NOTES ON THE FORM 11 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2005 – DECEMBER 31ST 2005

Version	Date	Change
v0.1	07/11/2005	Initial Draft containing changes which match the schema version 1.2
		The elements added, deleted or amended are described in appendix 1
		In addition the following changes to validation are included:
		In addition the following changes have been made to existing text or validation
		• **Rental/Land/@rentaroomincomeself** and spouse – changed validation
		• **Rental/Land/@rentself** and spouse – removed validation with capitalselfA and capitalselfB (and also spouse)
		• **Rental/Land/@lossself** and spouse - changed validation with capitalselfA and capitalselfB (and also spouse) and netrentself/spouse
		• **Rental /Capital/@offsetself/spouse –** removal of any references to **clawself/spouse** and also the addition of a further piece of validation
		• **Personal/Details/@ppsnself - changed validation**
		• **Allowances/RetirementAnnuityRelief** and elements below – completely changed calculation and validation. Can be taken as a

			• complete rewrite
			    • **UKForeign** and sub elements. This panel has been merged and so the validation can be taken as rewritten –
			    • The **ProperyIncentives** element has been included in the notes for the first time. It was introduced in the schema in the year of assessment 2004 but was not put into the notes
			    • All references to PropertyIncentive attributes have been removed from the **Trade** and **Rental** elements

V0.2	25/11/2005	Added the following attributes to the changes from 2005 schema in the PropertyIncentives/ Industrial element:
		    • indguesthomeownerself
		    • indguesthomeownerspouse
		    • indguesthomeinvestorself
		    • indguesthomeinvestorspouse	

V0.3	01/12/2005	• Changed the Description/*Validation* for the following attributes
		    ➢ periodstart
		    ➢ periodend
		    ➢ ppsnself
		    ➢ ppsnspouse
		    ➢ agentref
		
		• Added the following attributes to the ShareOptions element
		    ➢ aggnetgainsself
		    ➢ aggnetgainsspouse
		
		• Corrected the text describing the MaximumRelief element for PRSA
		• CapitalGains – Updated validation to certain attributes in the AcquisitionDetails element
		• amtprsapaid – updated description/*Validation*	

V0.4	05/01/2006	/Form11/Allowances/RetirementAnnuityRelief/RetirementReliefDtls/ element.
		    • Added the following attributes to the NetRelevantEarnings element
		    ➢ @incomeexcess
		    ➢ @netrelearningsdue
		
		    • Deleted BalanceOfRelief element and all its attributes
		    ○ @occupationalpension
		    ○ @amtpaidpension
		    ○ @prsadeducted
		    ○ @balancerelief	

V0.5	23/01/2006	Corrected typing error in Form11/UkForeign/ForeignEmployment element:
		[Updated]
		    • employtaxself to employforeigntaxself
		    • employtaxspouse' to employforeigntaxspouse	

V0.6	24/01/2006	Edited list of authorised insurers for TRS and Medical Insurance purposes.
		    • /Form11/ChargesDeductions/TaxRelief/
		[updated]
		@insurer - changed enumeration values from 0 – 19 to 0 – 13.
		    - updated list of authorised insurers
		
		    • /Form11/Allowances/MedInsurance/
		[updated]
		@insurer - changed enumeration values from 0 – 19 to 0 – 13.
		    - updated list of authorised insurers	

V0.7	03/02/2006	Updated the Description/*Validation* of the following attributes
		    • unusedcap
		    • sectionrestrictionself
		    • sectionrestrictionspouse
		    • sectionnorestrictionself
		    • sectionnorestrictionspouse	

V0.8	13/03/2006	Updated the Description/*Validation* of the following attributes:
		    • totalprsaallowable
		    • totaleupensionallowable
		
		/Form11/Allowances/MedicalExpenses/MedicalExpensesDtls/MedExpenses	

		Updated
		@drugsexpenses updated range this value can store from 0 – 840 to 0 - 1020
V1.1	22/05/2006	/Form11/CapitalGains/Reliefs element 　　[Updated] 　　 from @residentreliefamountspouse to @residentreliefspouse 　　 from @retirementreliefnonfamself　　 to @retirementrelieffamilyamount 　　 from @retirementreliefnonfamspouse to @retirementrelieffamilyamountspouse 　　　[@retirementreliefnonfamself and @retirementreliefnonfamspouse will 　　　continue to be accepted as input for 　　　Retirement Relief within the Family for self and spouse]

NOTES ON ELEMENTS

This document contains all the validation rules, which must be passed to enable a successful upload onto ROS. These include for each attribute or element:
- Correct data formats
- Maximum and minimum values where applicable
- Dependent attributes or elements – other elements that must not be null or other attributes for which values must be returned in certain circumstances.

This document should be used as an aid to form 11 v6 **schema.xsd**. It details the data types and defaults for the 900 or so fields on the form.

Please Note:

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

<SummaryCalculation>

<TxLineItems>

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

The file consists of one Form11 Element

Form11

The Form11 element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
periodstart	Date	Y	The start date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be equal to 01/01/2005*
periodend	Date	Y	The end date of the Income Tax period for which the return is being filed (DD/MM/YYYY). *Must be must be equal to 31/12/2005*
currency	Alpha – always E	Y	The currency through which the return is being filed: - E for Euro
formversion	Numeric	Y	Must be equal to "6" for this version of the file format. Will change with each new edition of the form.
language	Alpha E or G	Y	Language through which the return is being filed: - E for English, or - G for Irish
shortnoarequested	boolean true or false	N	Indicator that a Short Notice of Assessment has been requested.
product	Alpha	N	The name of the software company that the form11 was e.g. "DUMMY LTD" in the product tag.

It consists of:
- One Personal element
- Up to three optional Trade elements
- Any of the following optional elements:
    - Rental
    - Invest
    - Paye
    - OtherIrish
    - UkForeign
    - Exempt

- ChargesDeductions
- Allowances
- AllowancesInterim
- PropertyIncentives
- CapitalGains

Personal

The Personal element has no attributes. It consists of the following required elements:
- Details
- Marital

and the following optional elements
- Indicators
- Agent

Details

The Details element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
surname	Alpha	Y	Surname of the main taxpayer (up to and including 20 chars).
firstname	Alpha	Y	First name of the main taxpayer (up to and including 20 chars).
dobself	Date	N	Date of Birth of the main taxpayer (DD/MM/YYYY). *Must be before the day of Upload and cannot precede 01/01/1900*
ppsnself	Alpha	Y	The PPSN (RSI) number of the main taxpayer (length 8). Format is 7 numeric (including leading zeros) followed by **one character**

Marital

The Marital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
status	integer 0 or 1 or 2 or 3 or 4 or 5 or 6	Y	Current Marital Status. - 0 for default (not relevant) - 1 for Single - 2 for Married - 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 6 for Separated *Where this is returned 2 (i.e. Married) then the attribute Assessment Type (i.e. **assessment**) must also be returned.*
stanceschange	boolean true or false	N	Indicator of a change in marital circumstances within the tax year. *The following attributes must be returned where this attribute is returned true:* - *Date of change in marital circumstances within the tax year (i.e. **newdate** below)* - *Previous Marital Status within the tax year (i.e. **prevstatus** below)*
newdate	Date	N	Date of change in marital circumstances within the tax year (DD/MM/YYYY). *Must be within the tax period that the return is being filed for.* *Must be after Date of Birth Self (ie. **dobself** above)*
prevstatus	integer 0 or 1 or 2 or 3 or 4 or 5 or 6	N	Previous Marital Status within the tax year. - 0 for default (not relevant) - 1 for Single - 2 for Married

Name	Type	Required Y/N	Description/*Validation*
			- 3 for Widowed - 4 for Married but living apart - 5 for Divorced - 6 for Separated
assessment	0 or 1 or 2 or 3	N	Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
ppsnspouse	Alpha	N	The PPSN (RSI) number of the spouse (length 8 or 9). Format is 7 numeric (including leading zeros) followed by a check character. *Cannot be same as PPSN for self (ie. **ppsnself** above)*
dobspouse	Date	N	Date of Birth of the spouse (DD/MM/YYYY). *Must be before the day of Upload and cannot precede 01/01/1900*
dateofdeath	Date	N	Date of death of the spouse (DD/MM/YYYY). *Must be before the day of Upload.* *Must be within 5 years of the beginning of the tax period*
areassessspouse	boolean true or false	N	Indicator that main taxpayer is the assessable spouse.
wereassessspouse	boolean true or false	N	Indicator that the main taxpayer was the previously assessable spouse.
aremaintspouse	boolean true or false	N	Indicator that the main taxpayer is maintaining the other spouse.
weremaintspouse	boolean true or false	N	Indicator that the main taxpayer was maintaining the other spouse.
previousassessment	integer 0 or 1 or 2 or 3,	N	Previous Assessment Type. - 0 for default (not relevant) - 1 for Joint Assessment - 2 for Separate Assessment - 3 for Separate Treatment
nochildren	Numeric,	N	Number of dependent children (up to two numeric allowed; 0 – 99).

Indicators

The Indicators element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
medcardself	boolean true or false	N	Indicator that the main taxpayer is a medical card holder.
medcardspouse	boolean true or false	N	Indicator that the spouse is a medical card holder.
prsiself	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from PRSI.
prsispouse	boolean true or false	N	Indicator that the spouse is claiming an exemption from PRSI.
exempthealthcontrself **New!**	boolean true or false	N	Indicator that the main taxpayer is claiming an exemption from Health Contribution
exempthealthcontrspouse **New!**	Boolean true or false	N	Indicator that the spouse is claiming an exemption from Health Contribution
dirself	boolean	N	Indicator that the main taxpayer is a Proprietary

Name	Type	Required Y/N	Description/*Validation*
	true or false		Director.
dirspouse	boolean true or false	N	Indicator that the spouse is a Proprietary Director.
domicileself	Boolean true or false	N	Indicator that the main taxpayer was not domiciled in the state.
domicilespouse	boolean true or false	N	Indicator that the spouse was not domiciled in the state.
citizenself	boolean true or false	N	Indicator that the main taxpayer was a citizen not ordinarily resident in the state.
citizenspouse	boolean true or false	N	Indicator that the spouse was a citizen not ordinarily resident in the state.
farmerself	boolean true or false	N	Indicator that the main taxpayer was a farmer.
farmerspouse	boolean true or false	N	Indicator that the spouse was a farmer.
expressdoubt	boolean true or false	N	Indicator of uncertainty about the treatment of any item in the return. *Where this attribute is returned **true** the attribute Details of uncertainty about the treatment of any item in the return (i.e. **details** below) must also be returned.*
details	Alphanu meric	N	Details of uncertainty about the treatment of any item in the return *Up to and including 1000 characters*

Agent

The Agent element has the following attributes:

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

Trade

The Trade element has no attributes. It consists of one TradeInfo element and one AccountChoices element and any of the following optional elements:
- TradeCapital
- Losses
- PSWT
- Review

No further Accounts related elements are required where the attributes set in the AccountChoices element indicate:
- Accounts relating to this return have already been returned, or
- Source of income results from a partnership, or
- Turnover from this source of income is greater than €20m

Further Accounts related elements are required where the attributes set in the AccountChoices element indicate:
- Turnover from this source of income is less than €20m. Where this is the case the following elements are required:
  - **AccScrnLess250** and
  - **AdjProfitLess250**.

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

TradeInfo

The TradeInfo element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
tradedes	Alpha	N	Description of Trade (up to and including 40 chars). *Where a value has been returned for the attribute **profitdevelop**, this attribute must be returned*
incomeforspouse	boolean true or false	N	Indicator that the income for this trade relates to the spouse.
cease	Date	N	Cessation date for source of income. This is the date upon which this source of income ceased during the year (DD/MM/YYYY). *Must be within the tax year that the return is being filed.*
profitdevelop	Numeric	N	Profit assessable from sale of Residential Development land (up to 8 numeric; 0 – 99999999).
profityear	Numeric	Y	Profit assessable for year of assessment 2005 (up to 8 numeric; 0 – 99999999).
balcharges	Numeric	N	Balancing Charge (up to 8 numeric; 0 – 99999999).
unusedcap	Numeric	N	Amount of unused capital allowances from a prior period (up to 8 numeric; 0 – 99999999).
moretradno	Numeric	N	Number of remaining trades, (Up to 2 numeric; 0 - 99). A value can only be entered here on the third (i.e. last) of Income from Trade description. If the taxpayer has more than 3 trades then, on this last page, all the remaining trades should be amalgamated here. The value entered is the remaining trades of the taxpayer.

TradeCapital

The TradeCapital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
machinery	Numeric	N	Machinery Capital Allowances (up to 8 numeric; 0 – 99999999)
industrial	Numeric	N	Industry Capital Allowances (up to 8 numeric; 0 – 99999999).
other	Numeric	N	Other Capital Allowances (up to 8 numeric; 0 – 99999999).
addunused	boolean, true or false	N	Indicator that any unused capital allowances should be added to any loss in the trade for this year where there are insufficient profits.
expplantmachinery	boolean, true or false	N	Indicator that if you wish to elect under Section 284(2)(a)(ab)TCA1997 to have the tax written down value at 31/12/2005 of pre 1 January 2005 expenditure on plant and machinery written off at 20%
propertyincentive	boolean, True or false	N	Indicator whether a claim to property based incentive schemes are included in the Capital Allowances Industrial Buildings **industrial** figure. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element*

Losses

The Losses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
priorloss	Numeric	N	Amount of unused losses from a prior period (up to 8 numeric; 0 – 99999999).
currentloss	Numeric	N	Amount of losses in this trade period 2005 (up to 8 numeric; 0 – 99999999).
setloss	boolean, true or false	N	Indicator that this loss should be set against other income.

PSWT

The PSWT element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
pswt	Numeric	N	Gross PSWT (Euro and Cent) for this basis period (up to 9 characters, the last 3 of these characters must be the decimal point and the first and the second decimal places; 0.00 – 999999.99).

