Must contain a number
ExpressionOfDoubt element					
declareExpressionOfDoubt	0.1	N			true or false, default false If true, value must be entered in details, basis, taxAmount, documentList & guidelines
Details	0.1a	N	0 Chars	1000 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true
Basis	0.1b	N	0 Chars	1000 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true
taxAmount	0.1c	N	0	999,999,999,999	Must contain a whole number If contains a value, declareExpressionOfDoubt must be true
documentList	0.1d	N	0 Chars	1000 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true
Guidelines	0.1e	N	0 Chars	1000 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, declareExpressionOfDoubt must be true
PurchaseOfOwnShares element					
quotedShares	1.10a	N	0	999,999,999,999	Must contain a number
quotedSharesNotDistributed	1.10b	N	0	999,999,999,999	Must contain a number
unquotedShares	1.11a	N	0	999,999,999,999	Must contain a number
unquotedSharesNotDistributed	1.11b	N	0	999,999,999,999	Must contain a number
AmendPriorAccounting Period element					
endDate	1.16a	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
amountOfLoanRepaid	1.16b	N	0	999,999,999,999	Must contain a whole number Required if value entered in endDate
amountOfRefundDue	1.16c	N	0	999,999,999,999	Must contain a whole number Required if value entered in endDate
CompanyNameAndPpsn element					
taxRefNumber	0.1ci	Y		10 chars	Must be a valid tax reference number.

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
name	0.1di	Y	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ReturnContactDetails element					
agentTain	0.4a	N		6 Chars	Must be a valid TAIN reference number.
clientRefNo	0.4b	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
contactName	0.4c	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
contactTelNo	0.4d	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
AmendSelfAssessment element					
amendSelfAssessment	0.5	N			This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
amendmentDetail	0.5a	N	0 Chars	1000 Chars	This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
amendmentReason1	0.5b	N	0 Chars	1000 Chars	This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
amendmentReason2	0.5c	N	0 Chars	1000 Chars	This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
amendmentReason3	0.5d	N	0 Chars	1000 Chars	This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
element					
address	1.3	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain a valid eircode
percentageShare	1.3a	N	0	100.00	Must contain a number
percentageLoanStock	1.3b	N	0	100.00	Must contain a number
BenOwnerNamePpsn element					
name	1.3c	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.3d	N		10 Chars	Must be a valid PPSN Number
Participator element					
address	1.4	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain a valid eircode
ParticipatorNamePpsn Element					
name	1.4a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.4b	N		10 Chars	Must be a valid PPSN Number.
ForeignCompany element					

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
incorporatedCountryNam e	1.6				There must be value here if an entry exists in any of the following ForeignCompanyDetails: - legalOwnerAddress - legalOwnerForeignTaxRefNo - percentageShare - percentageLoanStock BenefOwnerNameAndPpsn element - name - addressBenefOwn - taxRefNumber foreignBenefOwnerTaxRefNo - percentShareBenefOwn - percentLoanStockBenefOwn LegalOwnerNameAndPpsn element:: - name - taxRefNumber
ForeignCompanyDetails element					
legalOwnerForeignTaxR efNo	1.6a	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
legalOwnerAddress	1.6b	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if ForeignCompany/ForeignCompanyDetail s/@legalOwnerForeignTaxRefNo is populated.
eirCodeLegalOwn		N	0 Chars	8 Chars	Must contain a valid eircode
percentageShare	1.6c	N	0	100.00	
percentageLoanStock	1.6d	N	0	100.00	
foreignBenefOwnerTaxR efNo	1.6e	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
addressBenefOwn	1.6f	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if ForeignCompany/ForeignCompanyDetail s/@legalOwnerForeignTaxRefNo is populated.
eirCodeBenefOwn		N	0 Chars	8 Chars	Must contain a valid eircode
percentShareBenefOwn	1.6g	N	0	100.00	
percentLoanStockBenef Own	1.6h	N	0	100.00	
LegalOwnerNameAndPp sn element					
name	1.6(i)	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.6(ii)	N		10 Chars	Must be a valid PPSN Number. Either one of the taxRefNumber or the legalOwnerForeignTaxRefNo must be populated.
BenefOwnerNameAndPp sn element					
name	1.6(iii)	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
taxRefNumber	1.6(iiii)	N		10 Chars	Must be a valid PPSN Number. Either one of the taxRefNumber or the legalOwnerForeignTaxRefNo must be populated.
GroupForIrishTaxPuproses element					
parentCountryOfResidence	1.12	N	0 Chars	25 Chars	Cannot contain an invalid character Cannot contain all spaces
Subsidiary element					
countryofResidence	1.13	N	0 Chats	25 Chars	Cannot contain an invalid character Cannot contain all spaces
SubsidiaryNameAndPpsn element					
name	1.13a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.13b	N		9 Chars	Must be a valid tax reference number.
SurrenderOfLosses element					
amountSurrendered	1.14	N	0	999,999,999,999	Must contain a number
natureOfRelief	1.14a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
qualifingAssets		N			True or false, default is false
SurrendorOfLossesNamePpsn element					
name	1.14b	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.14c	N		9 Chars	Must be a valid tax reference number
ClaimToLosses element					
natureOfRelief	1.15	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountClaimed	1.15a	N	0	999,999,999,999	Must contain a number
qualifingAssets		N			True or false, default is false
ClaimToLossesNameAndPpsn element					
name	1.15b	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces. This four fields from the ClaimToLosses element and GroupForIrishTaxPurposes/ParentNameAndPpsn/@name, GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber and CompanyDetailsCompanyDetails/GroupForIrishTaxPurposes/@parentCountryOfResidence must be populated if any of the next fields are populated: TradeProfits/@groupRelief, TradingResults/TradeProfits/@amtGrpReliefExcessCapAllow, TradeProfits/@amtGrpReliefTradeCharges, QualifyingShippingActivity/@groupRelief,

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					TradingResults/QualifyingShippingActivity/@amtClaimInRespTradeCharges
taxRefNumber	1.15c	N		9 Chars	Must be a valid Tax Reference number
ParentNameAndPpsn element					
name	1.12a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.12b	N		9 Chars	Must be a valid tax reference number.
AssociatedCompany element					
AssociatedCompanyNamePpsn element					
name	1.8	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.8a	N		9 Chars	Must be a valid tax reference number
Shareholder element					
percentageShare	1.8b	N	0	100.00	
ShareholderNamePpsn element					
name	1.8c	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
percentageShare	1.8d	N		10 Chars	Must be a valid PPSN Number
NonResidentCompany element					
name	1.9	N	0 Chars	40 Chars	Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in irishCroNumber or in countryOfResidence. There must be an entry in this field if there is an entry in hasNonResidentCompanies.
irishCroNumber	1.9a	N	0 Chars	40 Chars	Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in name or in countryOfResidence. There must be an entry in this field if there is an entry in hasNonResidentCompanies.
countryOfResidence	1.9b	N	0 Chars	40 Chars	Cannot contain an invalid character. Cannot contain all spaces. There must be an entry in this field if there is an entry in name or in irishCroNumber. There must be an entry in this field if there is an entry in hasNonResidentCompanies.
DirectorEmolument element					
acPeriodStartDate	1.37	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	1.37a	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be more than 12 months after acperiodstartdate

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Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					Cannot be a date after the date on which the return is being filed
name	1.38	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.39	N		10 Chars	Must be a valid PPSN Number.
salary	1.40	N	0	999,999,99 9,999	
expenses	1.41	N	0	999,999,99 9,999	
amountsPaid	1.42	N	0	999,999,99 9,999	
assetsTransferredToDire ctor	1.43	N	0	999,999,99 9,999	
assetsProvidedForDirect or	1.44	N	0	999,999,99 9,999	
valueOfOtherBenefits	1.45	N	0	999,999,99 9,999	
DirectorEmolCompanyNa mePpsn element					
name	1.45a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.45b	N		9 Chars	Must be a valid tax reference number
DirectorAccount element					
openingBalanceDr	1.23	N	0	999,999,99 9,999	
openingBalanceCr	1.24	N	0	999,999,99 9,999	
debits	1.25	N	0	999,999,99 9,999	
credits	1.26	N	0	999,999,99 9,999	
closingBalanceDr	1.27	N	0	999,999,99 9,999	
closingBalanceCr	1.28	N	0	999,999,99 9,999	
ExemptionFromTax					
Disposals					
amountOfDisposal		N	0	999,999,99 9,999	If value entered here, availOfExemptionOfTax must be true. If entry made here, no entry permitted in amountOfGain
availOfExemptionOfTax		N			true or false, default is false Must be true if values entered in: -dateOfdisposal -amountOfGain OR amountOfDisposal
dateOfdisposal		N	0 Chars	10 Chars	Must be in date format "dd/mm/yyyy". If value entered here, availOfExemptionOfTax must be true
amountOfGain		N	0	999,999,99 9,999	If value entered here, availOfExemptionOfTax must be true. If entry made here, no entry permitted in Disposal/ amountOfDisposal
QualifyingCompanies					
qualifyingcompany	1.50	Y			true or false, default null

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
specifiedpropertybusiness	1.52	N			true or false, default false required if yes at @assetSpecifiedMortgages
clotransaction	1.53	N			true or false, default false entry allowed only if @specifiedpropertybusiness is false
cmbsrmbstransaction	1.54	N			true or false, default false entry allowed only if @specifiedpropertybusiness is false
loanoriginationbusiness	1.55	N			true or false, default false entry allowed only if @specifiedpropertybusiness is false
subparticipationtransaction	1.56	N			true or false, default false entry allowed only if @specifiedpropertybusiness is false
valuespecmortgages	1.57	N	0	999,999,999,999	entry allowed only if @specifiedpropertybusiness is true
taxableprofit	1.58	N	0	999,999,999,999	
sectiondiI	1.59	N	0	999,999,999,999	
sectiondiII	1.50	N	0	999,999,999,999	
sectiondiIII	1.51	N	0	999,999,999,999	
sectiondii	1.53	N	0	999,999,999,999	
sectiondiii	1.54	N	0	999,999,999,999	
amountofinterest	1.55	N	0	999,999,999,999	
assetSpecifiedMortgages		N			true or false, default null required if @qualifyingcompany is true
assetIrefUnit		N			true or false, default null
assetStateLand		N			true or false, default null
DirectorAccounNamePpsn element					
name	1.21	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	1.22	N		10 Chars	Must be a valid PPSN Number
TransactionsWithNonJurisdiction element					
transactionWithNonCooperative		N			True or false, default false
byPayingRoyalty		N			True or false, default false
byClaimingDeduction		N			True or false, default false
byPayingDividend		N			True or false, default false
qualifyingInvestment element					

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
qualifyngInvestmentOnPeriod		N			True or false, default false
Investment element					
dtQualifyingInvestment		N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY".
amountQualifyingInvestment		N	0	999,999,999,999	Must contain a number.
numberOfSharesIssued		N	0	999,999,999,999	Must contain a number.
controlledForeignCompany element					
isCompanyChargeableUnder35b		N			True or false, default false
doesSection385RApply		N			True or false, default false
lowProfitMarginExemption		N			True or false, default false
lowAccountingProfitExemption		N			True or false, default false
section385R5aI		N			True or false, default false
section385R5aII		N			True or false, default false
cfc element					
foreignCompanyName		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
foreignTaxNumber		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
relevantTerritoryCfc		N	0 chars		Cannot contain an invalid character. Cannot contain all spaces.
accountingPeriodCfcBegin		N	10 chars	10 chars	Must be in date format "DD/MM/YYYY".
accountingPeriodCfcEnd		N	10 chars	10 chars	Must be in date format "DD/MM/YYYY".
natureOfBusiness		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
detailOfCfc		N	0 chars		Cannot contain an invalid character. Cannot contain all spaces.
exemptionAplly		N			True or false, default false
section385R5b		N			True or false, default false
effectiveTaxRateExemption		N			True or false, default false
exemptPeriodGrantedInPreviousAccounting		N			True or false, default false
subsequentPeriodConditionNotMet		N			True or false, default false
amountOfChargeArising25		N	0	999,999,999,999	Must contain a number.
amountOfChargeArising125		N	0	999,999,999,999	Must contain a number.
creditableTax25		N	0	999,999,999,999	Must contain a number.
creditableTax125		N	0	999,999,999,999	Must contain a number.
jurisditionsWhereCreditArose25		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
jurisditionsWhereCreditArose125		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
natureOfCredit25		N	0	999,999,999,999	Must contain a number.
natureOfCredit125		N	0	999,999,999,999	Must contain a number.
amountOfCredit25		N	0	999,999,999,999	Must contain a number.
amountOfCredit125		N	0	999,999,999,999	Must contain a number.
netCharge25		N	0	999,999,999,999	Must contain a number.
netCharge125		N	0	999,999,999,999	Must contain a number.
s835RamountOfChargeArising25		N	0	999,999,999,999	Must contain a number.
s835RamountOfChargeArising125		N	0	999,999,999,999	Must contain a number.
s835RcreditableTax25		N	0	999,999,999,999	Must contain a number.
s835RcreditableTax125		N	0	999,999,999,999	Must contain a number.
s835RjurisditionsWhereCreditArose25		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
s835RjurisditionsWhereCreditArose125		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
s835RnatureOfCredit25		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
s835RnatureOfCredit125		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
s835RamountOfCredit25		N	0	999,999,999,999	Must contain a number.
s835RamountOfCredit125		N	0	999,999,999,999	Must contain a number.
s835RnetCharge25		N	0	999,999,999,999	Must contain a number.
s835RnetCharge125		N	0	999,999,999,999	Must contain a number.
controllingCompanyName		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
controllingCompanyTaxNumber		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
connectedCompanyName		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
connectedCompanyTaxNumber		N	0 chars	40 chars	Cannot contain an invalid character. Cannot contain all spaces.
transferPricing element					
smeExemptionUnder835a		N			True or false, default is fase
localFileRequired		N			True or false, default is false
masterFileRequired		N			True or false, default is false
stockBorrow element					
stockSellerInCourseOfTrade		N			True or false, default is false
stockSellerOtherwiseCourseOfTrade		N			True or false, default is false
stockBuyerInCourseOfTrade		N			True or false, default is false

