File Format Notes

CT1 Version 4

Document Version: 1.3 (Final)

1. Version Control

Version	Date	Change
0.1 (Draft)	24/03/2004	Document Created.
0.2 (Draft)	07/04/2004	Changes to Company Details – BeneficialOwnership values name change. from referencenumber to address from residentcountry to holdingshares
0.3 (Draft)	13/04/2004	Changes to CompanyDetails – Indicate element added directorOA1 directorOA2 claimrelief
0.4 (Draft)	20/04/2004	Changes to InvestmentIncome – ForeignLifePolicyDetails Changed commencenameaddress to commencename commenceaddress1 commenceaddress2 commenceaddress3 Changed acquirednameaddress to acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3 Changes to InvestmentIncome – OffShoreFundDetails Changed offshorenameaddress to offshorename offshoreaddress1 offshoreaddress2 offshoreaddress3 Changed acquirednameaddress to acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3 Changes to InvestmentIncom - OtherOffShoreProductDetails Changed offshorenameaddress to offshorename offshoreaddress1 offshoreaddress2 offshoreaddress3 Changed acquirednameaddress to acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3
0.5 (Draft)	10/05/2004	Changes made as per third party input • CT1 – attribute currency – removed P option • Indicate – attribute euroselection – removed from notes. No longer required as euro only valid filing currency • ManufacturingTradingLosses – attributes surrendermanucomprefno1-5 changed length from 8 to 9 as in schema • TradingLosses – attributes surrendercomprefNo1-5 changed length from 8 to 9 as in schema • ShipTradingLosses – attributes surrendershipcomprefNo3-5 changed length from 8

		to 9 as in schema • ForeignLifePolicyDetails – added restriction as per schema that only 5 occurrences are allowed • OffshoreFundDetails – added restriction as per schema that only 5 occurrences are allowed • OffshoreFundDetails – acquirednameaddress attribute changed to acquiredname as per schema • OtherOffshoreProductDetails – added restriction as per schema that only 5 occurrences are allowed • ForeignAccounts – added restriction as per schema that only 5 occurrences are allowed • Changed the position in the notes of AccountDetails and sub element AccTurnDetails to match order of schema to avoid confusion. • CapitalGainsOnLand – Acquisitions – added attributes chargeableinitial and chargeablelater
0.6 (Draft)	13/05/2004	Changes made • ForeignLifePolicyDetails - new validation These become required when any other attribute in the element is not empty. commencename policyterms annualpremiums OF3 - required when any other attribute in the element is not empty and OF4 is empty OF4 - required when any other attribute in the element is not empty and OF3 is empty • OffShoreFundDetails These become required when any other attribute in the element is not empty. offshorename datematerial capitalinvestedamt OF6 - required when any other attribute in the element is not empty and OF7 is empty OF7 - required when any other attribute in the element is not empty and OF6 is empty • OtherOffShoreProductDetails These become required when any other attribute in the element is not empty. commencename policyterms paymentamt
0.7 (Draft)	26/05/2004	Changes made Removed validation rule on parentname and parentcountry. No longer 'Required' if groupmember or branch is true – only 'Relevant' if groupmember or branch is true
0.8 (Draft)	17/06/2004	Changes made Added accperiodfrom and accperiodto to Income element.
1.0 (Final)	09/07/2004	Final Version issued
1.1 (Final)	11/12/2004	Changes to following fields. Increased maximum limit from 1,269,738,078 to 9,999,999,999. OM1, OM2, OM3, OM4, OM5, OM6, OM7, OM8, OM9, OD1, OB1, OS1, OS2, OS3, OS6, OH1, OH6, OH7, OD2,

		OD7, OBO, OSA, OSB, OSC, OSD, OSE, OHA, OHB, OHC, OD3, OD6, OD8, OD4, OF5, OF3, OF4, OF6, OF7, OH2, OH8, OR3, OL1, OL2, OL3, OL4, OL5, OL6, OR2, OR9, OT5, OT6.
1.2 (Final)	01/04/2005	Changed spelling of amofrefunddue to amtofrefunddue as in schema.
1.3 (Final)	02/06/2005	Updated cross validation between OL1 and OM4, OM7, OM8 and OM9. Updated cross validation between OL4 and OH1, OS1, OS2 and OS3. This is due to changes to the offset of losses in calculation.

1.4	20/07/12	Updated the following fields to allow them to support the new format registration numbers. The update involves a change to the regular expression used to determine if a number is valid.
		