Review

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
havechangedperiod	boolean true or false	N	Indicator that the main taxpayer has changed accounting period for this return and needed to review prior years liability in accordance with S 65 TCA 1997.
adjustedprofits	Numeric	N	Adjusted profits for the corresponding period in year of assessment 2005 (up to 8 numeric; 0 – 99999999).
profitsassessed	Numeric	N	Profits assessed in year of assessment 2005 (up to 8 numeric; 0 – 99999999).
additionalincome	Numeric	N	Additional Income in assessable period 2005 (up to 8 numeric; 0 – 99999999).
additionalincometax	Numeric	N	Additional Income Tax Due in assessable period 2005 (up to 8 numeric; 0 – 99999999). *This attribute must be returned if the attribute* **havechangedperiod** *has been returned with a value of true or if any of the follow attributes have been returned:* - **adjustedprofits** - **profitsassessed** - **additionalincome** *This attribute must be less than the attribute* **additionalincome** *where that attribute is greater than 0.*

AccountChoices

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

AccountChoice

The AccountChoice element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
accounts	integer 0 or 1 or 2 or 4	Y	Accounts and Turnover Details: - 0 for Accounts relating to this return have already been submitted. - 1 for Source of income results from a partnership. - 2 for Turnover from this source of income is less than €20,000,000 - 4 for Turnover from this source of income is greater than €20,000,000
partnershipppsn	Alpha	N	The PPSN (RSI) number of the partnership (length 8). Format is 7 numeric (including leading zeros) followed by a check character. *This attribute must be returned where this source of income results from a partnership (i.e. the attribute* **accounts** *above is returned with a value of 1).*
accountsfrom	Date	N	Date upon which the accounting period covered by that partnership began (DD/MM/YYYY). *Must be before the day of Upload.* *This attribute must be returned where this source of income results from a partnership (i.e. the attribute accounts above is returned with a value of 1).*
accountsto	Date	N	Date upon which the accounting period covered by that partnership ended (DD/MM/YYYY). *Must be before the day of Upload.* *Must be after the date returned in the attribute Date upon which the accounting period covered by that partnership began (i.e.* **accountsfrom** *above).* *This attribute must be returned where this source of income results from a partnership (i.e. the attribute* **accounts** *above is returned with a value of 1).*
accountssubmittedfrom	Date	N	Date upon which this accounting period for that trade began (DD/MM/YYYY). *Must be before the day of Upload.* *This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute* **accounts** *above is returned with a value of 0).*
accountssubmittedto	Date	N	Date upon which the accounting period for that trade ended (DD/MM/YYYY). *Must be before the day of Upload.* *Must be after the date returned in the attribute Date upon which this accounting period for that trade began (i.e.* **accountssubmittedfrom** *above).* *This attribute must be returned where accounts relating to this return have already been submitted (i.e. the attribute* **accounts** *above is returned with a value of 0).*
accountsyear	Integer 0 or 1 or 2 or 3, 4 , 5, 6, 7, 8	N	Return with which the returns were submitted: • 0 Not applicable • 1 for 1998/1999 • 2 for 1999/2000 • 3 for 2000/2001 • 4 for 2001 • 5 for 2002 • 6 for 2003 • 7 for 2004

Name	Type	Required Y/N	Description/*Validation*
			8 for 2005 *This attribute must be returned with a value greater than 0 where accounts relating to this return have already been submitted (i.e. the attribute* **accounts** *above is returned with a value of 0).*

AccScrnLess250

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

AccScrnLess250Info

The AccScrnLess250Info element has the following attributes:

If the sum of the attribute **sales**, the attribute **govnreceipts** and the attribute **otherincome** exceeds €20,000,000, the attribute **accounts** in the element **AccountChoice** must have a value of 4.

Name	Type	Required Y/N	Description/*Validation*
accperiodbfrom	Date	Y	Begin date of period to which these accounts refer. (DD/MM/YYYY). *Must be before the day of Upload.*
accperiodbto	Date	Y	End date of period to which these accounts refer. (DD/MM/YYYY). *Must be before the day of Upload.* *Must be after the date returned in the attribute Begin date of period to which these accounts refer (i.e.* **accperiodbfrom** *above).*
sales	Numeric	N	Sales or Receipts or Turnover (up to 8 numeric; 0 – 99999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* - *Receipts from Government Agencies (i.e.* **govnreceipts** *below)* - *Other Income (i.e.* **otherincome** *below)*
govnreceipts	Numeric	N	Receipts from government agencies (GMS, etc) (up to 8 numeric; 0 – 99999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* - *Sales or Receipts or Turnover (i.e.* **sales** *above)* - *Other Income (i.e.* **otherincome** *below)*
otherincome	Numeric	N	Other Income (up to 8 numeric; 0 – 99999999). *Either this attribute or at least one of the other following income attributes must be returned with a value:* - *Sales or Receipts or Turnover (i.e.* **sales** *above)* *Receipts from Government Agencies (i.e.* **govnreceipts** *above)*
purchases	Numeric	N	Purchases (up to 8 numeric; 0 – 99999999).
tradeprofit	Numeric	N	Gross Trading Profits (up to 8 numeric; 0 – 99999999).
staffcosts	Numeric	N	Salaries or wages, staff costs (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
subcontractors	Numeric	N	Sub-contractors (up to 8 numeric; 0 – 99999999).
consproffees	Numeric	N	Consultancy, Professional fees (up to 8 numeric; 0 – 99999999).
motortravelsubsist	Numeric	N	Motor, Travel and Subsistence (up to 8 numeric; 0 – 99999999).
repairsrenewals	Numeric	N	Repairs or Renewals (up to 8 numeric; 0 – 99999999).
depreciation	Numeric	N	Depreciation, Goodwill or Capital write-off (up to 8 numeric; 0 – 99999999).
provisionbaddebts	Numeric	N	Provisions including Bad Debts (up to 8 numeric; -99999999 – +99999999).
expensesother	Numeric	N	Total Other Expenses (up to 8 numeric; 0 – 99999999).
capitalintroduced	Numeric	N	Cash or Capital Introduced (up to 8 numeric; 0 – 99999999).
drawings	Numeric	N	Drawings (net of tax and pension contributions) (up to 8 numeric; 0 – 99999999).
closingbalance	Numeric	N	Closing Capital Balance (up to 8 numeric; -99999999 – +99999999).
stock	Numeric	N	Stock, Work In Progress, Finished Goods (up to 8 numeric; 0 – 99999999).
debtors	Numeric	N	Debtors and Prepayments (up to 8 numeric; 0 – 99999999).
bankdebit	Numeric	N	Cash or Bank (Debit) (up to 8 numeric; 0 – 99999999).
bankcredit	Numeric	N	Bank or Loans or Overdraft (Credit) (up to 8 numeric; 0 – 99999999).
clientaccbalancecredit	Numeric	N	Client Account Balances for a debit value (up to 8 numeric; 0 – 99999999).
clientaccbalancedebit	Numeric	N	Client Account Balances for a credit value (up to 8 numeric; 0 – 99999999).
creditorsaccruals	Numeric	N	Creditors and Accruals (up to 8 numeric; 0 – 99999999).
taxcreditors	Numeric	N	Tax creditors (up to 8 numeric; 0 – 99999999).
assets	Numeric	N	Net Assets (up to 8 numeric; -99999999 – +99999999).

AdjProfitLess250

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

ProfitLess250

The ProfitLess250 element has the following attributes:

If the attribute **profit** exceeds €20,000,000, the attribute **accounts** in the element **AccountChoice** must have a value of 4.

Name	Type	Required Y/N	Description/*Validation*
profit	Numeric	N	Net profit per accounts (up to 8 numeric; 0 – 99999999). *A value must be returned in this attribute unless there is a loss in which case the Net loss per account attribute must be returned (i.e. **loss** below) and there should be no value in this attribute*
loss	Numeric	N	Net loss per accounts (up to 8 numeric; 0 – 99999999). *A value must be returned in this attribute unless*

Name	Type	Required Y/N	Description/*Validation*
			there is a profit in which case the Net profit per account attribute must be returned (i.e. **profit above)** *and there should be no value in this attribute*

Adjustments

The Adjustments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
motorexpenseless250	Numeric	N	Add-back motor expenses (up to 8 numeric; 0 – 99999999).
donation	Numeric	N	Add-back donations (political and charitable) or entertainment (up to 8 numeric; 0 – 99999999).
lightheatphoneless250	Numeric	N	Add-back light heat and phone (up to 8 numeric; 0 – 99999999).
gainssaleassets	Numeric	N	Other net gain on sale of fixed assets (up to 8 numeric; 0 – 99999999).
losssaleassets	Numeric	N	Other net loss on sale of fixed assets (up to 8 numeric; 0 – 99999999).

AccScrnNotes

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

AdditionalNote

The AdditionalNote element has the following attribute:

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

Rental

The Rental element has no attributes. It consists of any of the following optional elements:
- Land
- RentalCapital

Land

The Land element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rentaroomself	boolean true or false	N	Indicator that the main taxpayer does not wish to claim Rent-A-Room Relief. *The value of this attribute must be 'false' where a value is returned for Rent-a-Room Income (i.e.* **rentaroomincomeself** *)*
rentaroomspouse	boolean true or false	N	Indicator that the spouse does not wish to claim Rent-A-Room Relief. *The value of this attribute must be ''false' where a value is returned for Rent-a-Room Income (i.e.*

Name	Type	Required Y/N	Description/*Validation*
			rentaroomincomespouse)
rentaroomincomeself	Numeric	N	Rent-a-Room Income for the main taxpayer (up to 4 numeric; 0 – €7620) *The sum of this attribute and the attribute* **rentaroomincomespouse** *must not exceed €7620.*
rentaroomincomespouse	Numeric	N	Rent-a-Room Income for the spouse (up to 4 numeric; 0 – €7620) *The sum of this attribute and the attribute* **rentaroomincomeself** *must not exceed €7620.*
rentself	Numeric	N	Gross Rents for the main taxpayer (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Number of properties rented where a value is returned here (i.e.* **properties** *below). This attribute is required where there is a value for any of the following attributes:* - **lossself** - **expensesself**
rentspouse	Numeric	N	Gross Rents for the spouse (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Number of properties rented where a value is returned here (i.e.* **properties** *below). This attribute is required where there is a value for any of the following attributes:* - **lossspouse** - **expensesspouse**
expensesself	Numeric	N	Total Rental Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Gross Rents for the main taxpayer where a value is returned here (i.e.* **rentself** *above). The value returned for this attribute must be the same as the sum of the values returned for the following attributes:* • **repairsexpensesself** • **interestexpensesself** • **reliefexpensesself** • **otherexpensesself** • **farmretschemeself**
expensesspouse	Numeric	N	Total Rental Expenses for the spouse (up to 8 numeric; 0 – 99999999). *A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e.* **rentspouse** *above). The value returned for this attribute must be the same as the sum of the values returned for the following attributes:* • **repairsexpensesspouse** • **interestexpensesspouse** • **reliefexpensesspouse** • **otherexpensesspouse** • **farmretschemespouse**
netrentself	Numeric	N	Net rental income for the main tax payer (up to 8 numeric; 0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. **rentself** above). *The value returned for this attribute must be equal to:* **rentself** minus **expensesself**
netrentspouse	Numeric	N	Net rental income for the spouse (up to 8 numeric;

Name	Type	Required Y/N	Description/*Validation*
			0 – 99999999). A value is required in the attribute Gross Rents for the spouse where a value is returned here (i.e. **rentspouse** above). *The value returned for this attribute must be equal to:* **rentspouse** minus **expensesspouse**
repairsexpensesself	Numeric	N	Repairs Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
repairsexpensesspouse	Numeric	N	Repairs Expenses for the spouse (up to 8 numeric; 0 – 99999999).
interestexpensesself	Numeric	N	Interest Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
interestexpensesspouse	Numeric	N	Interest Expenses for the spouse (up to 8 numeric; 0 – 99999999).
reliefexpensesself	Numeric	N	Expenses for "Section 23" type relief if 2005 is your first year of claim for the main taxpayer (up to 8 numeric; 0 – 99999999).
reliefexpensesspouse	Numeric	N	Expenses for "Section 23" type relief if 2005 is your first year of claim for the spouse (up to 8 numeric; 0 – 99999999).
otherexpensesself	Numeric	N	Other Expenses for the main taxpayer (up to 8 numeric; 0 – 99999999).
otherexpensesspouse	Numeric	N	Other Expenses for the spouse (up to 8 numeric; 0 – 99999999).
farmretschemeself **New!**	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 10000*
farmretschemespouse **New!**	Numeric	N	Exempt income arising from Early Farm Retirement Scheme for the spouse (up to 8 numeric; 0 – 99999999). *Where a value is returned for this attribute it cannot have a value > 10000*
lossself	Numeric	N	Unused losses and capital allowances for the main taxpayer (up to 8 numeric; 0 – 99999999).
lossspouse	Numeric	N	Unused losses and capital allowances for the main taxpayer (up to 8 numeric; 0 – 99999999). *)*
properties	Numeric	N	Number of properties rented (up to 5 numeric; 0 – 99999). *Where a value is returned here a value must also be returned in either of the attributes:* *- Gross Rents for the main taxpayer (i.e. **rentself** above), or* *- Gross Rents for the spouse (i.e. **rentspouse** above).*
noacreage	Numeric	N	Acreage (if applicable) (up to 5 numeric; 0 – 99999).