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
stockBuyerOtherwiseCou rseOfTrade		N			True or false, default is false
mandatoryDisclosure element					
transactionsUnderSec8 17hb					
numberOfTransactionSe c817hb		N	0 chars	25 chars	Cannot contain an invalid character. Cannot contain all spaces.
crossBorderArrangmen t					
referenceNumber		N	0 chars	25 chars	Cannot contain an invalid character. Cannot contain all spaces.
TradingResults element					
electUnderSection4522	2.29a	N			true or false, default is false
electUnderSection4523a	2.29b	N			true or false, default is false
electUnderSection80a	2.28	N			true or false, default is false
deductionMadeSports	2.30	N	0	999,999,99 9,999	
deductionMadeCharities	2.31	N	0	999,999,99 9,999	
deductionMadeOtherBodi es	2.32	N	0	999,999,99 9,999	Must contain a number.
TonnageTax element					
indicatePartyToElection	2.24a	N			true or false, default is false
dateFrom	2.33	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.
dateTo	2.33a	N	10 Chars	10 Chars	
metLimit	2.25	N			true or false, default is false
metGroupLimit	2.25a	N			true or false, default is false
nameOfGroupRepresent ative	2.25b	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
groupDateFrom	2.25f	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.
groupDateTo	2.25g	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.
profitsTonnageTax,	2.27	N	0	999,999,99 9,999	Can only have a value here if there is an income entry *. Must equal sum of all tonnagetaxprofits in Ship elements.
groupArrangement	2.25e	N			Can only contain one of the following values: "e", "y", "n", or "na" (Empty, Yes, No, Not Applicable)
SingleCompany					
name	2.24b	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	2.24c	N		9 Chars	Must be a valid tax reference number
GroupofCompanies					
name	2.25b	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
taxRefNumber	2.25c	N		9 Chars	Must be a valid tax reference number
Ship element					
name	2.26a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
imoNumber	2.26b	N	0	9,999,999	
typeOfInterest	2.26c	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	2.26d	N	0	999,999,999,999	
daysOperated	2.26e	N	0	99,999	
tonnageProfits	2.27f	N	0	999,999,999,999	
ProfitResourceRentTax element					
totalPrrtDue	2.14d	N	0	999,999,999,999	Must contain a whole number. If an entry exists in this field each PrrtDetails occurance must have entries in the following fields: • aggrCumulativeExpenditure • aggrCumulativeProfits • amountOfExpenditure • amountOfExpenditurePrevious • amountOfProfits • amountOfProfitsPrevious • amountPayable • licenceNumber
PrrtDetails element					
licenceNumber	2.14	N	0 Chars	30 Chars	This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
dateAuthorisationGranted		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 completed if entry in licenceNumber
aggrCumulativeExpenditure	2.14ai	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
amountOfExpenditure	2.14aii	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
amountOfExpenditurePrevious	2.14aiii	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
aggrCumulativeProfits	2.14b	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
amountOfProfits	2.14bi	N	0	999,999,99 9,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
amountOfProfitsPrevious	2.14bii	N	0	999,999,99 9,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
amountPayable	2.14c	N	0	999,999,99 9,999	Must contain a whole number. This is a required field when a value is entered in ProfitResourceRentTax/@totalPrrtDue
TradeProfits element					
profitsBeforeCapAllow nces	2.1a	N	0	999,999,99 9,999	
balancingCharges	2.2	N	0	999,999,99 9,999	
capAllPropWithIncentives	2.3	N			true or false, default is false If true, value must be entered in property based incentives element
machineryAndPlant	2.4a	N	0	999,999,99 9,999	Cannot have a value if both TradeProfits/@profitsBeforeCapAllow and balancingCharges are empty If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or balancingCharges
energyEfficient	2.4b	N	0	999,999,99 9,999	Must contain a number If value entered here, value cannot be greater than the value at machineryAndPlant (where a loss occurs show 0.00)
industrialBuildings	2.5	N	0	999,999,99 9,999	If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges If value entered here, either livingCityNo or livingCityYes must be true
other	2.6a	N	0	999,999,99 9,999	If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges
expendPatentRights	2.6bi	N	0	999,999,99 9,999	If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges
capAllowPatentRights	2.6bii	N	0	999,999,99 9,999	If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges
expendKnowHow	2.6biii	N	0	999,999,99 9,999	Must contain a number
expendKnowHowAllowan ce	2.6biv	N	0	999,999,99 9,999	Must contain a number
tradingLossesBroughtFw d	2.7	N	0	999,999,99 9,999	Must contain a number. If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
amountOfLossesUtilised	2.7b	N	0	999,999,99 9,999	Must contain a whole number. If a value is entered at this field, then a value must be entered tradingLossesBroughtFwd If a value is entered at tradingLossesBroughtFwd, then a value must be entered in this field.
balTradeLossAvailCarryF wd	2.8	N	0	999,999,99 9,999	Must contain a number. If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If there is a value at tradingLossesBroughtFwd then there must be a value at balTradeLossAvailCarryFwd and this value must be less than or equal to tradingLossesBroughtFwd
lossOffsetTradingIncome	2.7c	N	0	999,999,99 9,999	Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
lossClaimUnderCarryBac k	1.17	N	0	999,999,99 9,999	If value entered here , value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
charges	2.9	N	0	999,999,99 9,999	If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
groupRelief	2.10a	N	0	999,999,99 9,999	If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at groupRelief. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					end of the accounting period of the Return.
amtGrpReliefExcessCapAllow	2.10b	N	0	999,999,999,999	If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at grouprelief. If a value is entered at one of the grouprelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element.
					Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amtGrpReliefTradeCharges	2.10c	N	0	999,999,999,999	If value entered here, value must be entered at TradeProfits/@profitsBeforeCapAllow or TradeProfits/@balancingCharges. If a value is entered at groupRelief then there must be a value at amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges and the sum of amtGrpReliefExcessCapAllow and amtGrpReliefTradeCharges must be less than or equal to the value at groupRelief. If a value is entered at one of the groupRelief, amtGrpReliefExcessCapAllow or amtGrpReliefTradeCharges fields the user may fill in the group member details and ClaimToLosses element.
					Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
livingCityYes		N			True or false
					Cannot be true if livingCityNo is also true
					If this is true then the Living City subpanel must be filled out
livingCityNo		N			True or false
					Cannot be true if livingCityYes is also true
					If this is true then the Living City subpanel cannot be filled out
ibaAddress		N	0 Chars	140 Chars	Cannot contain an invalid character
					Cannot contain all spaces.
					Must be completed if value entered for aggAmountExpenditure.
					Cannot be completed if the period start date is on or before 13/10/2015

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
ibaEirCode		N	0 Chars	8 Chars	Must enter valid EirCode. Cannot be completed if the period start date is on or before 13/10/2015
aggAmountExpenditure		N	0	999,999,999,999	Must be completed if value entered for ibaAddress. Cannot be completed if the period start date is on or before 13/10/2015
childcareFitnessCentreEquipment		N		999,999,999,999	Must contain a number
gasVehiclesRefuellingEquipment		N		999,999,999,999	Must contain a number
indBuildAllowForChildOrFitness		N		999,999,999,999	Must contain a number
IntangibleAssets					
companyElectionSec291A4		N			
capAllowClaimedAccounts		N			
capAllowClaimedFixed		N			
interestClaimedTradeDed		N			
interestClaimedAsCharge		N			
jntSection615ElectTrans		N			
jntSection615ElectAcq		N			
jntSection617ElectTrans		N			
jntSection617ElectAcq		N			
intangAssetCapAllowanceAmount		N			Must contain a whole number Value should be the total sum of: capAllowClaimedAccountsBefore + capAllowClaimedAccountsAfter + capAllowClaimedFixedBefore + capAllowClaimedFixedAfter
capAllowClaimedAccountsBefore		N			Must contain a whole number
capAllowClaimedAccountsAfter		N			Must contain a whole number
capAllowClaimedAccountsNotUsed		N			Must contain a whole number
capAllowClaimedAcountsNotUsedOnOrAfter		N			Must contain a whole number The value entered here should be equal or less than the value in field "capAllowClaimedAccountsNotUsed"
capAllowClaimedFixedBefore		N			Must contain a whole number
capAllowClaimedFixedAfter		N			Must contain a whole number
capAllowClaimedFixedNotUsed		N			Must contain a whole number
capAllowClaimedFixedNotUsedOnOrAfter		N			Must contain a whole number The value entered here should be equal or less than the value in field "capAllowClaimedFixedNotUsed"
JntSection615NamePpsn					
Name		N			
taxRefNumber		N			

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
JntSection617NamePpsn					
Name		N			
taxRefNumber		N			
LivingCity element					
amountOfClaim		N	0	999,999,999,999	Must contain a whole number. Must complete if any of: addressQualPremises lciEirCode aggQualExpendDetails serviceDescription Has been completed
addressQualPremises		N	0 Chars	140 Chars	Must contain valid characters Must complete if any of: amountOfClaim lciEirCode aggQualExpendDetails serviceDescription Has been completed
lciEirCode		N	0 Chars	8 Chars	Must contain a valid Eircode. Must complete if any of: amountOfClaim addressQualPremises aggQualExpendDetails serviceDescription Has been completed
aggQualExpendDetails		N	0 Chars	40 Chars	Must contain valid characters Must complete if any of: amountOfClaim addressQualPremises lciEirCode serviceDescription Has been completed
serviceDescription		N	0	99	Must complete if any of: amountOfClaim addressQualPremises lciEirCode aggQualExpendDetails Has been completed
LivingCityInitTradeProfelement					
amountOfClaim		N	0	999,999,999,999	Must contain a whole number. Must complete if any of: addressQualPremises lciEirCode aggQualExpendDetails serviceDescription Has been completed
RelevantTradeWithinSection291a element					
profitsCapitalExpenditureBefore		N	0	999,999,999,999	Must contain a number.

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
profitsCapitalExpenditureAfter		N	0	999,999,999,999	Must contain a number.
balanceCapitalExpenditureBefore		N	0	999,999,999,999	Must contain a number.
balanceCapitalExpenditureAfter		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesBefore		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesAfter		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesClaimedNotUsed		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesNotUsedAfter		N	0	999,999,999,999	Must contain a number.
companyisMakingElectionUnderTca		N			True or false
amountCapitalAllowancesUndetTcaBefore		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesUndetTcaAfter		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesUndetTcaNotUsed		N	0	999,999,999,999	Must contain a number.
amountCapitalAllowancesUndetTcaNotUsedAfter		N	0	999,999,999,999	Must contain a number.
amountInterestClaimedBefore		N	0	999,999,999,999	Must contain a number.
amountInterestClaimedAfter		N	0	999,999,999,999	Must contain a number.
amountInterestClaimedForCarryBefore		N	0	999,999,999,999	Must contain a number.
amountInterestClaimedForCarryAfter		N	0	999,999,999,999	Must contain a number.
amountInterestClaimedUnderTca		N	0	999,999,999,999	Must contain a number.
jointElectionUnderTca615		N			True or false
transferringOrAquiringUnder615		N	0	12	Must contain valid characters
companyTaxNumberUnder615		N	0	12	Must contain valid characters
companyNameUnder615		N	0	12	Must contain valid characters
jointElectionUnderTca617		N			True or false
transferringOrAquiringUnder617		N	0	12	Must contain valid characters
companyTaxNumberUnder617		N	0	12	Must contain valid characters
companyNameUnder617		N	0	12	Must contain valid characters
ExceptedTradeProfits element					
profitsExceptedTrade	2.11	N	0	999,999,99	Must contain a number

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
				9,999	
tradingLossesFwd	2.12a	N	0	999,999,99 9,999	Must contain a number
amountOfLossesUtilised	2.12c	N	0	999,999,99 9,999	Must contain a whole number. If a value is entered at this field, then a value must be entered tradingLossesFwd If a value is entered at tradingLossesFwd, then a value must be entered in this field.
balTradLossAvailCarryF wd	2.13	N	0	999,999,99 9,999	If there is a value at tradingLossesFwd then there must be a value at balTradLossAvailCarryFwd and this value must be less than or equal to tradingLossesFwd.
tradingLossesFwd	2.12b	N	0	999,999,99 9,999	Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
doProfitsRelateToReleva ntTrade		N			True or false
IntangibaleAssets element					
companyElectionSec291 A4	2.4dii	N			true or false, default is false
capAllowClaimedAccount s	2.4diii	N	0	999,999,99 9,999	Must contain a number
capAllowClaimedFixed	2.4div	N	0	999,999,99 9,999	Must contain a number
interestClaimedTradeDed	2.4dv	N	0	999,999,99 9,999	Must contain a number
interestClaimedAsCharge	2.4vi	N	0	999,999,99 9,999	Must contain a number
jntSection615ElectTrans	2.4viia	N			true or false, default is false
jntSection615ElectAcq	2.4viib	N			true or false, default is false
jntSection617ElectTrans	2.4viiia	N			true or false, default is false
jntSection617ElectAcq	2.4viiib	N			true or false, default is false
JntSection615NamePps n element					
name	2.4viiII	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	2.4viiIIb	N		9 chars	Must be a valid tax reference number.
JntSection617NamePps n element					
name	2.4viiiII	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
taxRefNumber	2.4viiiII b	N		9 chars	Must be a valid tax reference number.
QualifyingShippingActi vity element					
profits	2.15	N	0	999,999,99 9,999	Must contain a number
balancingCharges	2.16	N	0	999,999,99 9,999	Must contain a number
capitalAllowances	2.17	N	0	999,999,99 9,999	If value entered here, value must be entered at profits or balancingCharges