		Change Details:
		    Before: *"[0-9]{7,8}[A-Wa-w][TWXtwx]?"*
		    After: *"[0-9]{7,8}[A-Wa-w][**A-I**TWX**Za-i**twx**z**]?"*
		
		Sample Numbers:
		    Existing Format: 1234567T
		    New Format: 1234567FA
		
		<table><tr><td>**Section**</td><td>**Field**</td></tr><tr><td>2.3 – CompanyDetails</td><td>referencenumber</td></tr><tr><td>2.14– ManufacturingTradingLosses</td><td>surrendermanucomprefNo1 surrendermanucomprefNo2 surrendermanucomprefNo3 surrendermanucomprefNo4 surrendermanucomprefNo5</td></tr><tr><td>2.17 – TradingLosses</td><td>surrendercomprefNo1 surrendercomprefNo2 surrendercomprefNo3 surrendercomprefNo4 surrendercomprefNo5</td></tr><tr><td>2.21 – ShipTradingLosses</td><td>surrendershipcomprefNo1 surrendershipcomprefNo2 surrendershipcomprefNo3 surrendershipcomprefNo4 surrendershipcomprefNo5</td></tr></table>

2. Notes on Elements

The file will consist of a root Ct1 element.

2.1 Ct1

The Ct1 element has the following attributes:

currency	E, required	E for Euro
formversion	Numeric, required	Must be equal to "4" for this version of the file format. Will change with each new edition of the form.
language	E or G, required	E for English, G for Irish

It then consists of one Company element and any or all of the following elements, TradeIncome, RentalIncome, InvestmentIncome, CapitalGains, CapitalGainsOnLand, DeductionsReliefs, Surcharges, AccountDetails , LtdCpyLess250, AdjustLess250, AccountNotes, CalculationSummary.

2.2 Company

The Company element is required, and has no attributes. It consists of the following sub-elements - CompanyDetails, Indicate, ExpressionOfDoubt and RemunerationDetails.

2.3 CompanyDetails

CompanyDetails is the only required element on CT1. It consists of the following attributes:

referencenumber	Alpha, required	The Company Reference Number (max length 10) Must be a valid revenue reference number.
companyname	Alpha, required	The name of the company (up to 40 chars)
OA1	Date, required	The starting date for the accounting period, which is covered by the return (DD/MM/YYYY).
OA2	Date, required	The end date for the accounting period, which is covered by the return (DD/MM/YYYY).

2.4 Indicate

The Indicate element is optional and consists of the following attributes:

ceasedtrade	true or false, optional	Indicator of whether the company has ceased to trade in this accounting period
cessationdate	Date, optional	The date on which the company ceased to trade in this accounting period. Becomes required if ceasedtrade is true, (DD/MM/YYYY).
periodchanged	true or false, optional	Indicator of whether the accounting period has changed since the last accounting period.
closecompany	true or false, optional	Indicator of whether the company in question is a close company.
groupmember	true or false, optional	Indicator of whether the return is being filed for a company that is a member of a group.
branch	true or false, optional	Indicator of whether the return is being filed for a company that is trading through a branch or agency.
parentname	Alpha, optional	The name of the parent company. Relevant if groupmember or branch is true. (up to 25 chars)
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 20). Relevant only if groupmember or branch is true.
parentcountry	Alpha, optional	The country in which the parent company is registered. Relevant if group or branch is true. . (up to 25 chars)

OA4	Numeric, optional	The number of associated companies in the group. Required if groupmember is true.) (up to 3 numeric characters with no decimal places)
repairpriorloan	true or false, optional	Indicator of whether adjustments for Directors loan repaid are required to prior year assessment.
directorOA1	Date, optional	The starting date for the Accounting period(s) originally assessed (DD/MM/YYYY). Required only if repairpriorloan is true.
directorOA2	Date, optional	The ending date for Accounting period(s) originally assessed (DD/MM/YYYY). Required only if repairpriorloan is true.
amtofloanrepaid	Numeric, optional	The amount of the Directors loan repaid. Up to 8 numeric characters. Required if repairpriorloan is true.
amtofrefunddue	Numeric, optional	The amount of refund due. Up to 8 numeric characters. Required only if repairpriorloan is true.
claimrelief	Numeric, optional	Claim for relief under Section 396A(3) TCA 1997(carry-back of losses). The amount of loss (restricted by S 1085 TCA 1997 where necessary) to be set back. Up to 8 numeric characters. Required only if repairpriorloan is true.