RentalCapital

The RentalCapital element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claimpropertyself	boolean true or false	N	Self indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a*

Name	Type	Required Y/N	Description/*Validation*
			required element.
claimpropertyspouse	boolean true or false	N	Spouse indicates if claiming tax relief on property based incentive schemes by ticking this box. *Where this attribute has a value of true, on upload the **PropertyIncentive** Element is a required element*
capitalselfa	Numeric	N	Capital Allowances forward from a prior year for the main taxpayer (up to 8 numeric; 0 – 99999999)
capitalspousea	Numeric	N	Capital Allowances forward from a prior year for the spouse (up to 8 numeric; 0 – 99999999).
capitalselfb	Numeric	N	Capital Allowances for the year 2005 for the main taxpayer (up to 8 numeric; 0 – 99999999).
capitalspouseb	Numeric	N	Capital Allowances for the year 2005 for the (up to 8 numeric; 0 – 99999999)
capallthisyearself	Numeric	N	Capital Allowances used this year for the main taxpayer (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* • **netrentself** • **(capitalselfA + capitalselfB***)* *But* • *Where **capitalselfA + capitalselfB** are both not populated, this attribute should also not be populated* • *The above rule applies only where **netrentself** and at least one of **capitalselfA + capitalselfB** are populated*
capallthisyearspouse	Numeric	N	Capital Allowances used this year for the spouse (up to 8 numeric; 0 – 99999999). *This value must equal the minimum of:* • **netrentspouse** • **(capitalspouseA + capitalspouseB)** *But* • *Where **capitalspouseA + capitalspouseB** are both not populated, this attribute should also not be populated* • *The above rule applies only where **netrentspouse** and at least one of **capitalspouseA + capitalspouseB** are populated*
capallforwardself	Numeric	N	Capital Allowances carried forward for the main taxpayer (up to 8 numeric; 0 – 99999999)
capallforwardspouse	Numeric	N	Capital Allowances carried forward for the spouse (up to 8 numeric; 0 – 99999999)
offsetself	boolean true or false	N	Indicate that the main taxpayer wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2005 against other Income under Section 305 TCA 1997 *If the value of this attribute is 'true', at least one of the following attributes must be completed:* • **capitalselfA** • **capitalselfB** • **capallthisyearself**

Name	Type	Required Y/N	Description/*Validation*
offsetspouse	boolean true or false	N	Indicate that the spouse wish to offset excess Capital Allowances (not already ringfenced) in respect of Buildings for 2005 against other Income under Section 305 TCA 1997 *If the value of this attribute is 'true', at least one of the following attributes must be completed:* • **capitalspouseA** • **capitalspouseB** • **capallthisyearspouse**
sectionrestrictionself	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the main taxpayer (up to 8 numeric) *Where this attribute is populated (and* **offsetself** *has a value of true) it must not exceed the lesser of:* • *31750* • **capitalselfb** *minus* **(netrentself – capitalselfa)*** ***where (netrentself – capitalselfa) < 0 it is treated as 0.* *where* **offsetself** *has a value of false, any amount may be entered in this field as it captured for information purposes only*
sectionrestrictionspouse	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 applies) for the spouse (up to 8 numeric) *Where this attribute is populated (and* **offsetspouse** *has a value of true) it must not exceed the lesser of:* • *31750* • **capitalspouseb** *minus* **(netrentspouse – capitalspousea)*** ***where (netrentspouse – capitalspousea) < 0 it is treated as 0.* *where* **offsetspouse** *has a value of false, any amount may be entered in this field as it captured for information purposes only*
sectionnorestrictionself	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the main taxpayer (up to 8 numeric; 0 – 99999999). *Where this attribute is populated (and* **offsetself** *has a value of true) it must not exceed:* **capitalselfb** *minus* **((netrentself – capitalselfa) – sectionrestrictionself)*** ***where (netrentself – capitalselfa) < 0 it is treated as 0*
sectionnorestrictionspouse	Numeric	N	Amount of unused Capital Allowances available for offset (To which Section 409A TCA 1997 does not apply) for the spouse (up to 8 numeric; 0 – 99999999). *Where this attribute is populated it must not exceed:*

Name	Type	Required Y/N	Description/*Validation*
			capitalspouseb minus *((netrentspouse – capitalspousea) – sectionrestrictionspouse)* **where (netrentspouse – capitalspousea) < 0 it is treated as 0*

Invest

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

RetentionTax

The RetentionTax element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
noaccountself	Numeric	N	Number of DIRT accounts for the main taxpayer (up to 3 numeric; 0 – 999). *This attribute is required where a figure is returned for attribute Gross Amount of interest or credit on DIRT accounts for the main taxpayer (i.e. **amountself** below).*
noaccountspouse	Numeric	N	Number of DIRT accounts for the spouse (up to 3 numeric; 0 - 999). *This attribute is required where a figure is returned in the attribute Gross Amount of interest or credit on DIRT accounts for the spouse (i.e. **amountspouse** below).*
amountself	Numeric	N	Gross Amount of interest or credit on DIRT accounts for the main taxpayer (up to 8 numeric; 0 - 99999999). *This attribute is required where a figure is returned for the attribute Number of DIRT accounts for the main taxpayer (i.e. **noaccountself** above).*
amountspouse	Numeric	N	Gross Amount of interest or credit on DIRT accounts for the spouse (up to 8 numeric; 0 - 99999999). *This attribute is required where a figure is returned in the attribute Number of DIRT accounts for the spouse (i.e. **noaccountspouse** above).*

SavingAccounts

The SavingAccounts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the main taxpayer (up to 8 numeric; 0 – 99999999). If a value is returned for this attribute, the attribute **dirtrefund** must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
amountspouse	Numeric	N	Gross amount of interest or credit received on Special Savings Accounts for the spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Required Y/N	Description/*Validation*
			If a value is returned for this attribute, the attribute **dirtrefund** must have a value of 'true' or the taxpayer or spouse must be aged 65 or over (determined from the Date of Birth).
dirtrefund	boolean true or false	N	Indicator that refund of DIRT is due under Section 267 (1) (b) TCA 1997.

GrossDistributions

The GrossDistributions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amountself	Numeric	N	Gross amount of distributions received from companies resident in the state for the main taxpayer (up to 8 numeric; 0 – 99999999).
amountspouse	Numeric	N	Gross amount of distributions received from companies resident in the state for the spouse (up to 8 numeric; 0 – 99999999).

Paye

The Paye element has no attributes. It consists of any of the following optional elements:
- Employment
- Expenses
- BenefitInKind
- ShareOptions
- PayeTax
- SocialWelfare

Employment

The Employment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
salarypayeself	Numeric	N	Salary subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
salarypayespouse	Numeric	N	Salary subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
publicofficeself	Numeric	N	Public Office Salary for the main taxpayer (up to 8 numeric; 0 – 99999999).
publicofficespouse	Numeric	N	Public Office Salary for the spouse (up to 8 numeric; 0 – 99999999).
payepensionself	Numeric	N	Pension subject to PAYE for the main taxpayer (up to 8 numeric; 0 – 99999999).
payepensionspouse	Numeric	N	Pension subject to PAYE for the spouse (up to 8 numeric; 0 – 99999999).
nonpayeincomeself	Numeric	N	Non PAYE Employment income for the main taxpayer (up to 8 numeric; 0 - 99999999).
nonpayeincomespouse	Numeric	N	Non PAYE Employment income for the spouse (up to 8 numeric; 0 - 99999999).
slicingreliefself	boolean true or false	N	Indicator that salary included a lump sum for which the main taxpayer may be entitled to claim a Top Slicing Relief. *There must be a value returned in the attribute Salary subject to PAYE for the main taxpayer where this attribute is returned as true (i.e.*

Name	Type	Required Y/N	Description/*Validation*
			salarypayeself *above).*
slicingreliefspouse	boolean true or false	N	Indicator that salary included a lump sum for which the spouse may be entitled to claim a Top Slicing Relief. *There must be a value returned in Salary subject to PAYE for the spouse where this attribute is returned as true (i.e.* **salarypayespouse** *above).*
farmretirementpensionself	Numeric	N	Early Farm retirement pension for self. (Up to 8 numeric; 0 – 99999999).
farmretirementpensionspouse	Numeric	N	Early Farm retirement pension for spouse. (Up to 8 numeric; 0 – 99999999).

Expenses

The Expenses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
expensesself	Numeric	N	Expenses for the main taxpayer (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:* - **salarypayeself** - **nonpayeincomeself** - **publicofficeself**
expensesspouse	Numeric	N	Expenses for the spouse (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, there must be a value returned for at least one of the following attributes:* - **salarypayespouse** - **nonpayeincomespouse** - **publicofficespouse**
allowancesself	Numeric	N	Capital allowances for the main taxpayer (up to 8 numeric; 0 - 99999999).
allowancesspouse	Numeric	N	Capital allowances for the spouse (up to 8 numeric; 0 - 99999999).
contributionsself	Numeric	N	Superannuation Contributions (lump sum payments) for the main taxpayer (up to 8 numeric; 0 – 99999999).
contributionsspouse	Numeric	N	Superannuation Contributions (lump sum payments) for the spouse (up to 8 numeric; 0 - 99999999).

Note:
The sum of the values returned for the attributes *salarypayeself, publicofficeself*, *nonpayeincomeself* in the *Employment* element must be greater than or equal to the value returned for this attribute **expensesself**, **allowancesself**, **contributionsself** in the Expenses Section

The sum of the values returned for the attributes *salarypayespouse, publicofficespouse*, *nonpayeincomespouse* in the *Employment* element must be greater than or equal to the value returned for this attribute **expensesspouse**, **allowancesspouse**, **contributionsspouse** in the Expenses Section.

BenefitInKind

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

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

The BenefitInKind element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
retirementsavingsamtself	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the main taxpayer (up to 8 numeric; 0 - 99999999).
retirementsavingsamtspouse	Numeric	N	Personal Retirement Savings Account Benefit in Kind for the spouse (up to 8 numeric; 0 - 99999999).
amtsharesbikself	Numeric	N	Shares Benefit in Kind for the main taxpayer
amtsharesbikspouse	Numeric	N	Shares Benefit in Kind for the spouse
otheramtself	Numeric	N	Other benefit in kind for the main taxpayer: e.g. Accommodation expenses, holidays, luncheon vouchers, life assurance, discounted shares, incentives, bonus bonds, prizes, etc (up to 8 numeric; 0 - 99999999).
otheramtspouse	Numeric	N	Other Benefit in Kind for the spouse: e.g. Accommodation Expenses, Holidays, Luncheon Vouchers, Life Assurance, Discounted Shares, Incentives, Bonus Bonds, Prizes, etc (up to 8 numeric; 0 - 99999999).
otherbiktypes	Alpha	N	Specify further details about the other BIK received (up to and including 500 characters).

Share Options

The Share Options element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
chargeableself	Numeric	N	Amount chargeable to Income Tax If the main tax payer exercised share options in the year 2005 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
chargeablespouse	Numeric	N	Amount chargeable to Income Tax If the spouse exercised share options in the year 2005 (before any election to defer payment) (Up to 8 numeric; 0 - 99999999).
rateoftaxself	Numeric	N	The amount of Relevant Tax on a Share Option paid for the main taxpayer (up to 8 numeric; 0 - 99999999). The amount entered here should be rejected if it is greater than 42% of the amount entered at chargeableself.
rateoftaxspouse	Numeric	N	The amount of Relevant Tax on a Share Option paid for the spouse (up to 8 numeric; 0 – 99999999). The amount entered here should be rejected if it is greater than 42% of the amount entered at chargeablespouse.
disposedself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 disposed of some or all of those shares in 2005: The number of shares disposed of for self (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a*

Name	Type	Required Y/N	Description/*Validation*
			value must be returned for each of the following attributes: - **amtitpaymentself** - **deferredchargeableself**
disposedspouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2005: The number of shares disposed of for spouse (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a value must be returned for each of the following attributes:* - **amtitpaymentspouse** - **deferredchargeablespouse**
deferredchargeableself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2005: The Chargeable Amount to Income Tax (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a value must be returned for each of the following attributes:* - **amtitpaymentself** - **disposedself**
deferredchargeablespouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2005: The Chargeable Amount to Income Tax (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a value must be returned for each of the following attributes:* - **amtitpaymentspouse** - **disposedspouse**
amtitpaymentself	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2005: Amount of Income Tax payment due on the above (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a value must be returned for each of the following attributes:* - **disposedself** - **deferredchargeableself** *In addition the value returned for this attribute must not be greater than the value returned for* deferredchargeableself
amtitpaymentspouse	Numeric	N	If elected to defer payment of income tax on a share option exercised in 2001, 2002, 2003 or 2004 and disposed of some or all of those shares in 2005: Amount of Income Tax payment due on the above (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute a value must be returned for each of the following attributes:* - **deferredchargeablespouse** - **disposedspouse** *In addition the value returned for this attribute must not be greater than the value returned for* deferredchargeablespouse
dateexcercisedself	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the

Name	Type	Required Y/N	Description/*Validation*
			specified date for determining the payment on account arose in 2005: Date on which option was originally exercised for the main taxpayer. (DD/MM/YYYY).
dateexcercisedspouse	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2005: Date on which option was originally exercised for the spouse. (DD/MM/YYYY).
datesaleself	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2005: Date of Sale for the main taxpayer. (DD/MM/YYYY).
datesalespouse	Date	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2005: Date of Sale for the spouse (DD/MM/YYYY).
mvsharesperiodbself	Numeric	N	If the main taxpayer elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2005. (Up to 8 numeric; 0 - 99999999).
mvsharesperiodbspouse	Numeric	N	If the spouse elected to substitute market value in place of income tax due, and the specified date for determining the payment on account arose in 2005. (Up to 8 numeric; 0 - 99999999).
aggnetgainsself	Numeric	N	If you have previously made a 'payment on account' against the Income Tax due under this section, and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2005 for the main taxpayer (up to 8 numeric; 0 - 99999999).
aggnetgainsspouse	Numeric	N	If you have previously made a 'payment on account' against the Income Tax due under this section, and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2005 for the spouse (up to 8 numeric; 0 - 99999999).

PayeTax

The PayeTax element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
paidself	Numeric	N	PAYE paid as per P60/P45 for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *The sum of the values returned for the attributes* **salarypayeself, payepensionself** *and* **publicofficeself** *must be greater than or equal to the value returned for this attribute* *The sum of the values returned for the attributes* **repaidself** *and* **underpaidself** *must be less than or equal to the value returned for this attribute*
paidspouse	Numeric	N	PAYE paid as per P60/P45 for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal

Name	Type	Required Y/N	Description/*Validation*
			places; 0.00 – 999999.99). *The sum of the values returned for the attribute* **salarypayespouse, payepensionspouse** *and* **publicofficespouse** *must be greater than or equal to the value returned for this attribute* *The sum of the values returned for the attributes* **repaidspouse** *and* **underpaidspouse** *must be less than or equal to the value returned for this attribute*
repaidself	Numeric	N	PAYE repaid after 31/12/2005(for the tax year 2005) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e.* **paidself** *above).*
repaidspouse	Numeric	N	PAYE repaid after 31/12/2005 (for the tax year 2005) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e.* **paidspouse** *above).*
underpaidself	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2005) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the main taxpayer where a value is returned here (i.e.* **paidself** *above).*
underpaidspouse	Numeric	N	PAYE tax underpaid (amount collected in TFA for the year ended 31/12/2005) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There must be a value returned in the attribute PAYE paid as per P60/P45 for the spouse where a value is returned here (i.e.* **paidspouse** *above).*

SocialWelfare

The SocialWelfare element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
welfareincomeself	Numeric	N	Social Welfare Pension for the main taxpayer (up to 8 numeric; 0 - 99999999).
welfareincomespouse	Numeric	N	Social Welfare Pension for the spouse (up to 8 numeric; 0 - 99999999).
benefitsself	Numeric	N	Social Welfare Taxable Benefits for the main taxpayer (up to 8 numeric; 0 - 99999999).
benefitsspouse	Numeric	N	Social Welfare Taxable Benefits for the spouse (up to 8 numeric; 0 - 99999999).
amtcarersallowanceself	Numeric	N	Social Welfare Gross amount of carers allowance Self. (Up to 5 numeric; 0 – 50000).
amtcarersallowancespouse	Numeric	N	Social Welfare Gross amount of carers allowance Spouse. (Up to 5 numeric; 0 – 50000).

OtherIrish

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

Fees

The Fees element has the following attributes:

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

Untaxed
The sum of the attributes **govself**, **billsself**, **dividendsself** and **otherself** should not exceed 99999999.
The sum of the attributes **govspouse**, **billsspouse**, **dividendsspouse** and **otherspouse** should not exceed 99999999.