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
machineryAndPlant	2.18a	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges
energyEfficient	2.18b	N	0	999,999,999,999	If value entered here it cannot be greater than the value at machineryandplantshipping
industrialBuildings	2.19	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or shipping
other	2.20	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges
lossesBroughtForward	2.21a	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges
amountLossesAvailCarryFwd	2.21c	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If there is a value at lossesBroughtForward then there must be a value at amountLossesAvailCarryFwd and this value must be less than or equal to lossesbroughtforwardshipping
charges	2.22	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
groupRelief	2.23a	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, QualifyingShippingActivity/@amtClaimInRespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amtClaimInRespExcessCapAll	2.23b	N	0	999,999,999,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCharges. If a value is entered at QualifyingShippingActivity/@groupRelief

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					then there must be a value at QualifyingShippingActivity/@amtClaimIn RespExcessCapAll and amtClaimInRespTradeCharges and the sum of QualifyingShippingActivity/@amtClaimIn RespExcessCapAll and amtClaimInRespTradeCharges must be less than or equal to the value at QualifyingShippingActivity/@groupRelief. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, QualifyingShippingActivity/@amtClaimIn RespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amtClaimInRespTradeCh arges	2.21c	N	0	999,999,99 9,999	If value entered here, value must be entered at QualifyingShippingActivity/@profits or QualifyingShippingActivity/@balancingCh arges. If a value is entered at QualifyingShippingActivity/@groupRelief then there must be a value at QualifyingShippingActivity/@amtClaimIn RespExcessCapAll and amtClaimInRespTradeCharges and the sum of QualifyingShippingActivity/@amtClaimIn RespExcessCapAll and amtClaimInRespTradeCharges must be less than or equal to the value at QualifyingShippingActivity/@groupRelief. If a value is entered at one of the QualifyingShippingActivity/@groupRelief, amtClaimInRespExcessCapAll or amtClaimInRespTradeCharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountLossesUtilised	2.21b	N	0	999,999,99 9,999	Must contain a whole number. If a value is entered at this field, then a value must be entered lossesBroughtForward If a value is entered at lossesBroughtForward, then a value must be entered in this field.
PetroleumProductionTa x element					
totalPptDue		N	0	999,999,99 9,999	Must contain valid whole number.
PptDetails					
licenceNumber		N	0 Chars	30 Chars	This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue.

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
dateAuthorisationAwarded		N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Must be completed if licenceNumber completed. Must be after 19/06/2014.
aggrCumulativeCosts		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfCostsApplicable		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfCostsApplicablePrevious		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
aggrCumulativeGrossRevenue		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfRevenueApplicable		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfRevenueApplicablePrevious		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfTransportationExpenditure		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfEligibleExpenditure		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfNetIncome		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
amtOfPetroleumTaxPayable		N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in PetroleumProductionTax/@totalPrrtDue
QualifyingAssetsProfits element	*Attributes in the QualifyingAssetsProfits element can only be present if the period start date is on or after 01/01/2017*				
profitsBeforeCapAllownces		N	0	999,999,999,999	Must contain valid whole number. If this field and balancingCharges are blank, then the following fields must also be blank: machineryAndPlant industrialBuildings other tradingLossesBroughtFwd balTradeLossAvailCarryFwd lossOffsetTradingIncome charges

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					groupRelief amtGrpReliefExcessCapAllow amtGrpReliefTradeCharges
balancingCharges		N	0	999,999,999,999	Must contain valid whole number. If this field and profitsBeforeCapAllownces are blank, then the following fields must also be blank: machineryAndPlant industrialBuildings other tradingLossesBroughtFwd balTradeLossAvailCarryFwd lossOffsetTradingIncome charges groupRelief amtGrpReliefExcessCapAllow amtGrpReliefTradeCharges
capAllPropWithIncentives		N			true or false This deduction can only be applied to periods commencing on or after 13/10/2015
machineryAndPlant		N	0	999,999,999,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty
energyEfficient		N	0	999,999,999,999	Must contain valid whole number.
industrialBuildings		N	0	999,999,999,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty
other		N	0	999,999,999,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges empty
expendPatentRights		N	0	999,999,999,999	Must contain valid whole number.
capAllowPatentRights		N	0	999,999,999,999	Must contain valid whole number.
expendKnowHow		N	0	999,999,999,999	Must contain valid whole number.
expendKnowHowAllowance		N	0	999,999,999,999	Must contain valid whole number.
tradingLossesBroughtFwd		N	0	999,999,999,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces @balancingCharges @amountOfLossesUtilised @balTradeLossAvailCarryFwd empty Must be completed if @amountOfLossesUtilised and @balTradeLossAvailCarryFwd completed
amountOfLossesUtilised		N	0	999,999,999,999	Must contain valid whole number. Must be empty if @ tradingLossesBroughtFwd is empty

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					Must be completed if @ tradingLossesBroughtFwd is completed
balTradeLossAvailCarryF wd		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces @tradingLossesBroughtFwd and @balancingCharges are empty Must be completed if @ tradingLossesBroughtFwd is completed
lossOffsetTradingIncome		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty
charges		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty
groupRelief		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @amtGrpReliefExcessCapAllow @amtGrpReliefTradeCharges
amtGrpReliefExcessCap Allow		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @groupRelief @amtGrpReliefTradeCharges
amtGrpReliefTradeCharg es		N	0	999,999,99 9,999	Must contain valid whole number. Must be empty if @profitsBeforeCapAllownces and @balancingCharges are empty If there is a value entered here there must be a value entered in @profitsBeforeCapAllownces @groupRelief and @amtGrpReliefExcessCapAllow
livingCityYes		N			True or false Cannot be true if livingCityNo is also true If this is true then the Living City subpanel must be filled out
livingCityNo		N			True or false Cannot be true if livingCityYes is also true If this is true then the Living City subpanel cannot be filled out
ibaAviationYes		N			true or false, default is false. Only one can be selected
ibaAviationNo		N			true or false, default is false. Only one can be selected

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
ibaAviationClaimAccRate		N		999,999,999,999	Must contain valid whole number. Required if aviationYes is true
ibaAddress		N	0 Chars	140 Chars	Must contain valid characters. Cannot contain all spaces. Mutually dependant with @aggAmountExpenditure Cannot be completed if the period start date is on or before 13/10/2015
ibaEirCode		N	0 Chars	8 Chars	Must contain valid EirCode Cannot be completed if the period start date is on or before 13/10/2015
aggAmountExpenditure		N	0	999,999,999,999	Must contain valid whole number. Mutually dependant with @ibaAddress Cannot be completed if the period start date is on or before 13/10/2015 Mutually dependant with @ ibaAddress
carryBackOfLosses		N	0	999,999,999,999	Must contain valid whole number.
reliefClaimedSec769I		N	0	999,999,999,999	KDB loss cannot be claimed if there is KDB relief claimed also. KDB claimed cannot be greater than Profits from Qualifying Assets(@profitsBeforeCapAllownces + @balancingCharges) less relevant Capital Allowances (@machineryAndPlant + @machineryAndPlant + @other)
QualExpIPAsset		N	0	999,999,999,999	Must contain valid whole number. Required if entry in@reliefClaimedSec769I
OverallExpIPAsset		N	0	999,999,999,999	Must contain valid whole number. Required if entry in@reliefClaimedSec769I
OverallIncomeIPAsset		N	0	999,999,999,999	Must contain valid whole number. Required if entry in@reliefClaimedSec769I
priorYearProtectiveClaim		N	0	999,999,999,999	
currentYearProtectiveClaim		N	0	999,999,999,999	
totalProtectiveClaim		N	0	999,999,999,999	If value entered in this field, must must be entered in at least one of: @priorYearProtectiveClaim @currentYearProtectiveClaim
ComputerProgramsNumpriorClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ ComputerProgramsPriorYears
ComputerProgramsPriorYears		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ ComputerProgramsNumpriorClaims
ComputerProgramsNumNewClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					ComputerProgramsNewClaims
ComputerProgramsNewClaims		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ ComputerProgramsNumNewClaims
QualifyingPatentsNumPriorClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ QualifyingPatentsPriorYears
QualifyingPatentsPriorYears		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ QualifyingPatentsNumPriorClaims
QualifyingPatentsNumNewClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ QualifyingPatentsNewClaims
QualifyingPatentsNewClaims		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ QualifyingPatentsPriorYears
Section769RNumPriorClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ Section769RClaimsPriorYears
Section769RClaimsPriorYears		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ Section769RNumPriorClaims
Section769RNumNewClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ Section769RClaimsNewClaims
Section769RClaimsNewClaims		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ Section769RNumNewClaims
FamilyOfAssetsNumPriorClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsPriorYears
FamilyOfAssetsPriorYears		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsNumPriorClaims
FamilyOfAssetsNumNewClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsNewClaims
FamilyOfAssetsNewClaims		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ FamilyOfAssetsPriorYears
OtherAssetsNumPriorClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ OtherAssetsPriorYears
OtherAssetsPriorYears		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @ OtherAssetsNumPriorClaims
OtherAssetsNumNewClaims		N	0	99,999	Must contain valid whole number. Mutually dependant with @ OtherAssetsNewClaims
OtherAssetsNewClaims		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @OtherAssetsNumNewClaims
numQualifyingAsset		N	0	999,999,999	Must contain valid whole number. Mutually dependant with@

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					qualifyingAsset
qualifyingAsset		N	0	999,999,999	Must contain valid whole number. Mutually dependant with @numQualifyingAsset
IntangibleAssets					
companyElectionSec291A4		N			True or False, default is false
capAllowClaimedAccounts		N	0	999,999,999,999	Must contain valid whole number.
capAllowClaimedFixed		N	0	999,999,999,999	Must contain valid whole number.
interestClaimedTradeDed		N	0	999,999,999,999	Must contain valid whole number.
interestClaimedAsCharge		N	0	999,999,999,999	Must contain valid whole number.
jntSection615ElectTrans		N			True or False, default is false Cannot be selected if @jntSection615ElectAcq if selected
jntSection615ElectAcq		N			True or False, default is false Cannot be selected if @jntSection615ElectTrans if selected
jntSection617ElectTrans		N			True or False, default is false Cannot be selected if @jntSection617ElectAcq if selected
jntSection617ElectAcq		N			True or False, default is false Cannot be selected if @jntSection617ElectTrans if selected
JntSection615NamePpsn					
Name		N	0 Chars	35 Chars	Must contain valid characters. Cannot contain all spaces.
taxRefNumber		N	0 Chars	10 Chars	Must be valid reference number.
JntSection617NamePpsn					
Name		N	0 Chars	35 Chars	Must contain valid characters. Cannot contain all spaces.
taxRefNumber		N	0 Chars	10 Chars	Must be valid reference number.
LivingCity element					
amountOfClaim		N	0	999,999,999,999	Must contain a whole number. Must complete if any of: addressQualPremises lciEirCode aggQualExpendDetails serviceDescription have been completed
addressQualPremises		N	0 Chars	140 Chars	Must contain valid characters Must complete if any of: amountOfClaim lciEirCode aggQualExpendDetails serviceDescription have been completed
lciEirCode		N	0 Chars	8 Chars	Must contain a valid Eircode. Must complete if any of: amountOfClaim

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					addressQualPremises aggQualExpendDetails serviceDescription have been completed
aggQualExpendDetails		N	0 Chars	40 Chars	Must contain valid characters Must complete if any of: amountOfClaim addressQualPremises lciEirCode serviceDescription have been completed
serviceDescription		N	0	99	Must complete if any of: amountOfClaim addressQualPremises lciEirCode aggQualExpendDetails have been completed
ExtractsAccounts element					
from	2.33	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.
to	2.33a	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.
endingDate	2.34	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.
s76afield		N			true or false, default is false.
Income					
sales	2.35	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated. This value cannot be greater than €8,800,000 if @notMandatedExclusion is true.
receipts	2.36	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
otherIncome	2.37	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
TradingAccItem					
purchases	2.38	N	0	999,999,999,999	
grossTradingProfit	2.39	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
Expenses					
salaries	2.40	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
directorsRemuneration	2.41	N	0	999,999,999,999	
subContractors	2.42	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
professionalFees	2.43	N	0	999,999,999,999	
subsistence	2.44	N	0	999,999,999,999	
repairsRenewals	2.45	N	0	999,999,99	

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
				9,999	
interestPayables	2.46	N	0	999,999,999,999	
depreciation	2.47	N	0	999,999,999,999	
otherExpenses	2.49	N	0	999,999,999,999	
ProvForBadDebts					
positiveAmount	2.48a	N	0	999,999,999,999	Cannot have a value if ExtractsAccounts/Expenses/ProvForBadDebts/@negativeAmount is populated.
negativeAmount	2.48b	N	0	999,999,999,999	Cannot have a value if ExtractsAccounts/Expenses/ProvForBadDebts/@positiveAmount is populated.
BalanceSheet					
stockWIPFinishedGoods	2.51	N	0	999,999,999,999	
debtors	2.52	N	0	999,999,999,999	
cashBank	2.53	N	0	999,999,999,999	
bankLoanOD	2.54	N	0	999,999,999,999	
creditorsAndAccruals	2.55	N	0	999,999,999,999	
clientAccountBalance	2.56	N	0	999,999,999,999	
clientAccountBalanceCR	2.57	N	0	999,999,999,999	
taxCreditors	2.58	N	0	999,999,999,999	
DirectorsCurrentAC					
positiveAmount	2.50a	N	0	999,999,999,999	Cannot have a value if ExtractsAccounts/BalanceSheet/DirectorsCurrentAC/@negativeAmount is populated.
negativeAmount	2.50b	N	0	999,999,999,999	Cannot have a value if ExtractsAccounts/BalanceSheet/DirectorsCurrentAC/@positiveAmount is populated.
ShareholdersFunds					
positiveAmount	2.59a	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than ShareholdersFunds/@negativeAmount. Cannot have a value if ShareholdersFunds/@negativeAmount is populated. This value cannot be greater than €4,400,000 if @notMandatedExclusion is true.
negativeAmount	2.59b	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than ShareholdersFunds/@positiveAmount. Cannot have a value if ShareholdersFunds/@positiveAmount is populated.