2.5   GroupReliefSurrenderLosses

The GroupReliefSurrenderLosses element is optional and can occur up to 5 times and consists of the following attributes:

companyname	Alpha, optional	The Surrendering of losses Company's name. Relevant only if groupmember or branch is true. . (Up to 25 chars)
referencenumber	Alpha, optional	The Surrendering of losses Company Reference Number. (Up to 20 characters) Relevant only if groupmember or branch is true.
natureofrelief	Alpha, optional	The Nature of the relief for the surrendering losses. (Up to 25 characters) Relevant only if groupmember or branch is true.
surrenderamt	Numeric, optional	The Amounts of Loss Surrendered relating to the company. Up to 8 numeric characters. Relevant only if groupmember or branch is true.

2.6   BeneficialOwnership

The BeneficialOwnership element is optional and can occur up to 3 times. It contains details of the beneficial ownership of the issued shares and loan stock (including debentures) during the accounting period. It consists of the following attributes:

subsidiaryname	Alpha, optional	The Name of the Shareholder. Relevant only if closecompany is true. (Up to 25 chars)
address	Alpha, optional	The Address of the Shareholder. Relevant only if closecompany is true. (Up to 20 characters).
holdingshares	Alpha, optional	Holding of Shares etc. Relevant only if closecompany is true. (Up to 25 characters)

2.7   Participators

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

| participatorname | Alpha, optional | The Name of the person who was a participator in the Company at any time during the accounting |

		period. Relevant only if closecompany is true. (Up to 25 chars)
participatoraddress	Alpha, optional	The Address of the person who was a participator in the Company at any time during the accounting period. Relevant only if closecompany is true. (Up to 50 characters).

2.8   ExpressionOfDoubt

The ExpressionOfDoubt element is optional and consists of the following attributes:

expofdoubt	true or false, optional	Indicator of whether the filer wishes to express any doubt about the details entered on the return.
expofdoubtdetails	Alpha, optional	A description of any doubt the filer might have about the return being filed (up to 500 chars). Relevant only if expofdoubt is true.

2.9   AdditionalNotes

The AdditionalNotes element is optional and consists of the following attributes:

addnotes	true or false, optional	Indicator of whether the filer wishes to add additional comments to the form.
details	Alpha, optional	The additional notes content. Relevant only if addnotes is true (up to 500 chars).

2.10   RemunerationDetails

The RemunerationDetails element is optional and consists of the following attributes:

ppsn	Alpha, optional	The PPSN of the director whose remuneration details are being recorded (up to 20 chars).
salary	Numeric, optional	The amount of Salary, fees or remuneration relating the director whose details are being recorded. Up to 8 numeric characters
otherbenefits	Numeric, optional	Other expenses or benefits relating to the director whose details are being recorded. Up to 8 numeric characters
description	Alpha, optional	Description of expenses or benefits relating to the director whose details are being recorded (up to 500 chars).

2.11   TradeIncome

The TradeIncome element is optional and has no attributes. It has the following sub elements, ManufacturingTradingResults, ManufacturingCapitalAllowances, ManufacturingTradingLosses, TradingResults, NonManufacturingCapitalAllowances, TradingLosses, ExceptedTrade, ShippingIncome, ShipCapitalAllowances, and ShipTradingLosses:

2.12   ManufacturingTradingResults

The Manufacturing TradingResults element is optional and consists of the following attributes:

OM1	Numeric, optional	Profits per accounts as adjusted (after Capital Allowances) (up to 10 numeric characters with no decimal places). For example €2390 = 2390.
OM2	Numeric, optional	Any balancing charges paid on manufacturing trading results (up to 10 numeric characters with no decimal places).

2.13 ManufacturingCapitalAllowances

The ManufacturingCapitalAllowances element is optional and has the following attributes:

OM7	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters with no decimal places).
OM8	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OM9	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

2.14 ManufacturingTradingLosses

The ManufacturingTradingLosses element is optional and has the following attributes:

OM3	Numeric, optional	Manufacturing Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OM4	Numeric, optional	Manufacturing Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OM5	Numeric, optional	Manufacturing Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).
OM6	Numeric, optional	Manufacturing Group Relief (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendermanucomprefNo1	Alpha, optional	The 1st Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo2	Alpha, optional	The 2nd Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo3	Alpha, optional	The 3rd Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo4	Alpha, optional	The 4th Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendermanucomprefNo5	Alpha, optional	The 5th Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.