The Untaxed element has the following attributes:

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

Other

The sum of the attributes **covenantself**, **maintself**, **annuityself**, **exemptself, settlementself**, and **otherself** should not exceed 99999999.
The sum of the attributes **covenantspouse**, **maintspouse**, **annuityspouse**, **exemptspouse, settlementspouse**, and **otherspouse** should not exceed 99999999.

The Other element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
covenantself	Numeric	N	Income from Deeds of Covenant for the main taxpayer (up to 8 numeric; 0 - 99999999).
covenantspouse	Numeric	N	Income from Deeds of Covenant for the spouse (up to 8 numeric; 0 - 99999999).
covenanttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Deed of Covenant for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the main taxpayer (i.e. **covenantself** above).*
covenanttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Deed of Covenant for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Deeds of Covenant for the spouse (i.e. **covenantspouse** above).*
maintself	Numeric	N	Income from Maintenance for the main taxpayer (up to 8 numeric; 0 - 99999999).
maintspouse	Numeric	N	Income from Maintenances for the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Maintenance for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the main taxpayer (i.e. **maintself** above).*
mainttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Maintenance for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Maintenances for the spouse (i.e. **maintspouse** above).*
annuityself	Numeric	N	Income from Annuities for the main taxpayer (up to 8 numeric; 0 – 99999999).
annuityspouse	Numeric	N	Income from Annuities for the spouse (up to 8 numeric; 0 - 99999999).
annuitytaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Annuities for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the main taxpayer (i.e. **annuityself** above).*
annuitytaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Annuities for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Annuities for the spouse(i.e. **annuityspouse** above).*
exemptself	Numeric	N	Income from Non-Exempt Patents for the main taxpayer (up to 8 numeric; 0 - 99999999).

Name	Type	Required Y/N	Description/*Validation*
exemptspouse	Numeric	N	Income from Non-Exempt Patents for the spouse (up to 8 numeric; 0 - 99999999).
exempttaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Non-Exempt Patents for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the main taxpayer (i.e. **exemptself** above).*
exempttaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Non-Exempt Patents for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Non-Exempt Patents for the spouse (i.e. **exemptspouse** above).*
settlementself	Numeric	N	Income from Settlements, Estates etc. for the smain taxpayer (up to 8 numeric; 0 – 99999999).
settlementspouse	Numeric	N	Income from Settlements, Estates etc. for the spouse (up to 8 numeric; 0 – 99999999).
settlementtaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Settlements, Estates etc. for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the main taxpayer (i.e. **settlementself** above).*
settlementtaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Settlements, Estates etc. for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Settlements, Estates etc. for the spouse (i.e. **settlementspouse** above).*
otherself	Numeric	N	Income from Other sourcesfor the main taxpayer (up to 8 numeric; 0 - 99999999).
otherspouse	Numeric	N	Income from Other sources for the spouse (up to 8 numeric; 0 - 99999999).
othertaxdeductself	boolean, true or false	N	Indicator that tax was deducted from Income from Other source for the main taxpayer. *Where this attribute is returned true a value must be returned in the attribute Income from Othersources etc. for the main taxpayer (i.e. **otherself** above).*
othertaxdeductspouse	boolean, true or false	N	Indicator that tax was deducted from Income from Other sources for the spouse. *Where this attribute is returned true a value must be returned in the attribute Income from Other sources etc. for the spouse (i.e. **otherspouse** above).*

UkForeign – New!

The UkForeign element has no attributes. It is new and replaces the UK and Foreign Elements as these are being combined into one panel.
It consists of any of the following optional elements:
- Dividends – originally part of UK
- Pension– originally part of UK
- EUDepositInterest **– New!**
- ForeignEmployment – **New**!
- USDividends – **New!**
- CanadianDividends – **New!**
- IncomeForeignTrade – **New**!

- ForeignRents
- IntRoyaltiesAnnuities
- IrishTaxDedEncashment
- ForeignIncomeExempt
- ForeignAccountDetails - originally part of Foreign

Dividends

The Dividends element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
ukdividendself	Numeric	N	Net amount of UK dividends not subject to Irish Tax on encashment for the main taxpayer (up to 8 numeric; 0 - 99999999).
ukdividendspouse	Numeric	N	Net amount of UK dividends not subject to Irish Tax on encashment for the spouse (up to 8 numeric; 0 – 99999999).

Pension

The Pension element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
pensiongrossself	Numeric	N	Gross amount of Foreign pensions (including UK Pensions) for the main taxpayer (up to 8 numeric; 0 - 99999999).
pensiongrossspouse	Numeric	N	Gross amount of Foreign pensions(including UK Pensions) for the spouse (up to 8 numeric; 0 - 99999999).
pensionuktaxself	Numeric	N	Foreign Tax deducted on Foreign Pensions(including UK Pensions) for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign pensions for the main taxpayer (i.e.* **pensiongrossself** *above).*
pensionuktaxspouse	Numeric	N	Foreign Tax deducted on Foreign Pensions(including UK Pensions) for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign pensions for the spouse (i.e.* **pensiongrossspouse** *above).*

EUDepositInterest – New!

The EUDepositInterest element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
eudirtamtself	Numeric	N	Gross amount of EU Deposit Interest for the main taxpayer (up to 8 numeric; 0 - 99999999).
eudirtamtspouse	Numeric	N	Gross amount of EU Deposit Interest for the spouse (up to 8 numeric; 0 - 99999999).
eudirttaxself	Numeric	N	Foreign Witholding Tax deducted on EU Deposit

Name	Type	Required Y/N	Description/*Validation*
			Interest for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. **eudisrtamtself** above).*
eudirttaxspouse	Numeric	N	Foreign Witholding Tax deducted on EU Deposit Interest for the spouse(up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of EU Deposit Interest for the main taxpayer (i.e. **eudisrtamtspouse** above).*

ForeignEmployment – New!

The ForeignEmployment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
employgrossself	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the main taxpayer (up to 8 numeric; 0 – 99999999).
employgrossspouse	Numeric	N	Foreign Employments on which Transborder Relief not claimed for the spouse (up to 8 numeric; 0 - 99999999).
employforeigntaxself – **New!**	Numeric	N	Foreign Tax deducted on Foreign salary for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the main taxpayer (i.e. **employgrossself** above).*
employforeigntaxspouse – **New**!	Numeric	N	Foreign Tax deducted on Foreign salary for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign salary for the spouse (i.e. **employgrossspouse** above).*
transborderself	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:* - *Amount of Seafarers Claim for the main taxpayer (i.e. **seaclaimself** in the* **SeaAllowance** *element).* - *Amount of Salary for this Employment for the main taxpayer (i.e.* seasalaryself in the **SeaAllowance** *element).*
transborderspouse	Numeric	N	Salary on which Trans Border Worker Relief is being claimed for the spouse (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here where a value is returned in any of the following attributes:*

Name	Type	Required Y/N	Description/*Validation*
			- *Amount of Seafarers Claim for the spouse (i.e.* **seaclaimspouse** *in the* **SeaAllowance** *element).* - *Amount of Salary for this Employment for the spouse (i.e.* **seasalaryspouse** *in the* **SeaAllowance** *element).*

USDividends – New!

The USDividends element has the following attributes:

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

CanadianDividends – New!

The CanadianDividends element has the following attributes:

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

IncomeForeignTrade – New!

The IncomeForeignTrade -element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
foreigntradenotaxself	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradenotaxspouse	Numeric	N	Income from Foreign Trade Profession on which no foreign tax is deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedself	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreigntradetaxdedspouse	Numeric	N	Income from Foreign Trade Profession on which foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
foreigntaxdedself	Numeric	N	Amount of foreign tax deducted for main taxpayer (up to 9 characters, the last 3 of

Name	Type	Required Y/N	Description/*Validation*
			these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).
foreigntaxdedspouse	Numeric	N	Amount of foreign tax deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).

ForeignRents – New!

The ForeignRents element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rentgrossself - **New!**	Numeric	N	Gross Amount of Foreign Rents for the main taxpayer (up to 8 numeric; 0 - 99999999).
rentgrossspouse- **New!**	Numeric	N	Gross Amount of Foreign Rents for the spouse (up to 8 numeric; 0 - 99999999).
rentsexpensesself- **New!**	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **rentgrossself** *above*
rentsexpensesspouse- **New!**	Numeric	N	Expenses on this income for the main taxpayer (up to 8 numeric; 0 - 99999999). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **rentgrossspouse** *above*
netprofitrentself- **New!**	Numeric	N	Net Profit from Foreign Rents for the main taxpayer. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossself** *minus* **rentsexpensesself**
netprofitrentspouse- **New!**	Numeric	N	Net Profit from Foreign Rents for the spouse. (up to 8 numeric; 0 - 99999999). *This value must equal:* **rentgrossspouse** *minus* **rentsexpensesspouse**
renttaxdedself – **New!**	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)
renttaxdedspouse – **New!**	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)

IntRoyaltiesAnnuities – New!

The IntRoyaltiesAnnuities element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
intgrossnotaxdedself **New**!	Numeric	N	Gross amount on which no foreign tax deducted for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrossnotaxdedspouse **New**!	Numeric	N	Gross amount on which no foreign tax deducted for the spouse (up to 8 numeric; 0 - 99999999).
intgrosstaxdedself **New**!	Numeric	N	Foreign Tax Deducted on this income for the main taxpayer (up to 8 numeric; 0 - 99999999).
intgrosstaxdedspouse **New**!	Numeric	N	Foreign Tax Deducted on this income for the main taxpayer (up to 8 numeric; 0 - 99999999).
intaxdedself **New**!	Numeric	N	Amount of Foreign Tax Deducted for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the main taxpayer (i.e.* **intgrosstaxdedself** *above*
intaxdedspouse **New**!	Numeric	N	Amount of Foreign Tax Deducted for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99). *There cannot be a value returned here that is greater than the value returned for the attribute Gross amount of Foreign Rents for the spouse (i.e.* **intgrosstaxdedspouse** *above*

IrishTaxDedEncashment – New!

The IrishTaxDedEncashment element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
irishtaxdedencashself **New**!	Numeric	N	Irish tax deducted on encashment for the main taxpayer (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99).
irishtaxdedencashspouse **New**!	Numeric	N	Irish tax deducted on encashment for the spouse (up to 9 characters, the last 3 of these characters must be the decimal place and the first and the second decimal places; 0.00 – 999999.99)

ForeignIncomeExempt – New!

Name	Type	Required Y/N	Description/*Validation*
natureofexemption	Alpha	N	Nature of Exemption (up to and including 105 characters).

Name	Type	Required Y/N	Description/*Validation*
foreignincomeexemptself **New**!	Numeric	N	Amount of exempt Foreign Income for the main taxpayer (up to 8 numeric; 0 - 99999999).
foreignincomeexemptspouse **New!**	Numeric	N	Amount of exempt Foreign Income for the main taxpayer (up to 8 numeric; 0 - 99999999).

ForeignAccountDetails

The ForeignAccountDetails element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
foreignaccself	boolean true or false	N	Indicator that a set of Foreign Bank Account details exists for the main taxpayer.
foreignaccspouse	boolean true or false	N	Indicator that a set of Foreign Bank Account details exists for the spouse.
lifepolicieself	boolean true or false	N	Indicator that the main tax payer holds a life policy issued in the period 31 December 2005 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
lifepoliciespouse	boolean true or false	N	Indicator that the spouse holds a life policy issued in the period 31 December 2005 from any Member State of the EU, EEA, or Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dself	boolean true or false	N	Indicator that the main tax payer has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
offshoresect747dspouse	boolean true or false	N	Indicator that spouse has a material interest in an offshore fund in the EU, EEA or in any Member State of the OECD with which Ireland has a double taxation agreement.
otheroffshoreself	boolean true or false	N	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2005 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.
otheroffshorespouse	boolean true or false	N	Indicator that the main tax payer holds a material interest in an offshore fund acquired in the period 31 December 2005 outside the EU, EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

The **ForeignAccountDetails** element in turn consists of the following subelements.

ForeignAccounts

The ForeignAccounts element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator whether this set of Foreign Bank Account details relate to the spouse. *Value returned should be the same as the value returned for the* **foreignaccspouse** *in the* **ForeignAccountDetails** element
bankname	Alpha	N	Name of bank where money is deposited (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **dateacct** - **amountdeposited**
address1	Alpha	N	Line 1 of the Address of the Bank where the account was opened (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Bank where the account was opened (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Bank where the account was opened (up to and including 40 characters).
dateacct	Date	N	Date the account was opened (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **bankname** - **amountdeposited**
amountdeposited	Numeric	N	Amount deposited on opening the account (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **bankname** - **dateacct**
nameintermediary	Alpha	N	Name of Intermediary through whom the account was opened (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom account was opened (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom account was opened (up to and including 40 characters).