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
AdjustedNetProfit element					
OrdActivitiesBeforeTax					
positiveAmount	2.60	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than AdjustedNetProfit/OrdActivitiesBeforeTax/@negativeAmount. Cannot have a value if AdjustedNetProfit/OrdActivitiesBeforeTax/@negativeAmount is populated.
negativeAmount	2.61	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than AdjustedNetProfit/OrdActivitiesBeforeTax/@positiveAmount. Cannot have a value if AdjustedNetProfit/OrdActivitiesBeforeTax/@positiveAmount is populated.
AdjustmentsMadeToProfit element					
subscriptions	2.62	N	0	999,999,999,999	
entertainment	2.63	N	0	999,999,999,999	
disallowableLegalExpenses	2.64	N	0	999,999,999,999	
section130Interest	2.65	N	0	999,999,999,999	
lightHeatPhone	2.66	N	0	999,999,999,999	
SaleOfAssets					
positiveAmount	2.67	N	0	999,999,999,999	Cannot have a value if xtractsAccounts/AdjustmentsMadeToProfit/SaleOfAssets/@negativeAmount is populated
negativeAmount	2.68	N	0	999,999,999,999	Cannot have a value if ExtractsAccounts/AdjustmentsMadeToProfit/SaleOfAssets/@positiveAmount is populated
NotesToTheAccounts element					
indicateEmphasisOfMatter	2.69	N			true or false, default false
indicateAuditQualifiedOpinion	2.70	N			true or false, default false
indicateAuditDisclaimer	2.71	N			true or false, default false
indicateAdverseOpinion	2.72	N			true or false, default false
indicateChangeInAssets	2.73	N			true or false, default false
indicateChangeInStock	2.74	N			true or false, default false
indicateChangeInDevelopment	2.75	N			true or false, default false
indicateChangeInOther	2.76	N			true or false, default false
indicatePriorYearAdjust	2.77	N			true or false, default false
indicateChangeInNature	2.78	N			true or false, default false
indicateExceptionalItem	2.79	N			true or false, default false
additionalInfo	2.80	N	0 Chars	500 Chars	Cannot contain an invalid character

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					Cannot contain all spaces
XbrlOptions element					
submitViaIxbrlr	21.1	N			true or false, default false If the Company has selected Option 1 or 2 of the iXBRL options, a *XbrlCompanyCategory* option must be selected. Only one category may be selected)
largeCaseDivision	21.2	N			true or false, default false If the Company has selected Option 1 or 2 of the iXBRL options, a *XbrlCompanyCategory* option must be selected. Only one category may be selected
notMandatedExclusion	21.3	N			true or false, default false If this option is selected then ShareholdersFunds/@positiveAmount cannot be greater than €4,400,000 and Income/@sales cannot be greater than €8,800,000.
inactiveCompLargeCase Div	21.4	N			true or false, default false
companyInLiquidation	21.5	N			true or false, default false
XbrlCompanyCategory element					
statementsSubjectToAud it	21.2	N			true or false, default false. Only one Company Category Option can be selected
statementsNotSubjectTo Audit	21.3	N			true or false, default false. Only one Company Category Option can be selected
statementsOtherThanCo mpAct	21.4	N			true or false, default false. Only one Company Category Option can be selected
statementsNotRequired	21.5	N			true or false, default false. Only one Company Category Option can be selected
statementsOtherJurisdicti on	21.1	N			true or false, default false. Only one Company Category Option can be selected
notTaxResident	21.2	N			true or false, default false. Only one Company Category Option can be selected
groupHoldingCompany	21.3a	N			true or false, default false. Only one Company Category Option can be selected
accountingStandards element					
accountingFramework		N	0	99	Must contain valid whole number
otherFramework		N	0 chars	20 chars	Cannot contain an invalid character Cannot contain all spaces.
RentalIncome element					
indicateCompliance	3.1	N			true or false, default is false
rentalIncomeValueResid ential	3.2	N	0	999,999,99 9,999	Must contain valid whole number. Can only have a value here if there is an entry in numProperties

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
numPropertiesresidential	3.2a	N	0	999,999,99 9,999	Must contain valid whole number. Can only have a value here if there is an entry in rentalIncomeValue
rentalIncomeValueComm ercial	3.2b	N		999,999,99 9,999	Must contain valid whole number. Can only have a value here if there is an entry in numPropertiesCommercial
numPropertiesCommerci al	3.2c	N		999,999,99 9,999	Must contain valid whole number. Can only have a value here if there is an entry in rentalIncomeValueCommercial
residentialrepairs	3.2d	N		999,999,99 9,999	Must contain valid whole number.
residentialinterest	3.2e	N		999,999,99 9,999	Must contain valid whole number.
commercialrepairs	3.2f	N		999,999,99 9,999	Must contain valid whole number.
commercialinterest	3.2g	N		999,999,99 9,999	Must contain valid whole number.
totalresidentialrent	3.2h	N	- 999,999,99 9,999	999,999,99 9,999	Must contain valid whole number.
totalcommercialrent	3.2i	N	- 999,999,99 9,999	999,999,99 9,999	Must contain valid whole number.
totalrent	3.2j	N	0	999,999,99 9,999	Must contain valid whole number.
aviationYes	3.2k	N			true or false, default is false. Only one can be selected
aviationNo	3.2l	N			true or false, default is false. Only one can be selected
aviationClaimAccRate	3.2m	N		999,999,99 9,999	Must contain valid whole number. Required if aviationYes is true
balancingCharges	3.3	N	0	999,999,99 9,999	
lossesCarriedForward	3.4a	N	0	999,999,99 9,999	Can only have a value here if there is an income entry * There must be an entry in this field if there is an entry in amountOfLossesUtilised or in balLossesAvailCarriedForw
balLossesAvailCarriedFo rw	3.4c	N	0	999,999,99 9,999	If a value is entered at this field, a value must be entered in lossesCarriedForward If there is an entry in lossesCarriedForward, there must be an entry in this field.
includesPropIncentives	3.5	N			true or false, default is false If true, value must be entered in property based incentives element
capAllowAgainstRentalIn c	3.6	N	0	999,999,99 9,999	
otherCapitalAllowances	3.7	N	0	999,999,99 9,999	
livingCityYes		N			True or false Cannot be true if livingCityNo is also true

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					If this is true then the Living City subpanel must be filled out
livingCityNo		N			True or false Cannot be true if livingCityYes is also true If this is true then the Living City subpanel cannot be filled out
aviationAddress		N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Cannot be completed if the period start date is on or before 13/10/2015 Required if aviationYes is true Required if entry at aviation AggExpend
aviationEirCode		N	0 Chars	8 Chars	Must enter valid EirCode. Cannot be completed if the period start date is on or before 13/10/2015
aviationAggExpend		N	0	999,999,99 9,999	Must contain valid whole number. Cannot be completed if the period start date is on or before 13/10/2015 Required if aviationYes is true Required if entry at aviationAddress
totalCapitalAllowances	3.8	N	0	999,999,99 9,999	Can only have a value here if there is an income entry *. Must be equal to the sum of capAllowAgainstRentalInc and otherCapitalAllowances.
excessRentCapAllowanc es	3.9	N	0	999,999,99 9,999	Cannot have a value greater than zero if there is no entry in the GroupForIrishTaxPurposes/ParentName AndPpsn/@name attribute of CompanyDetails. Must be equal the Lesser of: (capAllowAgainstRentalInc + otherCapitalAllowances) - (rentalIncomeValue + balancingCharges – lossesCarriedForward) OR OtherCapitalAllowances (Note: Where the amount at (capAllowAgainstRentalInc + otherCapitalAllowances) MINUS (rentalIncomeValue + balancingCharges – lossesCarriedForward) is a negative value then the amount should be 0) Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
grpReliefExcessCapAllo w	3.10	N	0	999,999,99 9,999	If a value is entered at this field the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
totalExcessCapAllowanc es	3.11	N	0	999,999,99 9,999	Can only have a value here if there is an income entry * totalExcessCapitalAllowances = excessRentalCapitalAllowances + groupReliefOnExcessCapitalAllowances Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountOfLossesUtilised	3.4b	N	0	999,999,99 9,999	Must contain a whole number. If a value is entered at this field, a value must be entered in lossesCarriedForward and in balLossesAvailCarriedForw If there is an entry in lossesCarriedForward, there must be an entry in this field.
preletExpenditure		N		999,999,9 99	Must contain valid whole number. The amount in this field should be added to both "Repairs" and "Allowable interest" and deducted from "Gross Rental Income", to arrive at the figure to be entered in "Total Residential Rent less Expenses".
LivingCityInitTradeProf element					
claim372AAC		N	0	999,999,99 9,999	Must contain a whole number.
claim372AAD		N	0	999,999,99 9,999	Must contain a whole number.
addrqualifying		N		140 Chars	Must contain valid characters Must complete entry@ claim372AAC
eircodequalifying		N		8	Must contain a valid Eircode.
addrspecial		N		140 Chars	Must complete entry@ claim372AAD
eircodespecial		N		8	Must contain a valid Eircode.
qualifyingexpenditure		N		1000 Chars	Required if entry@ claim372AAC
eligibleexpenditure		N		1000 Chars	Required if entry@ claim372AAD
qualpremisesdescripti on		N		40 Chars	Required if entry@ claim372AAC
identificationnumber		N		20 Chars	No validation, free field
referencenumber		N		20 Chars	No validation, free field
IrishInvestmentIncome element					
OtherIrishIncome element					
patentRoyaltyIncome	4.3a	N	0	999,999,99 9,999	

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
otherIncomeRecWithTax	4.3b	N	0	999,999,99 9,999	
otherIncomeRecWithoutT ax	4.4a	N	0	999,999,99 9,999	
InvestmentUndertaking element					
gainTaxableLowRate	4.4bi	N	0	999,999,99 9,999	Must contain a number Must be populated if any of the following fields are populated: name, line1, line2, line3
AddressDetails element					
name	4.4bii	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: line1, line2, line3 gainTaxableLowRate
line1	4.4biia	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, line2, line3 gainTaxableLowRate
line2	4.4biib	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	4.4biic	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
Clawback element					
amountTaxableSec766	4.5a	N	0	999,999,99 9,999	Must contain a whole number
amountTaxableSec766a	4.5b	N	0	999,999,99 9,999	Must contain a whole number
amountTaxableSec766b	4.5c	N	0	999,999,99 9,999	Must contain a whole number There cannot be an entry in this field if the accounting period starts before 01/01/2015.
totalFilmClawback	4.6	N	0	999,999,99 9,999	Must contain a whole number. This value must be equal to the sum of the clawback amount for each film. This field can only be completed ROS amend mode only.
FilmClawback element					
filmCertRef	4.6ai	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if the following field is populated: • unauthAmountChargeable This field can only be completed ROS amend mode only.
unauthAmountChargeabl e	4.6aii	N	0	64,000,000	Must contain a whole number Must be populated if the following field is populated: • filmCertRef This field can only be completed ROS amend mode only.
InterestArisingInState					

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
grossIntRecWithTax	4.1	N	0	999,999,999,999	
grossIntRecWithoutTax	4.2	N	0	999,999,999,999	
DistributionsResidentComp					
otherDistributionsReceived	4.7b	N	0	999,999,999,999	
reitDistributionsReceived	4.7a	N	0	999,999,999,999	Must contain a whole number
HybridMismatches element					
isAdjustmentsRequired		N			True or false, default is false
doubleDeductionUnderSec835ADa		N	0	9,999,999,999,999,999	Must contain a whole number
doubleDeductionUnderSec835ADb		N	0	9,999,999,999,999,999	Must contain a whole number
permeantDeductionUnderSec835AGa		N	0	9,999,999,999,999,999	Must contain a whole number
permeantDeductionUnderSec835AGb		N	0	9,999,999,999,999,999	Must contain a whole number
finInstrumentDeductionUnderSec835AJa		N	0	9,999,999,999,999,999	Must contain a whole number
finInstrumentDeductionAmount		N	0	9,999,999,999,999,999	Must contain a whole number
finInstrumentDeductionDetails		N	0 chars	20 chars	Cannot contain an invalid character Cannot contain all spaces
finInstrumentDeductionPayeeCharge		N	0	9,999,999,999,999,999	Must contain a whole number
hybridMismatchDeductionSec835AL		N	0	9,999,999,999,999,999	Must contain a whole number
hybridMismatchDeductionSec835AMa		N	0	9,999,999,999,999,999	Must contain a whole number
hybridMismatchDeductionAmount		N	0	9,999,999,999,999,999	Must contain a whole number
hybridMismatchDeductionDetails		N	0 chars	20 chars	Cannot contain an invalid character Cannot contain all spaces
hybridMismatchDeductionPayeeCharge		N	0	9,999,999,999,999,999	Must contain a whole number
withholdingMismatchOutcome		N	0	9,999,999,999,999,999	Must contain a whole number
residencyMismatchOutcome		N	0	9,999,999,999,999,999	Must contain a whole number
importedMismatchOutcome		N	0	9,999,999,999,999,99	Must contain a whole number