LifePolicies

The LifePolicies element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator whether this set of Life Policy Details relate to the spouse. *Value returned should be the same as the value returned for the* **lifepoliciespouse** *in the* **ForeignAccountDetails** element
namecommencer	Alpha	N	Name of person who commenced the life policy (up to

Name	Type	Required Y/N	Description/*Validation*
			and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **policyterms** - **premiumspay** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
address1	Alpha	N	Line 1 of the Address of person who commenced the life policy (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the person who commenced the life policy (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the person who commenced the life policy (up to and including 40 characters).
policyterms	Alpha	N	Terms of the policy (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **premiumspay** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
premiumspay	Numeric	N	Annual premiums payable (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
nameintermediary	Alpha	N	Name of Intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the foreign policy was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through the foreign policy was acquired (up to and including 40 characters).
Relevanttaxable	Numeric	N	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** - **premiumspay**

Name	Type	Required Y/N	Description/*Validation*
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** - **premiumspay**
nonrelevanttaxablegainrt	Numeric	N	Non-Relevant payment taxable at 43% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** - **premiumspay**
Gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997) (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** - **premiumspay**
gaintaxablegainrt	Numeric	N	Gain taxable at 43% (Section 730k(1) TCA 1997) (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **namecommencer** - **policyterms** - **premiumspay**

OffshoreFunds

The OffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean, true or false	N	Indicator that this set of Offshore Fund details relate to the spouse. *Value returned should be the same as the value returned for the* **offshoresect747dspouse** *in the* ForeignAccountDetails element
fundname	Alpha	N	Name of offshore fund (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **datefund** - **amountacquired** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
address1	Alpha	N	Line 1 of the Address of the Fund (up to and including 40 characters).
address2	Alpha	N	Line 2 of the Address of the Fund (up to and including 40 characters).
address3	Alpha	N	Line 3 of the Address of the Fund (up to and including

Name	Type	Required Y/N	Description/*Validation*
			40 characters).
datefund	Date, optional		Date the material interest was acquired (DD/MM/YYYY). Must be before the date of Upload. *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **amountacquired** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund** *in addition a value must be returned for at least one of the following attributes* - **relevanttaxable** - **nonrelevanttaxable** - **gaintaxable**
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
relevanttaxable	Numeric	N	Relevant payment taxable at 20% (Section 730j(a)(i)(1) TCA 1997) (up to 8 numeric; 0 - 99999999). Annual premiums payable (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund** - **amountacquired**
nonrelevanttaxable	Numeric	N	Non-Relevant payment taxable @ 23% (Section 730j(a)(i)(11) TCA 1997) (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund** - **amountacquired**
gaintaxable	Numeric	N	Gain taxable @ 23% Section 730k (1)TCA 1997 (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund**

Name	Type	Required Y/N	Description/*Validation*
			- **amountacquired**

OtherOffshoreFunds

The OtherOffshoreFunds element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
spouse	boolean,true or false	N	Indicator that this set of Other Offshore Fund details relate to the spouse. *Value returned should be the same as the value returned for the offshoresect747dspouse in the* ForeignAccountDetails element
fundname	Alpha	N	Name of other offshore fund (up to and including 40 characters). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **datefund** - **amountacquired**
addressfund1	Alpha	N	Line 1 of the Address of the Fund (up to and including 40 characters).
addressfund2	Alpha	N	Line 2 of the Address of the Fund (up to and including 40 characters).
addressfund3	Alpha	N	Line 3 of the Address of the Fund (up to and including 40 characters).
datefund	Date	N	Date the material interest was acquired (DD/MM/YYYY). *Must be before the date of Upload.* *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **amountacquired**
amountacquired	Numeric	N	Amount of capital invested in acquiring the material interest (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute a value must also be returned for each of the following attributes* - **fundname** - **datefund**
nameintermediary	Alpha	N	Name of Intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary1	Alpha	N	Line 1 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary2	Alpha	N	Line 2 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).
addressintermediary3	Alpha	N	Line 3 of address of intermediary through whom the material interest was acquired (up to and including 40 characters).

Exempt

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

Artists

The Artists element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
artincomeself	Numeric	N	Income from work(s) that have artistic/cultural merit for the main taxpayer (up to 8 numeric; 0 - 99999999).
artincomespouse	Numeric	N	Income from work(s) that have artistic/cultural merit for the spouse (up to 8 numeric; 0 - 99999999).

OtherExempt

The OtherExempt element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
stallionfeeself	Numeric	N	Profit or Gains from Stallion Fees Self (up to 8 numeric; -99999999 – +99999999).
stallionfeespouse	Numeric	N	Profit or Gains from Stallion Fees Spouse (up to 8 numeric; -99999999 – +99999999).
woodlandself	Numeric	N	Profit or Gains from Woodlands Self (up to 8 numeric; -99999999 – +99999999).
woodlandspouse	Numeric	N	Profit or Gains from Woodlands Spouse (up to 8 numeric; -99999999 – +99999999).
greyhoundfeeself	Numeric	N	Profit or Gains from Greyhound Stud Fees Self (up to 8 numeric; -99999999 – +99999999).
greyhoundfeespouse	Numeric	N	Profit or Gains from Greyhound Stud Fees Spouse (up to 8 numeric; -99999999 – +99999999).
incomeelseself	Numeric	N	Income from sources not shown elsewhere self (up to 8 numeric; 0 - 99999999).
incomeelsespouse	Numeric	N	Income from sources not shown elsewhere spouse (up to 8 numeric; 0 - 99999999).

ChargesDeductions

The ChargesDeductions element has no attributes. It consists of any of the following optional elements:
- MaintPayments
- DeedCovenant
- Annuity
- RentsPayable
- TaxRelief
- RetirementRelief

MaintPayments

The MaintPayments element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
maintpayself	Numeric	N	Gross amount of maintenance payment by the main taxpayer (up to 8 numeric; 0 - 99999999).
maintpayspouse	Numeric	N	Gross amount of maintenance payment by the spouse (up to 8 numeric; 0 - 99999999).
mainttaxdeductedself	boolean true or false	N	Indicator that tax was deducted on this maintenance payment by the main taxpayer. *Where this indicator is set the attribute Gross amount of maintenance payment for the main taxpayer must be returned (i.e.* **maintpayself** *above).*
mainttaxdeductedspouse	boolean true or false	N	Indicator that tax was deducted on this maintenance payment by the spouse. *Where this indicator is set the attribute Gross amount of maintenance payment for the spouse must be returned (i.e.* **maintpayspouse** *above).*
maintfirstclaim	boolean true or false	N	Indicator that this is the first claim to maintenance payment allowance. *Where this indicator is set one or both of the following attributes must be returned:* - *Gross amount of maintenance payment for the main taxpayer (i.e.* **maintpayself** *above).* - *Gross amount of maintenance payment for the spouse (i.e.* **maintpayspouse** *above).*

DeedCovenant

The DeedCovenant element has the following attributes:

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

Annuity

The Annuity element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
annuitypaytype	alpha	N	Type of Annuity Payment (up to 35 characters)
annuitypayself	Numeric	N	Gross amount of Annuity Payment or other Charge made by the main taxpayer (up to 8 numeric; 0 - 99999999).
annuitypayspouse	Numeric	N	Gross amount of Annuity Payment or other Charge made by the spouse (up to 8 numeric; 0 - 99999999).
annuityfirstclaim	boolean true or false	N	Indicator that is the first claim to annuity relief.

RentsPayable

The RentsPayable element has the following attributes:

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

TaxRelief

The TaxRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
insurer	Integer, 0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12 or 13	N	Name of Authorised Insurer to whom Medical Insurance is paid by the employer on behalf their employee to which Tax Relief at Source Applies. - 0 default - 1 Voluntary Health Insurance (VHI) - 2 BUPA Ireland - 3 Vivas Insurance (Trading as Vivas Health) - 4 Declare Dental Insurance Ireland - 5 CIE Clerical Staff Hospital Fund - 6 ESB Staff Medical Provident Fund - 7 ESB Marina Staff Medical Provident Fund - 8 Goulding Voluntary Medical Scheme - 9 Irish Life Medical Aid Society - 10 Irish Life Outdoor Staff Benevolent Fund - 11 Prison Officers Medical Aid Society - 12 Royal & Sun Alliance Staff Medical Scheme - 13 St Paul's Garda Medical Aid Society *Where a value is returned for this attribute a value must be returned for the attribute* **payment**
Payment	Numeric	N	Net amount paid in year of assessment 2005. *Where a value is returned for this attribute, a value must be returned for* **insurer**

Retirement Relief for Certain Sportspersons

The RetirementRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
isSportpersonself	boolean true or false	N	Indicator if you ceased permanently in 2005 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the main taxpayer.
isSportpersonspouse	boolean true or false	N	Indicator if you ceased permanently in 2005 to be engaged in a specific occupation or profession as listed in Schedule 23A TCA 1997 by the spouse
retreliefdateself	Date, optional	N	Date of cessation by the main taxpayer (DD/MM/YYYY).
retreliefdatespouse	Date, optional	N	Date of cessation by the spouse (DD/MM/YYYY).
retreliefamountself	Numeric	N	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2005 by the main taxpayer. (Up to 8 numeric; 0 – 99999999).
retreliefamountspouse	Numeric	N	Amount of relief claimed under Section 480A TCA 1997 for Tax year 2005 by the spouse. (Up to 8 numeric; 0 – 99999999).

AllowancesInterim

The AllowancesInterim has one element AllowSections. AllowSections has the following optional attributes:

Name	Type	Required Y/N	Description/*Validation*
furtherexplain	boolean true or false	N	Indicator of any other items which require explanation. *Where this attribute is returned **true** the attribute details of of further explanation of any item in the return (i.e. **details** below) must also be returned.*
details	Alpha	N	Details of further explanation of any item in the return (up to and including 1000 characters).

Allowances

The Allowances element has no attributes. It consists of any of the following optional elements:
- MedInsurance
- OneParent
- PayeAllowance
- HomeLoans
- RetirementAnnuityRelief
- MedicalExpenses
- HealthInsurance
- BESFilmRelief
- RelativeAllowance
- RentAllowance
- HomeAllowance
- BlindAllowance
- JobAssistance
- SharePurchase
- SeaAllowance
- ServiceCharges
- GiftsDonations
- IncapacitatedPersonAllow
- TuitionFees
- OccupierRelief
- TradeUnion
- IncapacitatedChildAllow
- LoanInterest

MedInsurance

The MedInsurance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
Insurer	Integer 0 or 1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9 or 10 or 11 or 12 or 13	N	Name of Authorised Insurer: - 0 default - 1 Voluntary Health Insurance (VHI) - 2 BUPA Ireland - 3 Vivas Insurance (Trading as Vivas Health) - 4 Declare Dental Insurance Ireland - 5 CIE Clerical Staff Hospital Fund - 6 ESB Staff Medical Provident Fund - 7 ESB Marina Staff Medical Provident Fund - 8 Goulding Voluntary Medical Scheme - 9 Irish Life Medical Aid Society - 10 Irish Life Outdoor Staff Benevolent Fund - 11 Prison Officers Medical Aid Society - 12 Royal & Sun Alliance Staff Medical Scheme - 13 St Paul's Garda Medical Aid Society
amtmedinsuranceself	Numeric	N	Amout of medical Insurance being claimed for self (up to 8 numeric; 0 - 99999999).
amtmedinsurancespouse	Numeric	N	Amout of medical Insurance being claimed for spouse (up to 8 numeric; 0 - 99999999).

OneParent

The OneParent element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claim	boolean true or false	N	Indicator that One Parent Allowance is due.

PayeAllowance

The PayeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
payeself	boolean, true or false	N	Indicator that PAYE Allowance is due for the main taxpayer.
payespouse	boolean true or false	N	Indicator that PAYE Allowance is due for the spouse.

HomeLoans

The HomeLoans element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
homeloanintgrantedself	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at

Name	Type	Required Y/N	Description/*Validation*
			Source (TRS) **was** granted -net amount of interest paid for self. (up to 8 numeric; 0 - 99999999).
homeloanintgrantedspouse	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) **was** granted -net amount of interest paid for spouse (up to 8 numeric; 0 - 99999999).
homeloangrossintgrantedself	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) **was** granted –gross amount of interest paid for self. (Up to 8 numeric; 0 - 99999999). This is a regrossed figure of homeloanintgrantedself (*1.25). If there is a value entered for homeloanintgrantedself then there must be a value here. *(*see HomeLoans validation)*
Homeloangrossintgrantedspouse	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) **was** granted -net amount of interest paid for spouse. (Up to 8 numeric; 0 - 99999999). This is a regrossed figure of homeloanintgrantedspouse (*1.25). If there is a value entered for homeloanintgrantedspouse then there must be a value here. *(*see HomeLoans validation)*
homeloanintself	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) **was not** granted -Amount of interest paid by the main taxpayer on Home Loan (up to 8 numeric; 0 - 99999999). *(*see HomeLoans validation)*
homeloanintspouse	Numeric	N	On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) **was not** granted Amount of interest paid by the spouse on Home Loan (up to 8 numeric; 0 - 99999999). *(*see HomeLoans validation)*
firsthomeloan	boolean true or false	N	Indicate if this is your first ever home loan. *(*see HomeLoans validation)*
Loandate	Date	Y	Date loan taken out (if since April 1997) *(DD/MM/YYYY). (*see HomeLoans validation)*

*HomeLoans Validation

In the explanation below totalloan refers to

homeloangrossintgrantedself + homeloanintself + homeloangrossintgrantedspouse + homeloanintspouse

If Person is being jointly assessed then

if first home loan (firsthomeloan) and Date the loan was taken out (loandate) is present

    then

        totalloan cannot exceed 8000

if not first home loan (firsthomeloan)and the date (loandate) is blank

    then

        totalloan cannot exceed 5080

If Person is being signally assessed then
if first home loan (firsthomeloan) and Date the loan was taken out (loandate) is present
      then
          totalloan cannot exceed 4000
if not first home loan (firsthomeloan)and the date (loandate) is blank
      then
          totalloan cannot exceed 2540

RetirementAnnuityRelief

The RetirementAnnuityRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
retmtamtself	Numeric	N	Retirement Annuity Relief amount allowed in year 2005 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtamtspouse	Numeric	N	Retirement Annuity Relief allowed in year 2005 by the spouse (up to 8 numeric; 0 - 99999999).
retmtprsaamtself	Numeric	N	PRSA Relief amount allowed in year 2005 by the main tax payer (up to 8 numeric; 0 - 99999999).
retmtprsaamtspouse	Numeric	N	PRSA Relief amount allowed in year 2005 by the spouse (up to 8 numeric; 0 - 99999999).
eupensionamtself **New!**	Numeric	N	EU Pension amount allowed in year 2005 by the main tax payer (up to 8 numeric; 0 - 99999999).
eupensionamtspouse **New!**	Numeric	N	EU Pension amount allowed in year 2005 by the spouse (up to 8 numeric; 0 - 99999999).

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

RetirementReliefDtls

The RetirementReliefDtls element has one attribute:

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

It consists of any the following optional elements:
- RelevantEarnings
- NetRelevantEarnings
- MaximumRelief
- RACPaid
- PRSAPaid
- EUPension

RelevantEarnings

The RelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
selfempincome	Numeric	N	Income from self employment for the main taxpayer/spouse (up to 8

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

NetRelevantEarnings

The NetRelevantEarnings element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
Tradecharges	Numeric	N	Trade Charges for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
Deedcovenants	Numeric	N	Deeds of Covenant for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
maintenancepay	Numeric	N	Maintenance Payments for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
otherdeductions	Numeric	N	Other Deductions for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
Losses	Numeric	N	Losses for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
Netearnings	Numeric	N	Net Relevant Earnings for the main taxpayer/spouse (up to 8 numeric; 0 – 99999999). *The value returned at this attribute must be equal to the following:* - **relevantearning** *minus* *the sum of the following attributes:* - **tradecharges** - **deedcovenants** - **maintenancepay** - **otherdeductions** - **losses** *unless* **netearnings** *exceeds 254000 in which case it is set to 25400*
Incomeexcess	Numeric	N	Income that exceeded the limit of €254000 for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
netrelearningsdue	Numeric	N	Amount on which relief is due for main taxpayer/spouse (up to 8 numeric; 0 - 99999999).

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MaximumRelief

The MaximumRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
percentmaxrelief	Numeric	N	Age Related Percentage of Maximum Relief for the main taxpayer /spouse. The maximum RAC (retirement annuity) relief currently allowable is based on age and percentage of net relevant earnings.- Age % of Earnings Under 30 years of age 15% 30 - 39 years of age 20% 40 - 49 years of age 25% 50 years and over 30% For PRSA relief the maximum allowable contributions are as follows--- Age % of Earnings Under 30 years of age 15% 30 - 39 years of age 20% 40 - 49 years of age 25% 50 years and over 30% *The age bracket chosen must match the age of the main tax payer determined from the attribute Date of Birth in the* **Details** *element (i.e.* **dobself***)*
specified	boolean, true or false	N	Indicator that the main taxpayer/spouse is a specified individual
maxrelief	Numeric	N	Maximum Relief due for year ended 31 December 2005 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999). *The value returned for this attribute must be equal to:* **netearnings** X **percentmaxrelief** 100

RACPaid **New***!*

The RACPaid element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtracpaidcurrentyr	Numeric	N	Annuity Relief amount paid in year of assessment 2005 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtracpaidnextyr	Numeric	N	Annuity Relief amount paid between 1st January 2006 and 31st October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
onceoffpayment	boolean, true or false	N	Indicator whether the payment is a once-off payment
amtracpaidprior	Numeric	N	Annuity Relief amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalracclaimed	Numeric	N	Total Annuity Relief claimed *The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically* - **amtracpaidcurrentyr** - **amtracpaidnextyr** - **amtracpaidprior**
totalracallowable	Numeric	N	Total Annuity Relief allowed *The value returned for this attributed is*

Name	Type	Required Y/N	Description/Validation
			autopopulated according rules described below

*PRSAPaid **New**!*

The PRSAPaid element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amtprsapaid	Numeric	N	PRSA amount paid in year of assessment 2005 for the main taxpayer/spouse. Include amount paid by employer on behalf of main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
provider	Alpha	N	Name of PRSA provider for the main taxpayer/spouse (up to 40 characters)
amtprsapaidnext	Numeric	N	PRSA amount paid between 1st January 2006 and 31st October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amtprsapaidprior	Numeric	N	PRSA amount paid in a prior year for the main taxpayer /spouse (up to 8 numeric; 0 - 99999999).
totalprsaclaimed	Numeric	N	Total PRSA Relief claimed *The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically* - **amtprsapaidcurrentyr** - **amtprsapaidnextyr** - **amtprsapaidprior**
totalprsaallowable	Numeric	N	Total PRSA Relief allowed *This amount must be calculated by user and enetered here*

*EUPension **New**!*

The EUPension element has the following attributes:

Name	Type	Required Y/N	Description/Validation
amteupensionpaid	Numeric	N	EU Pension Contributions paid in year of assessment 2005 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
amteupensionpaidnext	Numeric	N	EU Pension Contributions paid between 1st January 2006 and 31st October 2006 for the main taxpayer/spouse (up to 8 numeric; 0 - 99999999).
totaleupensionrclaimed	Numeric	N	Total EU Pension Relief claimed for the main taxpayer/spouse *The value returned for this attribute must be equal to the sum of the following attributes and is populated automatically* - **amteupensionpaid** - **amteupensionpaidnext**
totaleupensionallowable	Numeric	N	Total EU Pension Relief allowed for the main taxpayer/spouse *This amount must be calculated by user and enetered here*

MedicalExpenses

The MedicalExpenses element has the following attribute:

Name	Type	Required	Description/Validation

		Y/N	
amtmedexpenses	Numeric	N	Net Qualifying Medical and Dental Expenses (up to 8 numeric; 0 - 99999999). *Where this attribute is returned at least one attribute must also be returned in the **MedicalExpensesDtls** subelement.*

The MedicalExpenses element then consists of the optional MedicalExpensesDtls subelement.

MedicalExpensesDtls

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

MedExpenses

The MedExpenses element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
dependentname1	Alpha	N	Name of first dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentname2	Alpha	N	Name of second dependent on whose behalf you paid Health Expenses. (up to and including 30 chars)
dependentrelationship1	Alpha	N	Relationship to first dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
dependentrelationship2	Alpha	N	Relationship to second dependent on whose behalf you paid Health Expenses (up to and including 30 chars)
services	Numeric	N	Expenses from Services of a Practitioner (up to 8 numeric; 0 - 99999999).
drugsexpenses	Numeric	N	Expenses from Prescribed Drugs or Medicines (up to 4 numeric; 0 - 1020).
diagnosticexpenses	Numeric	N	Expenses from Diagnostic Procedures (up to 8 numeric; 0 - 99999999).
orthopticexpenses	Numeric	N	Expenses from Orthoptic or Similar Treatment (up to 8 numeric; 0 - 99999999).
physioexpenses	Numeric	N	Expenses from Physiotherapy or Similar Treatment (up to 8 numeric; 0 - 99999999).
applianceexpenses	Numeric	N	Expenses incurred on any medical / surgical / nursing appliance (up to 8 numeric; 0 - 99999999).
hospitalexpenses	Numeric	N	Expenses from maintenance / treatment in a hospital (up to 8 numeric; 0 - 99999999).
nursinghomeexpenses	Numeric	N	Expenses from maintenance / treatment in an approved nursing home (up to 8 numeric; 0 - 99999999).
dentalexpenses	Numeric	N	Qualifying Dental Expenses (up to 8 numeric; 0 - 99999999).
otherexpenses	Numeric	N	Other qualifying expenses (up to 8 numeric; 0 - 99999999).
assessments	Numeric	N	Educational or Psychological Assessments (up to 8 numeric; 0 - 99999999).
speechtherapy	Numeric	N	Speech or Language Therapy for Children (up to 8 numeric; 0 - 99999999).
totalexpenses	Numeric	N	Total Expenses (up to 8 numeric; 0 - 99999999).

Deductions

The Deductions element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
publicdeduction	Numeric	N	Deductions from any public / local authority (up to 8 numeric; 0 - 99999999).
insdeduction	Numeric	N	Deductions under any insurance policy (up to 8 numeric; 0 - 99999999).
compensation	Numeric	N	Deductions from compensation claim etc. (up to 8 numeric; 0 - 99999999).
deduction	Numeric	N	Deduction of €125 if claim refers to individual or €250 if the claim refers to two people or more (3 numeric; 125 or 250).
totaldeductions	Numeric	N	Total deductions (up to 8 numeric; 0 - 99999999).
medicalrelief	Numeric	N	Amount on which tax relief is due (up to 5 numeric; 0 – 99999).

HealthInsurance

The HealthInsurance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
healthinsurer	Alpha	N	Name of Authorized Permanent Health Insurer (up to 40 characters). *If a value is returned for this attribute, a value must be returned for the attribute **amthealthself** and/or the attribute **amthealthspouse***
amthealthself	Numeric	N	Amount of Permanent Health Insurance paid in the year by the main taxpayer (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute, a value must be returned for the attribute **healthinsurer***
amthealthspouse	Numeric	N	Amount of Permanent Health Insurance paid in the year by the spouse (up to 8 numeric; 0 - 99999999). *If a value is returned for this attribute, a value must be returned for the attribute **healthinsurer***

BESFilmRelief

The BESFilmRelief element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtbesself	Numeric	N	Business Expansion Scheme amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtbesspouse	Numeric	N	Business Expansion Scheme amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).
amtfilmself	Numeric	N	Film Relief amount paid in year by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtfilmspouse	Numeric	N	Film Relief amount paid in year by the spouse (up to 8 numeric; 0 - 99999999).

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RelativeAllowance

The RelativeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
relativeallow	Numeric	N	Dependant Relative Allowance (up to 8 numeric; 0 – 99999.99).
norelative	Numeric	N	Number of dependant relatives (up to 2 numeric; 0 - 99).

RentAllowance

The RentAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
rentaddress1	Alpha	N	Line 1 of Address of Rented Property (up to and including 25 characters). *Where this attribute is returned the following attributes must also be returned:* - *Amount of Rent Paid (i.e.* **rentpaid** *below).* - *Name of Landlord (i.e.* **landlord** *below).* - *Line 1 of Address of Landlord (i.e.* **lordaddress1** *below).*
rentaddress2	Alpha	N	Line 2 of Address of Rented Property (up to and including 25 characters).
rentaddress3	Alpha	N	Line 3 of Address of Rented Property (up to and including 25 characters).
rentpaid	Numeric	N	Amount of Rent Relief claimed (up to 8 numeric; 0 - 99999999). *Where this attribute is returned then the following attributes must also be returned:* - *Line 1 of Address of Rented Property (i.e.* **rentaddress1** *above).* - *Name of Landlord (i.e.* **landlord** *below).* -
landlord	Alpha	N	Name of Landlord, Agency, Bank Account No. rent paid to (up to and including 25 characters). *Where this attribute is returned then the following attributes must also be returned:* - *Line 1 of Address of Rented Property (i.e.* **rentaddress1** *above).* - *Amount of Rent Paid (i.e.* **rentpaid** *above).* -
lordaddress1	Alpha	N	Line 1 of Address of Landlord (up to and including 25 characters). *Where this attribute is returned then the following attributes must also be returned:* -
lordaddress2	Alpha	N	Line 2 of Address of Landlord (up to and including 25 characters).
lordaddress3	Alpha	N	Line 3 of Address of Landlord (up to and including 25 characters).
landlordppsn	Alpha	N	The PPSN (RSI) number of the landlord (length 8). Format is 7 numeric (including leading zeros) followed by a check character.

HomeAllowance

The HomeAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
claim	boolean, true or false	N	Indicator that the customer has claimed the Home Carers Tax Credit.
over65	boolean, true or false	N	Indicator that the dependant person is aged 65 or over.
permanentlyincap	boolean, true or false	N	Indicator that the dependant person is permanently incapacitated.
dependentchild	boolean, true or false	N	Indicator that the dependant person is a dependant child.

BlindAllowance

The BlindAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
blindallowself	integer, 0 or 1 or 2	N	Blind Allowance for the main taxpayer: - 0 for no allowance - 1 for allowance excluding guide dog - 2 for allowance including guide dog
blindallowspouse	integer, 0 or 1 or 2	N	Blind Allowance for the spouse: - 0 for no allowance - 1 for allowance excluding guide dog - 2 for allowance including guide dog

JobAssistance

The JobAssistance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
jobsalaryself	Numeric	N	Salary for the main taxpayer in this employment (up to 8 numeric; 0 - 99999999). *Where this attribute is returned the following attributes must also be returned:* *- Years since the main taxpayer has returned to work must also be returned (i.e. **jobyearself** below).* *- Salary subject to PAYE for the main taxpayer (i.e. **salarypayeself** under the **Employment** element (a sub element of the **Paye** element)).* *Where this attribute is returned and the attribute Amount of Job Assistance due for the main taxpayer (i.e. **jobclaimself** below) is also returned then this attribute must be the greater.*
jobsalaryspouse	Numeric	N	Salary for the spouse in this employment (up to 8 numeric; 0 - 99999999). *Where this attribute is returned the following attributes must also be returned:* *- Years since the spouse has returned to work must also be returned (i.e. **jobyearspouse** below).* *- Salary subject to PAYE for the spouse (i.e. **salarypayespouse** under the **Employment** element (a sub element of the **Paye** element)).* *Where this attribute is returned and the attribute Amount of Job Assistance due for the spouse (i.e. **jobclaimspouse** below) is also returned then this attribute must be the greater.*

Name	Type	Required Y/N	Description/*Validation*
jobyearself	integer, 0 or 1 or 2 or 3	N	Years since the main taxpayer has returned to work: - 0 for not applicable - 1 for 1 year - 2 for 2 years - 3 for 3 years
jobyearspouse	integer, 0 or 1 or 2 or 3	N	Years since the spouse has returned to work: - 0 not applicable - 1 for 1 year - 2 for 2 years - 3 for 3 years
jobnochild	Numeric	N	Number of Children (up to 2 numeric; 0 – 99). *Must be the same as the Number of dependent children attribute (i.e. **nochildren** in the **Marital element**).*
amtjobclaimself	Numeric	N	Amount of Job Assistance due for the main taxpayer (up to 8 numeric; 0 - 99999999). *Where there is a value returned for this attribute, a value must be returned for the attributes **jobsalaryself** and **jobyearself***
amtjobclaimspouse	Numeric	N	Amount of Job Assistance due for the spouse (up to 8 numeric; 0 - 99999999). *Where there is a value returned for this attribute, a value must be returned for the attributes **jobsalaryspouse** and **jobyearspouse***

SharePurchase

The SharePurchase element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
amtshareself	Numeric	N	Amount of new shares purchased in a company by the main taxpayer (up to 8 numeric; 0 - 99999999).
amtsharespouse	Numeric	N	Amount of new shares purchased in a company by the spouse (up to 8 numeric; 0 - 99999999).

SeaAllowance

The SeaAllowance element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
seanodaysself	Numeric	N	Number of days absent from state for the main taxpayer (3 numeric; 0 - 270). *Where this attribute is returned the following attributes must also be returned:* - *Amount of Salary for this Employment for the main taxpayer (i.e.* **seasalaryself** *below).* - *Amount of Seafarers Claim for this Employment for the main taxpayer (i.e.* **seaclaimself** *below).*
seanodaysspouse	Numeric	N	Number of days absent from state for the spouse (3 numeric; 0 – 270). *Where this attribute is returned the following attributes must also be returned:* - *Amount of Salary for this Employment for the spouse (i.e.* **seasalaryspouse** *below).* - *Amount of Seafarers Claim for this Employment for the spouse (i.e.* **seaclaimspouse** *below).*

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

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

ServiceCharges

The ServiceCharges element has the following attribute:

Name	Type	Required Y/N	Description/*Validation*
scannualself	Numeric	N	Amount of Fixed Annual Charge to Local Authority / Private Contractor (paid in year ended 31/12/2001) by main tax payer(up to 8 numeric; 0 - 99999999).
scannualspouse	Numeric	N	Amount of Fixed Annual Charge to Local Authority / Private Contractor (paid in year ended 31/12/2001) by spouse (up to 8 numeric; 0 - 99999999).
sctagsystemself	Numeric	N	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2001) by main taxpayer (up to 3 numeric; 0 - 195).
sctagsystemspouse	Numeric	N	Amount of Tag System Payment to Private Contractor (paid in year ended 31/12/2001) by spouse (up to 3 numeric; 0 - 195).

Note: The sum of Service Charges Tag System for self and spouse cannot be greater than Euro 195.