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
				9	
structuredMismatchOutc ome		N	0	9,999,999, 999,999,99 9	Must contain a whole number
amountCarriedFoward		N	0	9,999,999, 999,999,99 9	Must contain a whole number
leasingProfits element					
profitsFromNonTradingL easing		N	0	9,999,999, 999,999,99 9	Must contain a whole number
ForeignIncome element					
forDivIncomeBeforeTax	5.1	N	0	999,999,99 9,999	
otherForDivIncomeBefor eTax	5.2	N	0	999,999,99 9,999	
otherForIncomeBeforeTa x	5.3	N	0	999,999,99 9,999	
ForeignDepositAccount element					
dateAccountOpened	5.5	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: line1, line2, line3, amountDepositedOnOpening, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3.
amountDepositedOnOpe ning	5.6	N	0	999,999,99 9,999	Must be populated if any of the following fields are populated: line1, line2, line3, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3..
DepositHolderDetails element					
name	5.4a	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: line1, line2, line3, dateAccountOpened, amountDepositedOnOpening, IntermediaryDetails/@name, /IntermediaryDetails/@line1, /IntermediaryDetails/@line2, /IntermediaryDetails/@line3.
line1	5.4b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.4c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.4d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
IntermediaryDetails element				,	
name	5.7a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
line1	5.7b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.7c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.7d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
ForeignLifePolicy element					
paymentTaxable	5.8	N	0	999,999,999,999	Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and gainTaxable is empty: PolicyCommencerDetails/@name, PolicyCommencerDetails/@line1, PolicyCommencerDetails/@line2, PolicyCommencerDetails/@line3, termsOfPolicy, annualPremiumsPayable, PolicyAcquirerDetails/@name, PolicyAcquirerDetails/@line1, PolicyAcquirerDetails/@line2, PolicyAcquirerDetails/@line3
gainTaxable	5.9	N	0	999,999,999,999	Can only have a value here if there is an income entry *. This field must be populated if any of the following fields are populated and paymentTaxable is empty: PolicyCommencerDetails/@name, PolicyCommencerDetails/@line1, PolicyCommencerDetails/@line2, PolicyCommencerDetails/@line3, termsOfPolicy, annualPremiumsPayable, PolicyAcquirerDetails/@name, PolicyAcquirerDetails/@line1, PolicyAcquirerDetails/@line2, PolicyAcquirerDetails/@line3
termsOfPolicy	5.11	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
annualPremiumsPayable	5.12	N	0	999,999,999,999	Must contain a whole number
PolicyCommencerDetails element					
name	5.10a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
line1	5.10b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.10c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.10d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces

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Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
PolicyAcquirerDetails element					
name	5.13a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
line1	5.13b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.13c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.13d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
OffshoreFund element					
incomeTaxable	5.14	N	0	999,999,99 9,999	Either this field or gainTaxable/gainTaxableLowRate must be populated if any of the following fields are populated and gainTaxable is empty: name, address1, address2, address3, dateMaterialInterestAcq, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
gainTaxableLowRate	5.15	N	0	999,999,99 9,999	Either this field or incomeTaxable/gainTaxable must be populated if any of the following fields are populated and incomeTaxable is empty: OffshoreFundDetails/@name, OffshoreFundDetails/@line1, OffshoreFundDetails/@line2, OffshoreFundDetails/@line3, dateMaterialInterestAcq, amountinvested, IntermediaryDetails/@name, IntermediaryDetails/@line1, IntermediaryDetails/@line2, IntermediaryDetails/@line3 Can only have a value here if there is an income entry *
dateMaterialInterestAcq	5.17	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
amountCapitalInvested	5.18	N	0	999,999,99 9,999	
OffshoreFundDetails element					
name	5.16a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
line1	5.16b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.16c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.16d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
IntermediaryDetails element					
name	5.19a	N	0 Chars	40 Chars	Cannot contain an invalid character

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					Cannot contain all spaces
line1	5.19b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.19c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.19d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
OtherOffshoreProduct element					
dateMaterialInterestAcq	5.21	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: OffshoreProductDetails/@name, OffshoreProductDetails/@line1, OffshoreProductDetails/@line2, OffshoreProductDetails/@line3, amountOfPaymentMade, OtherOffshoreProduct/IntermediaryDetail s/@name, OtherOffshoreProduct/IntermediaryDetail s/@line1, OtherOffshoreProduct/IntermediaryDetail s/@line2, OtherOffshoreProduct/IntermediaryDetail s/@line3
amountOfPaymentMade	5.22	N	0	999,999,99 9,999	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: OffshoreProductDetails/@name, OffshoreProductDetails/@line1, OffshoreProductDetails/@line2, OffshoreProductDetails/@line3, dateMaterialInterestAcq, OtherOffshoreProduct/IntermediaryDetail s/@name, OtherOffshoreProduct/IntermediaryDetail s/@line1, OtherOffshoreProduct/IntermediaryDetail s/@line2, OtherOffshoreProduct/IntermediaryDetail s/@line3
OffshoreProductDetails element					
name	5.20a	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: line1, line2, line3, dateMaterialInterestAcq, amountOfPaymentMade, OffshoreProduct/IntermediaryDetails/@n ame, OffshoreProduct/IntermediaryDetails/@lin e1,

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					OffshoreProduct/IntermediaryDetails/@lin e2, OffshoreProduct/IntermediaryDetails/@lin e3
line1	5.20b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.20c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.20d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
IntermediaryDetails element					
name	5.23a	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
line1	5.23b	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line2	5.23c	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
line3	5.23d	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
eirCode		N	0 Chars	8 Chars	Must contain valid EirCode
ExemptIncome element					
profitFromWoodlands	6.1a	N	0	999,999,99 9,999	Cannot have a value here if lossFromWoodlands is not empty
lossFromWoodlands	6.1b	N	0	999,999,99 9,999	Cannot have a value here if profitFromWoodlands is not empty
distribFromWoodlands	6.1c	N	0	999,999,99 9,999	
otherExemptIncome	6.2	N	0	999,999,99 9,999	
CapitalGains element					
costOfAcquisition	7.11a	N	0	999,999,99 9,999	
acquisitionNotAtArmslen gth	7.11b	N			true or false, default is false
amtEnhanceExpendClai med	7.12	N	0	999,999,99 9,999	
relevantTaxDeferred	7.22	N	0	999,999,99 9,999	Must contain a number
CapitalGainsConsiderat ions element					
totalConsiderOnDisposal	7.8	N	0	999,999,99 9,999	Must be equal AggregateConsiderationQuotedShares + AggregateConsiderationUnquotedShares + AggregateConsiderationAgriLandAndBuil dings + AggregateConsiderationCommercialPrem ises + AggregateConsiderationResidentialPremi ses + AggregateConsiderationOtherAssets

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
incidentalCostOfDisposal	7.9	N	0	999,999,999,999	
aggNetConsiderOnDisposal	7.10	N	0	999,999,999,999	Must be equal to totalconsiderationondisposals minus incidentalcostofdisposals
QuotedSharesSecurities					
disposalsConnectedPersons	7.1a	N			true or false, default is false
aggregateConsideration	7.b	N	0	999,999,999,999	
UnQuotedSharesSecurities					
disposalsConnectedPersons	7.2a	N			true or false, default is false
aggregateConsideration	7.2b	N	0	999,999,999,999	
AgriLandOrBuildings					
numberOfDisposals	7.3	N	0	999	
disposalsConnectedPersons	7.3a	N			true or false, default is false
aggregateArea	7.3b	N	0	999,999.99	
aggregateConsideration	7.3c	N	0	999,999,999,999	
CommercialPremises					
numberOfDisposals	7.4	N	0	999	
disposalsConnectedPersons	7.4a	N			true or false, default is false
aggregateConsideration	7.4b	N	0	999,999,999,999	
ResidentialPremises					
numberOfDisposals	7.5	N	0	999	
disposalsConnectedPersons	7.5a	N			true or false, default is false
aggregateConsideration	7.5b	N	0	999,999,999,999	
VentureFundGains					
aggregateConsideration	7.6	N	0	999,999,999,999	
OtherAssets					
numberOfDisposals	7.7	N	0	999	
disposalsConnectedPersonsotherassets	7.7a	N			true or false, default is false
aggregateConsideration	7.7b	N	0	999,999,999,999	
capitalGainsS627a					
numberOfDisposals		N	0	999	
disposalsConnectedPersons		N			true or false, default is false

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
aggregateConsideration		N	0	999,999,999,999	
capitalGainsS627b					
numberOfDisposals		N	0	999	
disposalsConnectedPersons		N			true or false, default is false
aggregateConsideration		N	0	999,999,999,999	
capitalGainsS627c					
numberOfDisposals		N	0	999	
disposalsConnectedPersons		N			true or false, default is false
aggregateConsideration		N	0	999,999,999,999	
ChargeableGains					
amountChargeableGain	7.13	N	0	999,999,999,999	Must be equal aggNetConsiderOnDisposal – (costOfAcquisition + amtEnhanceExpendClaimed)
prevGainsRolledOver	7.14	N	0	999,999,999,999	
netLossesCurrPeriod	7.15	N	0	999,999,999,999	Must be equal to (costOfAcquisition + amtEnhanceExpendClaimed) - aggNetConsiderOnDisposal
unusedLossesPriorPeriod	7.16	N	0	999,999,999,999	
netCharGain	7.17	N	0	999,999,999,999	Must be equal to netchargeablegainat22+ netCharGainMedium + netCharGain40+ netCharGainVenture
netCharGainSection540A	7.18	N	0	999,999,999,999	Must contain a number
unusedLossesCarryForward	7.19	N	0	999,999,999,999	
netCharGainMedium	7.20	N	0	999,999,999,999	Must contain a number
netCharGain40	7.21	N	0	999,999,999,999	Must contain a number
netCharGainVenture	7.22	N	0	999,999,999,999	Must contain a number
amountgainrelieved		N	0	999,999,999	Must contain a whole number
netchargeablegainrelief		N	0	999,999,999	When an entry is made in "amountChargeableGain "- This field is to be populated with the sum of (amountChargeableGain – amountgainrelieved) when the result of the sum is positive.
netlossesacountingperiod		N	0	999,999,999	When an entry is made in "amountChargeableGain "- This field is to be populated with the sum of (amountChargeableGain – amountgainrelieved) when the result of the sum is negative. or

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					When an entry is made in "netLossesCurrPeriod " - This field is to be populated with the sum of ("netLossesCurrPeriod" + "amountgainrelieved")
netCharGain33		N	0	9,999,999, 999,999,99 9	Must contain a valid whole number
Chargeable Assets					
Shares	8.1	N	0	999,999,99 9,999	
ResidentialPremises element					
numberOfAssets	8.2a	N		99,999	Must be populated if a value is entered at ResidentialPremises/@consideration
consideration	8.2b	N	0	999,999,99 9,999	Must be populated if a value is entered at ResidentialPremises/@numberOfAssets
CommercialPremises element					
numberOfAssets	8.3a	N	0	99,999	Must be populated if a value is entered at CommercialPremises/@consideration
consideration	8.3b	N	0	999,999,99 9,999	Must be populated if a value is entered at CommercialPremises/@numberOfAssets
AgriculturalLand element					
numberOfAssets	8.4a	N	0	99,999	Must be populated if a value is entered at AgriculturalLand/@consideration
consideration	8.4b			999,999,99 9,999	Must be populated if a value is entered at /AgriculturalLand/@numberOfAssets
DevelopmentLand element					
numberOfAssets	8.5a	N	0	99,999	Must be populated if a value is entered at DevelopmentLand/@consideration
consideration	8.5b	N	0	999,999,99 9,999	Must be populated if a value is entered at DevelopmentLand/@numberOfAssets
BusinessAssets element					
numberOfAssets	8.6a	N	0	99,999	Must be populated if a value is entered at BusinessAssets/@consideration
consideration	8.6b	N	0	999,999,99 9,999	Must be populated if a value is entered at BusinessAssets/@numberOfAssets
Antiques element					
numberOfAssets	8.7a	N	0	99,999	Must be populated if a value is entered at /Antiques/@consideration
Consideration	8.7b	N	0	999,999,99 9,999	Must be populated if a value is entered at Antiques/@numberOfAssets
Other element					
numberOfAssets	8.8a	N	0	99,999	Must be populated if a value is entered at Other/@consideration
consideration	8.8b	N	0	999,999,99 9,999	Must be populated if a value is entered at Other/@numberOfAssets
Deductions element					
DeductionExpenses element					
manageExpenses	9.1	N	0	999,999,99	

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
				9,999	
groupRelManageExpense	9.2	N	0	999,999,999,999	If an entry greater than zero exists in this field, entries must also exist in GroupForIrishTaxPurposes/ParentNameAndPpsn/@name and /GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber or in getcountryOfResidenceofparent and in the ClaimToLosses element
reliefUnderSection247	9.3	N	0	999,999,999,999	
holdingCompanyInTieredStructure	9.5i	N			True or false, default is null. Required if amount entered in reliefUnderSection247
reliefAmount	9.5ii	N	0	999,999,999,999	Required if true is entered in holdingCompanyInTieredStructure
indicatereliefunders2474A	9.5iii	N			True or false, default is null
taxrefjoint	9.5iv	N		10 Chars	Must be a valid PPSN Number Required if true is entered in indicatereliefunders2474A
otherDeductionsDetails	9.5	N	0 Chars	70 Chars	Required if a value is entered in amountOtherDeductions
amountOtherDeductions	9.5a	N	0	999,999,999,999	Required if a value is entered in otherDeductionsDetails Can only have a value here if there is an income entry *
groupRelNonTradeCharges	9.4	N	0	999,999,999,999	Must contain a whole number. Value entered greater than zero entered into field but no group member details and non-trade charge details provided in the Company Details panel. If an entry greater than zero exists in this field, entries must also exist in GroupForIrishTaxPurposes/ParentNameAndPpsn/@name and /GroupForIrishTaxPurposes/ParentNameAndPpsn/@taxRefNumber or in getcountryOfResidenceofparent and in the ClaimToLosses element
Reliefs element					
doubleTaxationRelief	9.6	N	0	999,999,999,999	Must contain a whole number.
relClaimedStateCompanies	9.8a	N	0	999,999,999,999	
otherReliefsDetails	9.8b	N	0 Chars	70 Chars	Required if a value is entered in amountOtherReliefs
amountOtherReliefs	9.9	N	0	999,999,999,999	Required if a value is entered in otherReliefsDetails
excessTotalContribution	9.9a	N	0	60,000	Must contain a whole number.
amtRelClaimedForCredA	9.7a	N	0	999,999,999,999	Must contain a whole number.
amtRelClaimedForCredB	9.7b	N	0	999,999,999,999	Must contain a whole number.
ReliefOnValueBasis					

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
element					
tradingLosses	9.10a	N	0	999,999,999,999	Can only have a value here if there is an entry at lossOffsetTradingIncome in TradingResults element Can only have a value here if there is an income entry *
tradingLossesExcessCapital	9.10b	N	0	999,999,999,999	
tradingLossesCarriedBack	9.10c	N	0	999,999,999,999	
tradingCharges	9.11	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	9.12	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 *
qualAssetsCapitalAllowance		N	0	999,999,999,999	Must contain valid whole number.
qualAssetsLosses		N	0	999,999,999,999	Can only have a value here if there is an entry at lossOffsetTradingIncome in Qualifying Assets section of TradingResults element Can only have a value here if there is an income entry *
qualAssetsCharges		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 Qualifying Assets section of Trading Results element.
qualAssetsGroupRelief		N	0	999,999,999,999	If a value has been entered here a value must be entered for groupRelief in Qualifying Assets section of Trading Results element. Can only have a value here if there is an income entry *
qualAssetsLossesCarriedBack		N	0	999,999,999,999	Must contain valid whole number.
Credits element					
pswtOnFees	9.13a	N	0	999,999,999,999	Can only have a value here if there is an income entry *
amountPswtRefunded	9.13b	N	0	999,999,999,999	Must contain a whole number. If there is an entry greater than 0 in amountPswtRetained or in pswtOnFees then this field must have an entry have an entry greater than or equal to zero.
amountPswtRetained	9.13c	N	0	999,999,999,999	Must contain a whole number. If there is an entry greater than 0 in amountProfServicesWithholdingTaxRefunded or in pswtOnFees then this field must have an entry have an entry greater than or equal to zero.
otherIncomeTax	9.14a	N	0	999,999,999,999	Can only have a value here if there is an income entry *
taxBorneOnExemptProfit	9.14b	N			True or false, default is false

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
s					
amountdwtwithheldondistributions		N	0	999,999,999,999	Amount entered in this new field cannot be greater than 20% of the amount entered at "Distributions received from a REIT" in the Irish Investment Income and other income panel
ResearchAndDevelopmentCredit element					
RnDCreditAllowances element					
creditClaimed766	10.1a	N	0	999,999,999,999	
plantMachClaimed766	10.1b	N	0	999,999,999,999	
creditSurrenderedUnder766	10.2a	N	0	999,999,999,999	
creditClaimedUnused766	10.3	N	0	999,999,999,999	
constructCredClaimed766	10.6	N	0	999,999,999,999	
unusedConstCredClaimed766	10.7	N	0	999,999,999,999	
groupRelClaimed766	10.12	N	0	999,999,999,999	
groupRelSurrender766	10.13	N	0	999,999,999,999	
groupRelClaimExcess766	1.19	N	0	999,999,999,999	Must contain a whole number.
groupRelClaimExcess766a	1.20	N	0	999,999,999,999	Must contain a whole number.
totalCreditClaimed	10.14	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
amountCreditClawedBack	10.15	N	0	999,999,999,999	Must contain a whole number.
totalCreditDue	10.16	N	0	999,999,999,999	Must be equal to : totalCreditClaimed - amountCreditClawedBack
relevantMicroOrSmall Company		N			True or false
creditClaimed766at30		N	0	9,999,999,999,999,999	Must contain a valid whole number
UnusedCredCarriedForward					

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Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
section766	10.4	N	0	999,999,99 9,999	
section766iii	10.5	N	0	999,999,99 9,999	
section766a	10.8	N	0	999,999,99 9,999	
section766aiii	10.9	N	0	999,999,99 9,999	
section766biii	10.10a	N	0	999,999,99 9,999	Must contain a whole number. Required if UnusedCredCarriedForward/@section76 6biiiPpsn is not blank.
Section766biiiPpsn	10.10b	N		10 Chars	Must be a valid PPSN Number.
Section766biiiPpsn2	10.10c	N		10 Chars	Must be a valid PPSN Number.
Section766biiiPpsn3	10.10d	N		10 Chars	Must be a valid PPSN Number.
Section766a3a	10.11a	N	0	999,999,99 9,999	Must contain a whole number.
isSection766a3a	10.11b	N			True or false, default false. Required if UnusedCredCarriedForward/@section76 6a3a > 0
EmployeeDetails element					If the RnDCreditAllowances/@creditSurrendere dUnder766 field is populated at least one of the EmployeeDetails element must be input
rndCreditSurrendered76 6Emp	10.2a	N	0	999,999,99 9,999	
employeePpsn	10.2b	N		10 Chars	Must be a valid PPSN Number
ExcessRnDCredit element					
amountrepayablesection 766	10.15	N	0	999,999,99 9,999	Must contain a whole number.
amountrepayablesection 766a	10.16	N	0	999,999,99 9,999	Must contain a whole number.
amountclaimedsection76 6	10.17	N	0	999,999,99 9,999	Must contain a whole number.
amountclaimedsection76 6a	10.18	N	0	999,999,99 9,999	Must contain a whole number.
amountclaimedsection76 6iii	10.19	N	0	999,999,99 9,999	Must contain a whole number.
amountclaimedsection76 6aiii	10.20	N	0	999,999,99 9,999	Must contain a whole number.
subContractExpendUniv	10.21a	N	0	999,999,99 9,999	Must contain a whole number.
subContractExpendNotif	10.21b	N	0	999,999,99 9,999	Must contain a whole number.
subContractExpendPers on	10.21c	N			True or false, default false. Must be true if amount in subContractExpendUniv or subContractExpendNotif is greater than 0
baseYearExpenditure	10.22a	N	0	999,999,99 9,999	Cannot contain value if the accounting period start date is on or after 01/01/2015
baseYearExpendPlantM ach	10.22b	N	0	999,999,99 9,999	Cannot contain value if the accounting period start date is on or after 01/01/2015
allowanceClaimedCapEx p	10.23	N	0	999,999,99 9,999	Must contain a whole number.
credit7663ba		N	0	999,999,99 9	Required if there is an entry in the field 'amountRepayableSec766' or

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					'amountRepayableSec766a'
credit7663bb		N	0	999,999,999	Required if there is an entry in the field 'amountRepayableSec766' or 'amountRepayableSec766a'
credit7663bc		N	0	999,999,999	Must be a valid whole number
amountforwardcurrent766B		N	0	999,999,999	
amountforwardprior766B		N	0	999,999,999	
rndgrants		N	0	999,999,999	Required if any of the fields below are set to true: @rndeigrant @rndidagrant @rndleovoucher @rndhighereducation @rndothergrantsandpublicresearch @rndirishprivategrants @rndeuropeangrants @rndotherpublicgrants @rndotherprivatenonprofitgrantsA @rndothergrants
rndeigrant		N			true or false If set to true, a value must be entered into rndgrants
rndidagrant		N			true or false If set to true, a value must be entered into rndgrants
rndleovoucher		N			true or false If set to true, a value must be entered into rndgrants
rndhighereducation		N			true or false If set to true, a value must be entered into rndgrants
rndothergrantsandpublicresearch		N			true or false If set to true, a value must be entered into rndgrants
rndirishprivategrants		N			true or false If set to true, a value must be entered into rndgrants
rndeuropeangrants		N			true or false If set to true, a value must be entered into rndgrants
rndotherpublicgrants		N			true or false If set to true, a value must be entered into rndgrants
rndotherprivatenonprofitgrantsA		N			true or false If set to true, a value must be entered into rndgrants
rndothergrants		N			true or false If set to true, a value must be entered into rndgrants and also details to be entered in the "rndothergrantsspecify" field.
rndothergrantsspecify		N		140 Chars	If "rndothergrants" is set to true, the details are to be added in this field.

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
RnDForSmallerCompan y element					
relevantMicroOrSmallCo mpany		N			True or false
tradingAccountPeriod		N			True or false
Credit7663		N	0	9,999,999, 999,999,99 9	Must be a valid whole number
Credit7664		N	0	9,999,999, 999,999,99 9	Must be a valid whole number
creditOffsetCorporationT ax		N	0	9,999,999, 999,999,99 9	Must be a valid whole number
creditOffsetPayRoll		N	0	9,999,999, 999,999,99 9	Must be a valid whole number
creditOffsetVat		N	0	9,999,999, 999,999,99 9	Must be a valid whole number
FilmCorporationTaxCredit element					
totalClaimed	11.1	N	0	999,999,99 9,999	Must contain a whole number This field can only be completed ROS amend mode only.
FilmDetails element					
filmCertNumber	11.1ai	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
filmCertDate	11.1aii	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date This field can only be completed ROS amend mode only.
filmType	11.1iv	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
filmDateDelivered		N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY".
qualifyingCompanyName		N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces
qualifyingCompanyTaxN umber		N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
totalCost		N	0	999,999,999,999	Must be a number
expenditureOnEmployment		N	0	999,999,999,999	Must be a number
expenditureOnGoods		N	0	999,999,999,999	Must be a number
filmLocation		N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces
rateOfTaxCredit		N	0 Chars	8 Chars	Cannot contain an invalid character Cannot contain all spaces
taxCreditUnder481bI		N	0	999,999,999,999	Must be a number
taxCreditUnder481bII		N	0	999,999,999,999	Must be a number
CapitalGainsDevelopmentLand element					
costOfAcquisition	12.10a	N	0	999,999,999,999	
acquisitionNotAtArmslength	12.10b	N	0	999,999,999,999	True or false, default is false
currentUseValue	12.11	N	0	999,999,999,999	
costLessCurrentUseValue	12.12	N	0	999,999,999,999	
amtEnhanceExpendClaimed	12.13	N	0	999,999,999,999	
totalCapGainTaxDue	12.24	N	0	999,999,999,999	
taxDeferDisposalDevLand	12.28	N	0	999,999,999,999	Must contain a whole number.
CapGainsDevLandConsiderations element					
totalConsiderOnDisposal	12.7	N	0	999,999,999,999	Must be equal to value of aggregateConsiderationDevQuotedShares + aggregateConsiderationDevUnquotedShares + aggregateConsiderationDevLand + aggregateConsiderationDevCommercialPremises + aggregateConsiderationDevResidentialPremises + aggregateConsiderationDevOtherAssets
incidentalCostOfDisposal	12.8	N	0	999,999,999,999	
aggNetConsiderOnDisposal	12.9	N	0	999,999,999,999	The value that has been entered in this field must be equal to the CapGainsDevLandConsiderations/@totalConsiderOnDisposal - CapGainsDevLandConsiderations/@incidentalCostOfDisposal.
QuotedSharesSecurities					
disposalsConnectedPersons	12.1	N			True or false, default is false

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Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
aggregateConsideration	12.1a	N	0	999,999,999,999	
UnquotedSharesSecurities					
disposalsConnectedPersons	12.2	N			True or false, default is false
aggregateConsideration	12.2a	N	0	999,999,999,999	
DevLandOrBuildings					
numberOfDisposals	12.3	N	0	999	
disposalsConnectedPersons	12.3a	N			True or falsedefault is false
aggregateArea	12.3b	N	0.00	999,999.99	6 Numeric digits and two decimal points
aggregateConsideration	12.3c	N	0	999,999,999,999	
CommercialPremises					
numberOfDisposals	12.4	N	0	999	
disposalsConnectedPersonscommercialpremises	12.4a	N			True or false, default is false
aggregateConsideration	12.4b	N	0	999,999,999,999	
ResidentialPremises					
numberOfDisposals	12.5	N	0	999	
disposalsConnectedPersons	12.5a	N			True or false, default is false
aggregateConsideration	12.5b	N	0	999,999,999,999	
OtherAssets					
numberOfDisposals	12.6	N	0	999	
disposalsConnectedPersons	12.6a	N			True or false, default is false
aggregateConsideration	12.6b	N	0	999,999,999,999	
CapGainsDevLandChargeGains element					
chargeGainsDev	12.14	N	0	999,999,999,999	Must be equal to aggregateNetConsiderationOnDisposalsDev – currentUseValueDev – costLessCurrentUseDev – amountOfEnhancementExpenditureClaimedDev
netLossesDev	12.15	N	0	999,999,999,999	Must be equal to (costOfAcquisitionDev + costLessCurrentUseDev + amountOfEnhancementExpenditureClaimedDev) - aggregateNetConsiderationOnDisposalsDev
unusedLossesPriorYear	12.16	N	0	999,999,999,999	
netChargeGainDev	12.17	N	0	999,999,999,999	Must be equal to Netchargeablegaininitialprevperiod1dev + Netchargeablegainlateprevperioddev +