GiftsDonations

The GiftsDonations element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
approvedbodies	Numeric	N	Donations to Approved Bodies (S 848A TCA 1997 Excluding those under Part 3 Schedule 26A) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedbodiesspouse	Numeric	N	Donations to Approved Bodies (S 848A TCA 1997 Excluding those under Part 3 Schedule 26A) made by the spouse (up

Name	Type	Required Y/N	Description/*Validation*
			to 8 numeric; 0 - 99999999).
approvedsportbodies	Numeric	N	Donations to Approved Sports Bodies (S 848A TCA 1997 Excluding those under Part 3 Schedule 26A) made by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedsportbodiesspouse	Numeric	N	Donations to Approved Sports Bodies (S 848A TCA 1997 Excluding those under Part 3 Schedule 26A) made by the spouse (up to 8 numeric; 0 - 99999999).

IncapacitatedPersonAllow

The IncapacitatedPersonAllow element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
indicateincapself	boolean, true or false	N	Indicator that the main taxpayer is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincapspouse	boolean, true or false	N	Indicator that the spouse is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
indicateincaprelative	boolean, true or false	N	Indicator that a relative is permanently incapacitated by reason of mental or physical infirmity and a carer was employed.
incappersonallow	Numeric	N	Amount paid for employing a carer in the year for the incapacitated person (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for **amtincapperson**, and one of the following attributes must have a value of 'true':* - **indicateincapself** - **indicateincapspouse** - **indicateincaprelative**
amtincapperson	Numeric	N	Incapacitated Person Allowance (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for **incappersonallow**, and one of the following attributes must have a value of 'true':* - **indicateincapself** - **indicateincapspouse** - **indicateincaprelative**

TuitionFees

The TuitionFees element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
approvedcollegesself	Numeric	N	Fees paid in the year for approved colleges or 3rd level institutions by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedcollegesspouse	Numeric	N	Fees paid in the year for approved colleges or 3rd level institutions by the spouse (up to 8 numeric; 0 - 99999999).
approvedtrainself	Numeric	N	Fees paid in the year for approved training courses by the main taxpayer (up to 8 numeric; 0 - 99999999).
approvedtrainspouse	Numeric	N	Fees paid in the year for approved training courses by the spouse (up to 8 numeric; 0 -

Name	Type	Required Y/N	Description/*Validation*
			99999999).

OccupierRelief

The OccupierRelief element has the following attributes:

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

TradeUnion
The TradeUnion element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
tradeunionsubself	Numeric	N	Amount of Trade Union Subscriptions paid in year for the main taxpayer. (up to 8 numeric; 0 - 99999999). *Only valid where there is a valid value for 'Salary subject to PAYE (as per P45/P60)' for spouse on the BIK/PAYE/Pensions* **salarypayeself** *in the* **Employment** *element – subelement of the* **Paye** *element*
tradeunionsubspouse	Numeric	N	Amount of Trade Union Subscriptions paid in year for the spouse. . (up to 8 numeric; 0 - 99999999). *Only valid where there is a valid value for 'Salary subject to PAYE (as per P45/P60)' for spouse on the BIK/PAYE/Pensions* **salarypayespouse** *in the* **Employment** *element – subelement of the* **Paye** *element*

IncapacitatedChildAllow
The IncapacitatedChildAllow element has the following attributes:

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

LoanInterest

The LoanInterest element has the following attributes:

amtloanself	Numeric	N	Amount of Loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for the attribute* **intpaidself**
amtloanspouse	Numeric	N	Amount of Loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for the attribute* **intpaidspouse**
intpaidself	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the main taxpayer (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for the attribute* **amtloanself**
intpaidspouse	Numeric	N	Amount of interest paid in the year on loan applied in acquiring interest in unquoted trading companies by the spouse (up to 8 numeric; 0 - 99999999). *Where a value is returned for this attribute, a value must be returned for the attribute* **amtloanspouse**

PropertyIncentives

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

Residential

The Residential element has the following attributes

Name	Type	Req Y/N	Description/*Validation*
resurbanrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
resurbanrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Urban Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resurbanrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
resurbanrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Urban Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).
restownrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
restownrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Town Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Req Y/N	Description/*Validation*
restownrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
restownrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Town Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resseasideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Self (up to 8 numeric; 0 – 99999999).
resseasideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Seaside Resort Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resruralrenewalownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
resruralrenewalownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Rural Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resruralrenewalinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Self (up to 8 numeric; 0 – 99999999).
resruralrenewalinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Rural Renewal Scheme for Spouse (up to 8 numeric; 0 – 99999999).
reslivingovershopownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Self (up to 8 numeric; 0 – 99999999).
reslivingovershopownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Living over the Shop Scheme for Spouse (up to 8 numeric; 0 – 99999999).
reslivingovershopinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Self (up to 8 numeric; 0 – 99999999).
reslivingovershopinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Living over the Shop Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resparkrideownerself	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Self (up to 8 numeric; 0 – 99999999).
resparkrideownerspouse	Numeric	N	Amount of relief due on Owner/Occupier Residential property (S.372AR) under the Park and Ride Scheme for Spouse (up to 8 numeric; 0 – 99999999).
resparkrideinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Self (up to 8 numeric; 0 – 99999999).
resparkrideinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Park and Ride Scheme for Spouse (up to 8 numeric; 0 – 99999999).

Name	Type	Req Y/N	Description/*Validation*
resstudentaccinvestorself	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Self (up to 8 numeric; 0 – 99999999).
resstudentaccinvestorspouse	Numeric	N	Amount of relief due on Investor/Lessor Residential property (S.372AP) under the Student Accommodation Scheme for Spouse (up to 8 numeric; 0 – 99999999).

Industrial

The Industrial element has the following attributes.

Name	Type	Req Y/N	Description/*Validation*
indurbanrenewalownerself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indurbanrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indurbanrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indurbanrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Urban Renewal Scheme for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indtownrenewalownerself	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indtownrenewalownerspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indtownrenewalinvestorself	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indtownrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under Town Renewal for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indseasideownerself	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indseasideownerspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indseasideinvestorself	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indseasideinvestorspouse	Numeric	N	Amount of relief being claimed under Seaside Resort for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indruralrenewalownerself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indruralrenewalownerspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indruralrenewalinvestorself	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indruralrenewalinvestorspouse	Numeric	N	Amount of relief being claimed under the Rural Renewal Scheme for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indmultistoreycarownerself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the

Name	Type	Req Y/N	Description/*Validation*
			main taxpayer (up to 8 numeric; 0 - 99999999)
indmultistoreycarownerspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Owner/Occupier for the spouse (up to 8 numeric; 0 - 99999999)
indmultistoreycarinvestorself	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 - 99999999)
indmultistoreycarinvestorspouse	Numeric	N	Amount of relief being claimed under Multi-storey Car Parks for Investor/Lessor for the spouse (up to 8 numeric; 0 - 99999999)
indlivingovershopownerself	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indlivingovershopownerspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indlivingovershopinvestorself	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indlivingovershopinvestorspouse	Numeric	N	Amount of relief being claimed under Living over the Shop for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indenterpriseareaownerself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indenterpriseareaownerspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indenterpriseareainvestorself	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indenterpriseareainvestorspouse	Numeric	N	Amount of relief being claimed under Enterprise Areas for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indparkrideownerself	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indparkrideownerspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indparkrideinvestorself	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indparkrideinvestorspouse	Numeric	N	Amount of relief being claimed under Park and Ride for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indhotelownerself	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indhotelownerspouse	Numeric	N	Amount of relief being claimed under Hotels for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indhotelinvestorself	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indhotelinvestorspouse	Numeric	N	Amount of relief being claimed under Hotels for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indholidaycottageownerself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indholidaycottageownerspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Owner/Occupier for the spouse (up

Name	Type	Req Y/N	Description/*Validation*
			to 8 numeric; 0 – 99999999).
indholidaycottageinvestorself	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indholidaycottageinvestorspouse	Numeric	N	Amount of relief being claimed under Holiday Cottages for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indholidayhostelownerself	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indholidayhostelownerspouse	Numeric	N	Amount of relief being claimed under Hostels for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indholidayhostelinvestorself	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indholidayhostelinvestorspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indguesthomeownerself	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indguesthomeownerspouse	Numeric	N	Amount of relief being claimed under Guest Homes for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indguesthomeinvestorself	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indguesthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Hostels for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indnursinghomeownerself	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indnursinghomeownerspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indnursinghomeinvestorself	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indnursinghomeinvestorspouse	Numeric	N	Amount of relief being claimed under Nursing Homes for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indhousingelderlyownerself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indhousingelderlyownerspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indhousingelderlyinvestorself	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indhousingelderlyinvestorspouse	Numeric	N	Amount of relief being claimed under Housing for Elderly/Infirm for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indconvalescenthomeownerself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indconvalescenthomeownerspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indconvalescenthomeinvestorself	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the

Name	Type	Req Y/N	Description/*Validation*
			main taxpayer (up to 8 numeric; 0 – 99999999).
indconvalescenthomeinvestorspouse	Numeric	N	Amount of relief being claimed under Convalescent Homes for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indprivatehospitalownerself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indprivatehospitalownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indprivatehospitalinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indprivatehospitalinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Private Hospitals for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indsportsinjuryclinicownerself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indsportsinjuryclinicownerspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indsportsinjuryclinicinvestorself	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indsportsinjuryclinicinvestorspouse	Numeric	N	Amount of relief being claimed under Qualifying Sports injury Clinics for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).
indchildcarebuildingownerself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the main taxpayer (up to 8 numeric; 0 – 99999999).
indchildcarebuildingownerspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes under for Owner/Occupier for the spouse (up to 8 numeric; 0 – 99999999).
indchildcarebuildinginvestorself	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the main taxpayer (up to 8 numeric; 0 – 99999999).
indchildcarebuildinginvestorspouse	Numeric	N	Amount of relief being claimed under Buildings used for certain childcare purposes for Investor/Lessor for the spouse (up to 8 numeric; 0 – 99999999).

CapitalGains

The CapitalGains element has no attributes. It consists of the following optional elements:
- AssetDescription
- DisposalDetails
- AcquisitionDetails
- Reliefs

Where any of the following fields have a value:
lossforwardself, exemptionself, chargeablegainself,chargeablegainspouse,chargelowrtself, chargehighrtself, residentreliefamount, retirementrelieffamilyamount, retirementreliefotheramount, lossforwardspouse, exemptionspouse, chargelowrtspouse, chargehighrtspouse, residentreliefspouse, retirementrelieffamilyamountspouse, retirementreliefotheramountspouse

or any of the following fields are 'true':
disposalconnectpartiesself, orgacqself, mktacqself, disposalconnectpartiesspouse, orgacqspouse, mktacqspouse

there must be a value in one or more of the following fields:
agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

Where any of the following fields have a value:
agricultural, developmentland, sharesquoted, sharesunquoted, commercial, residential, foreignlife, otherassets

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

chargelowrtself chargehighrtself

AssetDescription

The AssetDescription element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
agricultural	Numeric	N	No of disposals - Agricultural Land / Buildings (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for **agriaggconsid** and **agriculturalacreage***
agriaggconsid	Numeric	N	Aggregate Consideration - Agricultural Land / Buildings (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for **agricultural** and **agriculturalacreage***
agriculturalacreage	Numeric	N	Aggregate Acreage - Agricultural Land / Buildings (up to 5 numeric 0 – 9999) *Where a value is returned for this attribute, values must be returned for **agricultural** and **agriaggconsid***
developmentland	Numeric	N	No of disposals - Development Land (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for **devaggconsid** and **developmentlandacreage***
devaggconsid	Numeric	N	Aggregate Consideration - Development Land (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, values must be returned for **developmentland** and **developmentlandacreage***
developmentlandacreage	Numeric	N	Aggregate Acreage - Development Land (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, values must be returned for **developmentland** and **devaggconsid***
sharesquoted	Numeric	N	No of disposals - Shares/Securities quoted (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **sharesquotedaggconsid***
sharesquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities quoted (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for **sharesquoted***
sharesunquoted	Numeric	N	No of disposals - Shares/Securities unquoted (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for **sharesunquotedaggconsid***
sharesunquotedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities unquoted (up to 8 numeric 0 – 99999999)

Name	Type	Required Y/N	Description/*Validation*
			Where a value is returned for this attribute, a value must be returned for **sharesunquoted**
commercial	Numeric	N	No of disposals - Commercial Premises (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **commercialaggconsid**
commercialaggconsid	Numeric	N	Aggregate Consideration - Commercial Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **commercial**
residential	Numeric	N	No of disposals - Residential Premises (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **residentialaggconsid**
residentialaggconsid	Numeric	N	Aggregate Consideration - Residential Premises (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **residential**
sharesexchanged	Numeric	N	No of disposals - Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **sharesexchangedaggconsid**
sharesexchangedaggconsid	Numeric	N	Aggregate Consideration - Shares/Securities exchanged Section 913 (5) TCA 1997 (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **sharesexchanged**
foreignlife	Numeric	N	No of disposals - Foreign Life Policies (Chargeable @ 40%) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **foreignlifeaggconsid** *and* **chargehighrtself** *or* **chargehighrtspouse**
foreignlifeaggconsid	Numeric	N	Aggregate Consideration - Foreign Life Policies (Chargeable @ 40%) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **foreignlife**
Offshorefundshighrt	Numeric	N	No of disposals - Offshore Funds (Section 747A TCA 1997) (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **offshorefundshighrtaggconsid**
offshorefundshighrtaggconsid	Numeric	N	Aggregate Consideration - Offshore Funds (Section 747A TCA 1997) (up to 8 numeric 0 – 99999999) *Where a value is returned for this attribute, a value must be returned for* **Offshorefundshighrt**
otherassets	Numeric	N	No of disposals - Other Assets (up to 5 numeric 0 – 99999) *Where a value is returned for this attribute, a value must be returned for* **otherassetsaggconsid**
otherassetsaggconsid	Numeric	N	Aggregate Consideration - Other Assets (up

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

DisposalDetails

The DisposalDetails element has the following attributes:

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

AcquisitionDetails

The AcquisitionDetails element has the following attributes:

Name	Type	Req Y/N	Description/*Validation*
gainself	Numeric	N	Amount of Net Gain (up to 8 numeric 0 – 99999999) Main taxpayer *A value must be returned for this attribute where values are returned for either **chargelowrtself** or **chargehighrtself*** *Where the value of the attribute **lossself** is greater than 0, this attribute must have a value of 0.*
gainspouse	Numeric	N	Amount of Net Gain (up to 8 numeric 0 – 99999999) Spouse *A value must be returned for this attribute where values are returned for either **chargelowrtspouse** or **chargehighrtspouse*** *Where the value of the attribute **lossspouse** is greater than 0, this attribute must have a value of 0.*
previousgainsrolledover self	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Main taxpayer *A value must be returned for this attribute where a value is returned for the attribute **rateoftaxself***