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					netCharGainInitThisPeriod + netCharGainLateThisPeriod The value that has been entered in this field must be equal to chargeGainsDev less unusedLossesPriorYear
unusedLossCarriedForward	12.18	N	0	999,999,999,999	
netCharGainInitPrevPeriod	12.19	N	0	999,999,999,999	
netCharGainLatePrevPeriod	12.20	N	0	999,999,999,999	
netCharGainInitThisPeriod	12.21	N	0	999,999,999,999	
netCharGainLateThisPeriod	12.22	N	0	999,999,999,999	
cpoNetChargeGain	12.23a	N	0	999,999,999,999	
cpoDateDisposal	12.23b	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date
cpoDatePaymentReceived	12.23c	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date
amountgainrelievedland		N	0	999,999,999	Must contain a whole number
netchargeablegainrelieffland		N	0	999,999,999	When an entry is made in "chargeGainsDev "- This field is to be populated with the sum of (chargeGainsDev – amountgainrelievedland) when the result of the sum is positive.
netlossesacountingperiodland		N	0	999,999,999	When an entry is made in "chargeGainsDev "- This field is to be populated with the sum of (chargeGainsDev – amountgainrelievedland) when the result of the sum is negative. or When an entry is made in "netLossesDev " - This field is to be populated with the sum of ("netLossesDev" + "amountgainrelievedland")
CloseCompanySurcharge element					
electUnderSec440441	14.1	N			True or false, default is false.
section440	14.2	N	0	999,999,999,999	
section441	14.3	N	0	999,999,999,999	
RecoveryOfIncomeTax element					
totalAmountDue	15.1	N	0	999,999,999,999	
amountTaxReliefAtSource	15.2	N	0	999,999,999,999	
royaltyPayments	15.3	N	0		True or false, default is false.
DividendWithholdingTax element					
DistributionDetails					

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
element					
dateOfDistribution	16.1	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	16.1a	N	0	999,999,999,999	
valueOfDwt	16.1b	N	0	999,999,999,999	
StockArrangement element					
nameOfNonResCompany	16.3	N	0 chars	170 chars	Cannot contain an invalid character Cannot contain all spaces
nameAndAddressOfRecipient	16.4	N	0 chars	40 chars	It cannot contain white spaces only.
eirCode		N	0 Chars	8 Chars	Must contain a valid eircode
dateOfDistribution	16.5	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	16.6	N	0	999,999,999,999	
PropertyBasedIncentives element					
ResidentialProperty element					
urbanRenewal	17.1	N	0	999,999,999,999	
townRenewal	17.2	N	0	999,999,999,999	
seasideResort	17.3	N	0	999,999,999,999	
ruralResort	17.4	N	0	999,999,999,999	
livingOverShop	17.5	N	0	999,999,999,999	
parkAndRide	17.6	N	0	999,999,999,999	
studentAccom	17.7	N	0	999,999,999,999	
IndustBuildAllowance element					
UrbanRenewal					
ownerOccupier	17.8a	N	0	999,999,999,999	
investorLessor	17.8b	N	0	999,999,999,999	
TownRenewal					
ownerOccupier	17.9a	N	0	999,999,999,999	
investorLessor	17.9b	N	0	999,999,999,999	
SeasideResort					
ownerOccupier	17.10a	N	0	999,999,999,999	
investorLessor	17.10b	N	0	999,999,999,999	

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Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
RuralRenewal					
ownerOccupier	17.11a	N	0	999,999,99 9,999	
investorLessor	17.11b	N	0	999,999,99 9,999	
CarPark					
ownerOccupier	17.12a	N	0	999,999,99 9,999	
investorLessor	17.12b	N	0	999,999,99 9,999	
LivingOverShop					
ownerOccupier	17.13a	N	0	999,999,99 9,999	
investorLessor	17.13b	N	0	999,999,99 9,999	
EnterpriseAreas					
ownerOccupier	17.14a	N	0	999,999,99 9,999	
investorLessor	17.14b	N	0	999,999,99 9,999	
ParkAndRide					
ownerOccupier	17.15a	N	0	999,999,99 9,999	
investorLessor	17.15b	N	0	999,999,99 9,999	
Hotels					
ownerOccupier	17.16a	N	0	999,999,99 9,999	
investorLessor	17.16b	N	0	999,999,99 9,999	
HolidayCottages					
ownerOccupier	17.17a	N	0	999,999,99 9,999	
investorLessor	17.17b	N	0	999,999,99 9,999	
HolidayHostels					
ownerOccupier	17.18a	N	0	999,999,99 9,999	
investorLessor	17.18b	N	0	999,999,99 9,999	
GuestHouses					
ownerOccupier	17.19a	N	0	999,999,99 9,999	
investorLessor	17.19b	N	0	999,999,99 9,999	
NursingHomes					
ownerOccupier	17.20a	N	0	999,999,99 9,999	
investorLessor	17.20b	N	0	999,999,99 9,999	
ElderlyHousing					
ownerOccupier	17.21a	N	0	999,999,99 9,999	
investorLessor	17.21b	N	0	999,999,99 9,999	

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
ConvalescentHomes					
ownerOccupier	17.22a	N	0	999,999,99 9,999	
investorLessor	17.22b	N	0	999,999,99 9,999	
ChildCare					
ownerOccupier	17.23a	N	0	999,999,99 9,999	
investorLessor	17.23b	N	0	999,999,99 9,999	
ChildCareOfFitnessCent er					
ownerOccupier		N	0	999,999,99 9,999	Must be a number
investorLessor		N	0	999,999,99 9,999	Must be a numver
CaravanPark					
ownerOccupier	17.24a	N	0	999,999,99 9,999	
investorLessor	17.24b	N	0	999,999,99 9,999	
ShannonCorridor					
ownerOccupier		N	0	999,999,99 9,999	Must contain a number
investorLessor		N	0	999,999,99 9,999	Must contain a number
LivingCityInitiative					
ownerOccupier		N	0	999,999,99 9,999	Must contain a number
investorLessor		N	0	999,999,99 9,999	Must contain a number
LivingCityInitiativeSection 372AAD					
investorLessor		N	0	999,999,99 9,999	Must contain a number
AviationServicesFacilities					
ownerOccupier		N	0	999,999,99 9,999	Must contain a number
investorLessor		N	0	999,999,99 9,999	Must contain a number
OtherIncentiveScheme element					
nameIncentiveScheme	17.26a	N	0 chars	40 chars	Cannot contain an invalid character Cannot contain all spaces
amtReliefClaimed	17.26b	N	0	999,999,99 9,999	
SelfAssessmentCt element **See note * at the top of this section**					
cceProfitChargeTax	18.2RC	N			
cceTaxCharge	18.3RC	N			
cceTaxPayableBeforePs wt	18.4aR C	N			

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
ccePswtInterimRefunds	18.4bR C	N			
cceTaxPayable	18.4cR C	N			
cceAmtSurchargedue	18.5aR C	N			
cceAmtLptSurchargeDue	18.5bR C	N			
cceAmtTaxPaidDirect	18.6RC	N			
cceBalanceTaxPayable	18.7RC	N			
cceBalanceTaxOverpaid	18.8RC	N			
selfProfitChargeTax	18.2SA	N	0	999,999,99 9,999	Must contain a whole number. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true
selfTaxCharge	18.3SA	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true
selfTaxPayableBeforePs wt	18.4aS A	N	- 999,999,99 9, 999.99	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true
selfPswtInterimRefunds	18.4bS A	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true
selfTaxPayable	18.4cS A	N	- 999,999,99 9, 999.99	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, there must be a value in agreeWithFigures If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal selfTaxPayableBeforePswt +selfPswtInterimRefunds.
selfAmtSurchargeDue	18.5aS	N	0	999,999,99	Cannot have more than two decimal

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
	A			9,999.99	places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true
selfAmtLptSurchargeDue	18.5bSA	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true
selfAmtTaxPaidDirect	18.6SA	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true. If there is an entry in this field, declareSelfAssessment must be true
selfBalanceTaxPayable	18.7SA	N	-999,999,999, 999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true and there is no entry in selfBalanceTaxOverpaid. Cannot have an entry here and in selfBalanceTaxOverpaid. If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal selfTaxPayable + selfAmtSurchargeDue+ selfAmtLptSurchargeDue-selfAmtTaxPaidDirect if this figure is equal to or greater than 0. If not, there cannot be a value in this field.
selfBalanceTaxOverpaid	18.8SA	N	-999,999,999, 999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareSelfAssessment is true and there is no entry in selfBalanceTaxPayable. Cannot have an entry here and in selfBalanceTaxPayable. If there is an entry in this field, declareSelfAssessment must be true The value in this field must equal the modulus of selfTaxPayable + selfAmtSurchargeDue+ selfAmtLptSurchargeDue-selfAmtTaxPaidDirect if this figure is less than 0. If not, there cannot be a value in this field.
agreeWithFigures	18	N			Null, true or false, default is null. If the value in this field is true, then the value in: • selfProfitChargeTax must be equal to cceProfitChargeTax • selfTaxCharge must be equal to cceTaxCharge • selfTaxPayable must be equal to cceTaxPayable If there is an entry in selfProfitChargeTax,

Field	Ref	Requir ed	Minimum Value/Len gth	Maximum Value/Len gth	Other
					selfTaxCharge or selfTaxPayable, there must be an entry in this field.
declareSelfAssessment	18ii	N			True or false, default is false. This field must be true if filing a return with an accounting period start date (@accountPeriodStartDate) on or after 01/01/2013. If there is an entry in an of the following fields the value here must be true • selfProfitChargeTax • selfTaxCharge • selfTaxPayable • selfAmtSurchargeDue • selfAmtLptSurchargeDue • selfAmtTaxPaidDirect • selfBalanceTaxPayable • selfBalanceTaxOverpaid If the entry here is true then there must be an entry in the following: • selfProfitChargeTax • selfTaxCharge • selfTaxPayable • selfAmtSurchargeDue • selfAmtLptSurchargeDue • selfAmtTaxPaidDirect • selfBalanceTaxPayable or selfBalanceTaxOverpaid
section1085Confirmation	18iii	N			True or false, default is false.
reasonForDisagreeing	18iv	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If agreeWithFigures is true then there cannot be an entry in this field. If agreeWithFigures is false then there must be an entry in this field.
repaidcredits	18v	N			
amttaxpaiddirect	18vi	N			
SelfAssessmentCgtIt element					
cceTaxChargeCgt	18.10R C	N			
cceTaxPayableCgt	18.11R C	N			
cceTaxPayableCgt	18.14R C	N			
cceBalanceTaxOverpaid Cgt	18.15R C	N			
selfProfitChargeTaxCgt	18.9SA	N	0	999,999,99 9,999	Must contain a whole number. This is a required field if there are any entries in selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfTaxChargeCgt	18.10S	N	0	999,999,99	Cannot have more than two decimal

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
	A			9,999.99	places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfTaxPayableCgt	18.11S A	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfAmtSurchargeDueCgt	18.12a SA	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfAmtLptSurchargeDue Cgt	18.12b SA	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfAmtTaxPaidDirectCgt	18.13S A	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfBalanceTaxPayablecgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true.
selfBalanceTaxPayableC gt	18.14S A	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxOverpaidcgt or if declareSelfAssessmentcgt is true. There cannot be an entry here if there is

Field	Ref	Required	Minimum Value/Length	Maximum Value/Length	Other
					an entry in selfBalanceTaxOverpaidcgt.
selfBalanceTaxOverpaid Cgt	18.15S A	N	0	999,999,99 9,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfProfitChargeTaxcgt, selfTaxChargecgt, selfTaxPayablecgt, selfAmtSurchargeDuecgt, selfAmtLptSurchargeDuecgt, selfAmtTaxPaidDirectcgt, selfBalanceTaxPayablecgt or if declareSelfAssessmentcgt is true. There cannot be an entry here if there is an entry in selfBalanceTaxPayablecgt.
agreeWithFiguresCgt	18.A	N			Null, true or false, default is null. If the value in this field is true, then the value in: • selfTaxChargecgt must be equal to cceTaxChargeCgt • selfTaxPayablecgt must be equal to cceTaxPayableCgt If there is an entry in selfProfitChargeTaxcgt, selfTaxChargecgt or selfTaxPayablecgt, there must be an entry in this field.
declareSelfAssessmentC gt	18.B	N			True or false, default is false. This field must be true if filing a return with any details entered in the CapitalGainsDevelopmentLand element. If there is an entry in an of the following fields the value here must be true • selfProfitChargeTaxcgt • selfTaxChargecgt • selfTaxPayablecgt • selfBalanceTaxPayablecgt • selfBalanceTaxOverpaidcgt If the entry here is true then there must be an entry in the following: • selfProfitChargeTaxcgt • selfTaxChargecgt • selfTaxPayablecgt • selfBalanceTaxPayablecgt or selfBalanceTaxOverpaidcgt If the entry here is true then there must be an entry in the Capital Gains (Development Land) panel.