Name	Type	Req Y/N	Description/*Validation*
previousgainsrolledover spouse	Numeric	N	Previous Gains Rolled-Over (now chargeable) (up to 8 numeric 0 – 99999999) Spouse *A value must be returned for this attribute where a value is returned for the attribute* **rateoftaxspouse**
lossself	Numeric	N	Amount of Net Loss in 2005 (up to 8 numeric 0 – 99999999) Main taxpayer *Where the value of the attribute* **gainself** *is greater than 0, this attribute must have a value of 0.*
lossspouse	Numeric	N	Amount of Net Loss in 2005 (up to 8 numeric 0 – 99999999) Spouse *Where the value of the attribute* **gainspouse** *is greater than 0, this attribute must have a value of 0.*
lossforwardself	Numeric	N	Losses Brought Forward from previous year(s) (up to 8 numeric 0 – 99999999) Main taxpayer
lossforwardspouse	Numeric	N	Losses Brought Forward from previous year(s) (up to 8 numeric 0 – 99999999) Spouse
losscarriedforwardself	Numeric	N	Amount of Net Loss carried forward for Self (up to 8 numeric 0 – 99999999). No value allowed here unless there is a value entered in lossself.
losscarriedforwardspouse	Numeric	N	Amount of Net Loss carried forward for Spouse (up to 8 numeric 0 – 99999999). No value allowed here unless there is a value entered in lossspouse.
exemptionself	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Main taxpayer
exemptionspouse	Numeric	N	Personal Exemption (up to 4 numeric 0 – €1270) Spouse
chargeablegainself	Numeric	N	Chargeable Gain (up to 8 numeric 0 – 99999999) Main Taxpayer. Validations are : 1. The value must equal to the sum of chargelowrtself and chargehighrtself.
Chargeablegainspouse	Numeric	N	Chargeable Gain (up to 8 numeric 0 – 99999999) Spouse. Validations are: 1. The value must equal to the sum of chargelowrtspouse and chargehighrtspouse.
chargelowrtself	Numeric	N	Chargeable at 20% (up to 8 numeric 0 – 99999999) Main taxpayer. Validations are: 1. The value must equal to the sum of chargegainalowrtself and chargegainblowrtself
chargelowrtspouse	Numeric	N	Chargeable at 20% (up to 8 numeric 0 – 99999999) Spouse. Validations are: 1. The value must equal to the sum of chargegainalowrtspouse and chargegainblowrtspouse
chargehighrtself	Numeric	N	Chargeable at 40% (up to 8 numeric 0 – 99999999) Main taxpayer. Validations are: 1. The value must equal to the sum of chargegainahighrtself and chargegainbhighrtself
chargehighrtspouse	Numeric	N	Chargeable at 40% (up to 8 numeric 0 – 99999999) Spouse. Validations are: 1. The value must equal to the sum of chargegainahighrtspouse and chargegainbhighrtspouse
Foreignlifehighrt	Numeric	N	Foreign Life Policies@ 40% for main taxpayer (up to 8 numeric 0 – 99999999)

Name	Type	Req Y/N	Description/*Validation*
			Validation: This value must be equal to foreignlifeaself foreignlifebself.
foreignlifehighrtspouse	Numeric	N	Foreign Life Policies@ 40% for spouse (up to 8 numeric 0 – 99999999) This value must be equal to foreignlifeaspouse foreignlifebspouse.
chargegainalowrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2005 to 30/09/2005 20% for the main taxpayer.
chargegainalowrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2005 to 30/09/2005 20% for the spouse.
chargegainahighrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2005 to 30/09/2005 40% for the main taxpayer.
chargegainahighrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at (a) 01/01/2005 to 30/09/2005 40% for the spouse.
chargegainblowrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2005 to 31/12/2005 20% for the main taxpayer.
chargegainblowrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2005 to 31/12/2005 20% for the spouse.
chargegainbhighrtself	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2005 to 31/12/2005 40% for the main taxpayer.
chargegainbhighrtspouse	Numeric	N	Capital Gains Tax - The amount of the chargeable gain that arose at b) 01/10/2005 to 31/12/2005 40% for the spouse.
foreignlifeaself	Numeric	N	Amount of foreign period a value for self (up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifebself must be equal to foreighlifehighrt
foreignlifeaspouse	Numeric	N	Amount of foreign period a value for spouse (up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifebspouse must be equal to foreighlifehighrtspouse
foreignlifebself	Numeric	N	Amount of foreign period b value for self (up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifeaself must be equal to foreighlifehighrt
foreignlifebspouse	Numeric	N	Amount of foreign period b value for spouse (up to 8 numeric 0 – 99999999) Validation: This value plus foreignlifeaspouse must be equal to foreighlifehighrtspouse

Reliefs

The Reliefs element has the following attributes:

Name	Type	Required Y/N	Description/*Validation*
residentreliefamount	Numeric	N	Disposal of Principal private Residence – Amount of consideration main taxpayer *(up to 8 numeric; 0 – 99999999)*
residentreliefspouse	Numeric	N	Disposal of Principal private Residence – Amount of consideration spouse *(up to 8 numeric; 0 –*

Name	Type	Required Y/N	Description/*Validation*
			99999999)
retirementrelieffamilyamount	Numeric	N	Within the family - consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementrelieffamilyamountspouse	Numeric	N	Within the family - consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramount	Numeric	N	Outside the family - consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
retirementreliefotheramountspouse	Numeric	N	Outside the family - consideration on the disposal of qualifying assets *(up to 8 numeric; 0 – 99999999)*
otherspecify	Alpha,	N	Other (specify) (up to and including 40 chars)
amountconsiderationself	Numeric	N	Amount of Consideration for main taxpayer *(up to 8 numeric; 0 – 99999999)*
amountconsiderationspouse	Numeric	N	Amount of Consideration for spouse *(up to 8 numeric; 0 – 99999999)*

APPENDIX 1 CHANGES TO SCHEMA FOR TAX YEAR 2005

The following are new elements/sub elements/attributes

Element	SubElement/SubElement New elements **in bold**	Attributes
Personal	Indicators	exempthealthcontrself exempthealthcontrspouse
Personal	**Agent**	agenttain agentref
Rental	Land	farmretschemeself farmretschemespouse
PropertyIncentives	Industrial	indholidayhostelownerself indholidayhostelownerspouse indholidayhostelinvestorself indholidayhostelinvestorspouse indguesthomeownerself indguesthomeownerspouse indguesthomeinvestorself indguesthomeinvestorspouse
Allowances	OccupierRelief	indicatepropincentiveself indicatepropincentivespouse
Allowances	RetirementAnnuityRelief/ RetirementReliefDtls/ NetRelevantEarnings	otherdeductions incomeexcess netrelearningsdue
Allowances	RetirementAnnuityRelief/ RetirementReliefDtls/**RACPaid**	amtracpaidcurrentyr amtracpaidnextyr onceoffpayment amtracpaidprior totalracclaimed totalracallowable
Allowances	RetirementAnnuityRelief/ RetirementReliefDtls/**PRSAPaid**	amtprsapaid provider amtprsapaidprior amtprsapaidnext totalprsaclaimed totalprsaallowable
Allowances	RetirementAnnuityRelief/ RetirementReliefDtls/**EUPension**	amteupensionrpaid amteupensionpaidnext totaleupensionclaimed totaleupensionallowable

Element	SubElement/SubElement New elements **in bold**	Attributes
UkForeign	**ForeignEmployments**	Employgrossself employgrossspouse employforeigntaxself employforeigntaxspouse transborderself transborderspouse
UkForeign	**EUDepositInterest**	eudirtamtself eudirtamtspouse eudirttaxself eudirttaxspouse
UkForeign	**USDividends**	subusdividendsself subusdividendsspouse
UkForeign	**CanadianDividends**	subcandivsamtself subcandivsamtspouse canadiandivself canadiandivspouse
UkForeign	**IncomeForeignTrade**	foreigntradenotaxself foreigntradenotaxspouse foreigntradetaxdedself foreigntradetaxdedspouse foreigntaxdedself foreigntaxdedspouse
UkForeign	**ForeignRents**	rentgrossself rentgrossspouse rentsexpensesself rentsexpensesspouse netprofitrentself netprofitrentspouse renttaxdedself renttaxdedspouse
UkForeign	**IntRoyaltiesAnnuities**	intgrossnotaxdedself intgrossnotaxdedspouse intgrosstaxdedself intgrosstaxdedspouse intaxdedself intaxdedspouse
UkForeign	**IrishTaxDedEncashment**	irishtaxdedencashself irishtaxdedencashspouse
UkForeign	**ForeignIncomeExempt**	foreignincomeexemptself foreignincomeexemptspouse natureofexemption

The elements/subelements or attributes have been removed

Element	SubElement/SubElement	Attributes
Trade	TradeCapital	urbanrenewalowner urbanrenewalinvestor townrenewalowner townrenewalinvestor seasideowner seasideinvestor ruralrenewalowner ruralrenewalinvestor multistoreycarowner multistoreycarinvestor livingovershopowner livingovershopinvestor enterpriseareaowner Enterpriseareainvestor parkrideowner parkrideinvestor hotelowner hotelinvestor holidaycottageowner holidaycottageinvestor nursinghomeowner nursinghomeinvestor housingelderlyowner housingelderlyinvestor convalescenthomeowner convalescenthomeinvestor

Element	SubElement/SubElement	Attributes
		privatehospitalowner privatehospitalinvestor sportsinjurycliniccowner sportsinjuryclinicinvestor childcarebuildingowner childcarebuildinginvestor
Rental	Land	clawself clawspouse
Rental	Capital	urbanrenewalownerself urbanrenewalownerspouse urbanrenewalinvestorself urbanrenewalinvestorspouse townrenewalownerself townrenewalownerspouse townrenewalinvestorself townrenewalinvestorspouse seasideinvestorself seasideinvestorspouse ruralrenewalownerself ruralrenewalownerspouse ruralrenewalinvestorself ruralrenewalinvestorspouse livingovershopownerself livingovershopownerspouse livingovershopinvestorself livingovershopinvestorspouse parkrideownerself parkrideownerspouse parkrideinvestorself parkrideinvestorspouse studentaccinvestorself studentaccinvestorspouse
Allowances	RetirementAnnuityRelief	retmtprsa1 retmtprsanet retmtprsaavc retmtclaimreliefself retmtmemberself retmtnameprovself retmtnameprovspouse retmtdatecontriself retmtcontriamtself retmtempcontriself retmtstamtself retmtclaimreliefspouse retmtmemberspouse retmtnameprovspousef retmtdatecontrispouse retmtcontriamtspouse retmtempcontrispouse retmtstamtspouse
Allowances	RetirementAnnuityRelief/ RetirementReliefDtls/AmountPaid	amountpaidcurrentyr amountpaidnextyr amountpaidprior totalrelief prsaamountpaidcurrentyr prsaamountpaidnextyr prsatotalrelief
Uk	**All subelements except those that were moved**	All attributes in deleted elements
Foreign	**All subelements except those that were moved**	All attributes in deleted elements

The elements/subelements or attributes have been modified/renamedmoved

Element	SubElement/SubElement	Attributes
Trade	AccountChoices/AccountChoices	accountsyear - added enumeration value="8"
UK	Dividends	Moved from Uk to **UkForeign**
UK	Pension	Moved from Uk to **UkForeign**
Foreign	ForeignAccountsDetails	Moved from Foreign to **UkForeign**

APPENDIX 2   ATTRIBUTES/TAGS SPECIFIC TO ROS OFFLINE APPLICATION

The tag PayeInterim is generated from ROS Offline application only. This tag shall be required
if the XML is to be validated using ROS Offline Application.

PayeInterim

The PayeInterim element has one element, PayeSections. PayeSections has the following optional attributes:

Employ	true or false, optional	Indicator of Employments / Pensions
Expenses	true or false, optional	Indicator of Expenses / Capital Allowances / Superannuation Contributions
Benefit	true or false, optional	Indicator of Benefit in Kind
Share	true or false, optional	Indicator of Share Options
Social	true or false, optional	Indicator of Social Welfare Pensions / Benefits

A sample portion of xml is shown below:

```
<PayeInterim>
  <PayeSections Employ="true" Expenses="true" Benefit="true" Share="true" Social="true" />
</PayeInterim>
```

AllowancesInterim

Additional tags are included in the AllowSections specifically for the ROS offline application. The AllowancesInterim has one element AllowSections. AllowSections has the following optional attributes:

paye	true or false, optional	Indicator of PAYE Tax Credit
Home	true or false, optional	Indicator of Home Loans / Mortgage Interest Relief
Retirement	true or false, optional	Indicator of Retirement Annuity Relief / PRSA Relief
MedicalExp	true or false, optional	Indicator of Medical & Dental Expenses
HealthInsurance	true or false, optional	Indicator of Permanent Health Insurance
BESFilm	true or false, optional	Indicator of BES / Film Relief
Relative	true or false, optional	Indicator of Dependent Relative Tax Credit
Rent	true or false, optional	Indicator of Rental Tax Credit Aged Under 55
Carers	true or false, optional	Indicator of Home Carer's Tax Credit
Blind	true or false, optional	Indicator of Blind Person's Tax Credit
Job	true or false,	Indicator of Job Assist Allowance

	optional	
Service	true or false, optional	Indicator of Service Charges
Sea	true or false, optional	Indicator of Seafarers Allowance
Gift	true or false, optional	Indicator of Donations / Gifts
IncapPeronsAllow	true or false, optional	Indicator of Incapacitated Persons Allowance
IncapChildAllow	true or false, optional	Indicator of Incapacitated Child Tax Credit
Share	true or false, optional	Indicator of Purchase of New Shares in a Company by an Employee
Tuition	true or false, optional	Indicator of Tuition Fees / Approved Courses
Owner	true or false, optional	Indicator of Owner Occupier Relief
TradeUnionSub	true or false, optional	Indicator of Trade Union Subscriptions
Loan	true or false, optional	Indicator of Interest on Loans used in acquiring interest in tnquoted trading companies etc.
OneParentAllow	true or false, optional	Indicator of One Parent Tax Credit

A sample portion of xml is shown below:

```
<AllowancesInterim>
   <AllowSections paye="true" Home="true" Retirement="true" MedicalExp="true" HealthInsurance="true" BESFilm="true" Relative="true"
Rent="true" Carers="true" Blind="false" Job="true" Service="true" Sea="true" Gift="true" IncapPeronsAllow="true" IncapChildAllow="true"
Share="true" Tuition="true" Owner="true" TradeUnionSub="true" Loan="false" OneParentAllow="true" />
  </AllowancesInterim>
```