4   APPENDIX 1 - CHANGES TO SCHEMA AND VALIDATION

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

Element	Sub-Element	Attribute
CompanyDetails	transferPricing (new element, relating to SME exemption under section 835EA)	@smeExemptionUnder835a Does the company qualify for the SME exemption under Section 835EA? @localFileRequired Is the company required to prepare a local file? @masterFileRequired Is the companyrequired to prepare a master file?
CompanyDetails	stockBorrow (new element, relating to Stock Borrowing and Repurchase Agreements)	@stockSellerInCourseOfTrade Has the company acted as the stock seller of a financial transaction within the meaing of section 753A in the course ot its trade? @stockSellerOtherwiseCourseOfTrade Has the company acted as the stock seller of a financial transaction within the meaing of section 753A otherwise than in the course ot its trade? @stockBuyerInCourseOfTrade Has the company acted as the stock buyer of a financial transaction within the meaing of section 753A in the course of its trade? @stockBuyerOtherwiseCourseOfTrade Has the company acted as the stock buyer of a financial transaction within the meaing of section 753A otherwise than in the course of its trade?
CompanyDetails	mandatoryDisclosure (new element, relating to cross-border transactions and arrangements)	
CompanyDetails/mandatoryDisclosure	transactionsUnderSec817hb (new subelement of new element, relating to cross-border transactions under Section 817HB)	@number OfTransactionSec817hb S817HB Transaction Number
CompanyDetails/mandatoryDisclosure	crossBorderArrangement (new subelement of new element, relating to cross-border arrangements)	@referenceNumber Reportable cross-border arrangement reference number
CompanyDetails		@hasAssociatedCompanies Has the company associated companies? @companyRegistrationOfficeNumber Company Registration Office Number @previousYearStartDate Start of most recent period for which there is a Ct1 on record @previousYearEndDate

Element	Sub-Element	Attribute
		End of most recent period for which there is a Ct1 on record
IrishInvestmentIncome	HybridMismatches (new element, relating to neutralising the effect of Hybrid Mismatch Arrangements)	@isAdjustmentsRequired Is an adjustment required under the anti-hybrid provisions of Part 35C? @doubleDeductionUnderSec835ADa Double deduction mismatch outcome neutralised under Section 835AD(2)a @doubleDeductionUnderSec835ADb Double deduction mismatch outcome neutralised under Section 835AD(2)b @permeantDeductionUnderSec835Aga Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(a) @permeantDeductionUnderSec835AGb Permanent establishment deduction without inclusion mismatch outcome neutralised under Section 835AG(3)(b) @finInstrumentDeductionUnderSec835Aja Financial instrument deduction without inclusion mismatch outcome neutralised under Section 835AJ(2)(a) @finInstrumentDeductionAmount Financial instrument deduction without inclusion mismatch outcome neutralised: amount deducted @finInstrumentDeductionDetails Financial instrument deduction without inclusion mismatch outcome neutralised: details of provision disapplied @finInstrumentDeductionPayeeCharge Financial instrument deduction without inclusion mismatch outcome neutralised: payee charge @hybridMismatchDeductionSec835AL Payment to hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AL(2) @hybridMismatchDeductionSec835AMa Payment by hybrid entity deduction without inclusion mismatch outcome neutralised under Section 835AM(3)(a) @hybridMismatchDeductionAmount Payment by hybrid entity deduction

Element	Sub-Element	Attribute

Element	Sub-Element	Attribute
		without inclusion mismatch outcome neutralised: amount deducted
		@hybridMismatchDeductionDetails
		Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: deduction details
		@hybridMismatchDeductionPayeeCharge
		Payment by hybrid entity deduction without inclusion mismatch outcome neutralised: payee charge
		@withholdingMismatchOutcome
		Withholding tax mismatch outcome neutralised under section 835AO(2)
		@residencyMismatchOutcome
		Tax residency double deduction mismatch outcome neutralised under Section 835(AQ)(2)
		@importedMismatchOutcome
		Imported mismatch outcome neutralised under Section 835AS(2)
		@structuredMismatchOutcome
		Structured arrangement mismatch outcome neutralised under Section 835AU(2)
		@amountCarriedFoward
		Amount carried forward under section 835A
IrishInvestmentIncome	leasingProfits (new element, relating to profits arising from non-trading leasing activity)	@profitsFromNonTradingLeasing
		Profits arising from non-trading leasing activity
ExtractsAccounts	accountingStandards (new element, relating to the accounting frameworks under which financial statements are prepared)	@accountingFramework
		The accounting framework under which the financial statements are prepared
		@otherFramework
		The accounting framework under which the financial statements are prepared, if not in the list provided
CapitalGains	ChargeableGains (existing element, new attribute added)	@netCharGain33
		Net Chargeable Gain at 33%
ResearchAndDevelopmentCredit	RnDCreditAllowances (existing element, new attributes added)	@relevantMicroOrSmallCompany
		Is a relevant micro or small sized company within the meaning of Sec. 766(1)(c)
		@creditClaimed766at30
		Amount of credit claimed under Sec. 766 in this accounting period at 30%
ResearchAndDevelopmentCredit	ExcessRnDCredit (existing element, new attribute added)	@credit7663bc
		Amount of total credit utilised under Sec. 766C(4) in this accounting period

Element	Sub-Element	Attribute
ResearchAndDevelopmentCredit	RnDForSmallerCompany (new element, relating to research and development claims for smaller companies under Section 766C)	@relevantMicroOrSmallCompany Are you a relevant micro or small sized company within the meaning of Sec. 766(1)(c) @tradingAccountPeriod The company is not trading in this accounting period @credit7663 Amount of credit available under Sec. 766C(3) in this accounting period @credit7664 Amount of total credit utilised under Sec. 766C(4) in this accounting period @creditOffsetCorporationTax Amount of credit to be offset against corporation tax for this accounting period @creditOffsetPayRoll Amount of credit to be offset against payroll liabilities for this accounting period @creditOffsetVat Amount of credit to be offset against VAT liabilities for this accounting period

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

Element	Sub-Element	Attribute
CompanyDetails		@numberOfTransactionSec817hb This is now an attribute of the new CompanyDetails/mandatoryDisclosure /transactionsUnderSec817hb element.

5   APPENDIX 2 - VALID CHARACTERS

Only the following characters are permitted:

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

6 APPENDIX 3 - INCOME ENTRIES

The following fields are deemed to be income entries:

FormCt1/TradingResults/TradeProfits/@profitsBeforeCapAllow
FormCt1/TradingResults/TradeProfits/@balancingCharges
FormCt1/TradingResults/QualifyingAssetsProfits/@profitsBeforeCapAllow
FormCt1/TradingResults/QualifyingAssetsProfits/@balancingCharges
FormCt1/TradingResults/ExceptedTradeProfits/@profitsExceptedTrade
FormCt1/TradingResults/QualifyingShippingActivity/@profits
FormCt1/TradingResults/QualifyingShippingActivity/@balancingCharges
FormCt1/RentalIncome/@rentalIncomeValue
FormCt1/RentalIncome/@ rentalIncomeValueCommercial
FormCt1/RentalIncome/@balancingCharges
FormCt1/IrishInvestmentIncome/InterestArisingInState/@grossIntRecWithoutTax
FormCt1/IrishInvestmentIncome/OtherIrishIncome/@patentRoyaltyIncome
FormCt1/ForeignIncome/@forDivIncomeBeforeTax
FormCt1/ForeignIncome/@otherForIncomeBeforeTax
FormCt1/IrishInvestmentIncome/OtherIrishIncome/@otherIncomeRecWithTax
FormCt1/IrishInvestmentIncome/OtherIrishIncome/@otherIncomeRecWithoutTax

7 APPENDIX 4 – COUNTRY TYPES

Input	Value
Afghanistan	1
Aland Islands	2
Albania	3
Alderney	4
Algeria	5
American Samoa	6
Andorra	7
Angola	8
Anguilla	9
Antarctica	10
Antigua and Barbuda	11
Argentina	12
Armenia	13
Aruba	14
Australia	15
Austria	16
Azerbiajan	17
Bahamas	18
Bahrain	19
Bangladesh	20
Barbados	21
Belarus	22
Belguim	23
Belize	24
Benin	25
Bermuda	26
Bhutan	27
Bolivia	28
Bosnia and Herzegowina	29
Botswana	30
Bouvet Island	31
Brazil	32
British Indian Ocean Territory	33
Brunei Darussalam	34
Buesingen	35
Bulgaria	36
Burkina Faso	37
Burundi	38
Cambodia	39
Cameroon	40

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Input	Value
Campione D'Italia	41
Canada	42
Cape Verde	43
Cayman Islands	44
Central African Republic	45
Ceuta And Melilla	46
Chad	47
Chile	48
China	49
Christmas Island	50
Cocos (Keeling) Islands	51
Colombia	52
Comoros	53
Congo, Democratic Republic of (was Zaire)	54
Congo, Peoples Republic of	55
Cook Islands	56
Costa Rica	57
Cote D'Ivoire	58
Croatia (local name: Hrvatska)	59
Cuba	60
Cyprus	61
Czech Republic	62
Denmark	63
Djibouti	64
Dominica	65
Dominican Republic	66
East Timor	67
Ecuador	68
Egypt	69
El Salvador	70
Equatorial Guinea	71
Eritrea	72
Estonia	73
Ethiopia	74
Falkland Islands (Malvinas)	75
Faroe Islands	76
Fiji	77
Finland	78
France	79
France Metropolitan	80
French Guiana	81
French Polynesia	82
French Southern Territories	83

Input	Value
Gabon	84
Gambia	85
Georgia	86
Germany	87
Ghana	88
Gibraltar	89
Greece	90
Greenland	91
Grenada	92
Guadeloupe	93
Guam	94
Guatemala	95
Guernsey	96
Guinea	97
Guinea-Bissau	98
Guyana	99
Haiti	100
Heard and Mc Donald Islands	101
Heliogoland	102
Honduras	103
Hong Kong	104
Hungary	105
Iceland	106
India	107
Indonesia	108
Iran (Islamic Republic of)	109
Iraq	110
Israel	112
Italy	113
Jamaica	114
Japan	115
Jersey	116
Jordan	117
Kazakhstan	118
Kenya	119
Kiribati	120
Korea, Democratic Peoples Republic of	121
Korea, Republic of	122
Kuwait	123
Kyrgyzstan	124
Lake Lugano	125
Lao Peoples Democratic Republic	126
Latvia	127

Form-CT1-V20

Input	Value
Lebanon	128
Lesotho	129
Liberia	130
Libyan Arab Jamahiriya	131
Liechtenstein	132
Lithuania	133
Livigno	134
Luxembourg	135
Macau	136
Macedonia, The Former Yugoslav Republic of	137
Madagascar	138
Malawi	139
Malaysia	140
Maldives	141
Mali	142
Malta	143
Marshall Islands	144
Martinique	145
Mauritania	146
Mauritius	147
Mayotte	148
Mexico	149
Micronesia, Federated States of	150
Moldova, Republic of	151
Monaco	152
Mongolia	153
Montserrat	154
Morocco	155
Mozambique	156
Mt Athos	157
Myanmar	158
Namibia	159
Nauru	160
Nepal	161
Netherlands	162
Netherlands Antilles	163
New Caledonia	164
New Zealand	165
Nicaragua	166
Niger	167
Nigeria	168
Niue	169
Norfolk Island	170

Form-CT1-V20

Input	Value
Northern Ireland	171
Northern Mariana Islands	172
Norway	173
Oman	174
Pakistan	175
Palau	176
Palestinian Territory, Occupied	177
Panama	178
Papua New Guinea	179
Paraguay	180
Peru	181
Philippines	182
Pitcairn	183
Poland	184
Portugal	185
Puerto Rico	186
Qatar	187
Reunion	188
Romania	189
Russian Federation	190
Rwanda	191
Saint Kitts and Nevis	192
Saint Lucia	193
Saint Vincent and the Grenadines	194
Samoa	195
San Marino	196
Sao Tome and Principe	197
Sark	198
Saudia Arabia	199
Senegal	200
Seychelles	201
Sierra Leone	202
Singapore	203
Slovakia (Slovak Republic)	204
Slovenia	205
Solomon Islands	206
Somalia	207
South Africa	208
South Georgia and the South Sandwich Islands	209
Spain	210
Sri Lanka	211
St. Helena	212
St. Pierre and Miquelon	213

Form-CT1-V20

Input	Value
Sudan	214
Suriname	215
Svalbard and Jan Mayen Islands	216
Swaziland	217
Sweden	218
Switzerland	219
Syrian Arab Republic	220
Taiwan	221
Tajikistan	222
Tanzania, United Republic of	223
Thailand	224
The Canary Islands	225
Togo	226
Tokelau	227
Tonga	228
Trinidad and Tobago	229
Tunisia	230
Turkey	231
Turkmenistan	232
Turks and Caicos Islands	233
Tuvalu	234
Uganda	235
Ukraine	236
United Arab Emirates	237
United Kingdom	238
United States	239
United States Minor Outlying Islands	240
Uruguay	241
Uzbekistan	242
Vanuatu	243
Vatican City State (Holy See)	244
Venezuela	245
Vietnam	246
Virgin Islands (British)	247
Virgin Islands (U.S.)	248
Wallis and Futuna Islands	249
Western Sahara	250
Yemen	251
Yugoslavia	252
Zambia	253
Zimbabwe	254

8   APPENDIX 6 – CT SELF ASSESSMENT

When the Column A figures filed in the CT Self Assessment section of the return do not match the Revenue calculated figures and all other validation rules have been passed, here is the response that will be returned from the webservice.
The <SelfAssessmentCt> element will be updated to contain the Column A figures as calculated by Revenue.

```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
xmlns:xsd="http://www.w3.org/2001/XMLSchema"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <soapenv:Body>
    <ns1:Errors xmlns:ns1="http://www.ros.ie/schemas/formct1/v18/">
     <ns2:SelfAssessmentCt agreeWithFigures="false" cceAmtLptSurchargeDue="0.00"
cceAmtSurchargedue="0.00" cceAmtTaxPaidDirect="0" cceBalanceTaxPayable="12500.00"
cceProfitChargeTax="50000" cceTaxCharge="12500.00" cceTaxPayable="12500.00"
cceTaxPayableBeforePswt="12500.00" declareSelfAssessment="true"
selfAmtLptSurchargeDue="0.00" selfAmtSurchargeDue="0.00" selfAmtTaxPaidDirect="0.00"
selfBalanceTaxPayable="12500.00" selfProfitChargeTax="50000"selfPswtInterimRefunds="0.00"
selfTaxCharge="12500.00" selfTaxPayable="12500.00" selfTaxPayableBeforePswt="12500.00"
xmlns:ns2="http://www.ros.ie/schemas/formct1/v18/"/>
     <ns1:Error message="This return passes all validation rules but the figures provided in Column
A of the CT Self Assessment panel do not match Revenue's figures. Please open and save your return
using ROS Offline to retrieve the correct Column A figures or retrieve them from the web-service.
Here are the Revenue calculated figures that must be included in your SelfAssessmentCT element
before the return will pass validation:cceProfitChargeTax:50000 cceTaxCharge:12500.00
cceTaxPayable:12500.00 cceAmtSurchargedue:0.00 cceAmtLptSurchargeDue:0.00
cceAmtTaxPaidDirect:0 cceBalanceTaxPayable:12500.00"/>
    </ns1:Errors>
  </soapenv:Body>
</soapenv:Envelope>
```