2.15 TradingResults

The TradingResults element is optional and consists of the following attributes:

OD1	Numeric, optional	Profits per accounts as adjusted (after Capital Allowances) (up to 10 numeric characters with no decimal places). For example €2390 = 2390.
OB1	Numeric, optional	Any balancing charges paid on trading results (up to 10 numeric characters with no decimal places).

2.16 NonManufacturingCapitalAllowances

The NonManufacturingCapitalAllowances element is optional and has the following attributes:

OS1	Numeric, optional	Capital allowances on trading income relating to plant and machinery (up to 10 numeric characters

		with no decimal places).
OS2	Numeric, optional	Capital allowances on trading income relating to industrial buildings (up to 10 numeric characters with no decimal places).
OS3	Numeric, optional	Other capital allowances on trading income (up to 10 numeric characters with no decimal places).

2.17 TradingLosses

The TradingLosses element is optional and has the following attributes:

OS6	Numeric, optional	Trading Losses incurred in previous trading periods, which is claimed under Section 396(1) TCA 1997 (up to 10 numeric characters with no decimal places).
OH1	Numeric, optional	Losses appropriate to this trade (up to 10 numeric characters with no decimal places).
OH6	Numeric, optional	Charges - other than those on excepted trades (up to 10 numeric characters with no decimal places).
OH7	Numeric, optional	Group Relief (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendercomprefNo1	Alpha, optional	The 1st Surrendering Company Reference Number (max length 9). Must be a valid revenue reference number.
surrendercomprefNo2	Alpha, optional	The 2nd Surrendering Company Reference Number (max length 10) Must be a valid revenue reference number.
surrendercomprefNo3	Alpha, optional	The 3rd Surrendering Company Reference Number (max length 10) Must be a valid revenue reference number.
surrendercomprefNo4	Alpha, optional	The 4th Surrendering Company Reference Number (max length 10) Must be a valid revenue reference number.
surrendercomprefNo5	Alpha, optional	The 5th Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.

2.18 ExceptedTrade

The ExceptedTrade element is optional and has the following attributes:

OD2	Numeric, optional	Profits from excepted trade net after losses, charges, capital allowances, balancing charges and group relief (up to 10 numeric characters with no decimal places).

2.19 ShippingIncome

The ShippingIncome element is optional and has the following attributes:

qualactivities	true or false, optional	Indicator whether there are any qualifying shipping activities.
OD7	Numeric, optional	Income from Shipping activities (up to 10 numeric characters with no decimal places).
OBO	Numeric, optional	Balancing charges relating to shipping income (up to 10 numeric characters with no decimal places).

2.20 ShipCapitalAllowances

The ShippingCapitalAllowances element is optional and has the following attributes:

OSA	Numeric, optional	Specified capital allowances on shipping activities (up to 10 numeric characters with no decimal places).
OSB	Numeric, optional	Capital allowances on machinery and plant relating to shipping activities (up to 10 numeric characters with no decimal places).
OSC	Numeric, optional	Capital allowances on industrial buildings relating to shipping activities (up to 10 numeric characters with no decimal places).
OSD	Numeric, optional	Other capital allowances relating to shipping activities (up to 10 numeric characters with no decimal places).

2.21 ShipTradingLosses

The ShipTradingLosses element is optional and has the following attributes:

OSE	Numeric, optional	Trading losses on shipping activities (up to 10 numeric characters with no decimal places).
OHA	Numeric, optional	Losses appropriate to shipping activities (up to 10 numeric characters with no decimal places).
OHB	Numeric, optional	Charges on shipping activities (up to 10 numeric characters with no decimal places).
OHC	Numeric, optional	Group relief on shipping activities (up to 10 numeric characters with no decimal places). Allowed only if OA4 > 0.
surrendershipcomprefNo1	Alpha, optional	The 1st Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.
surrendershipcomprefNo2	Alpha, optional	The 2nd Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.
surrendershipcomprefNo3	Alpha, optional	The 3rd Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.
surrendershipcomprefNo4	Alpha, optional	The 4th Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.
surrendershipcomprefNo5	Alpha, optional	The 5th Surrendering Company Reference Number (max length 10). Must be a valid revenue reference number.
UnallowedExpenditure	true or false optional	Indicator of whether or not the filer is making an election under section 284(2)(AB)TCA 1997 in respect of unallowed expenditure at 13/12/2001.

2.22 TonnageTax

The Tonnage element is optional and has the following attributes:

tonnagetaxelected	true or false, optional	Indicator of whether or not there is any Tonnage tax elected under Section 697D TCA 1997
OE7	Numeric, optional	Tonnage Tax profits (up to 8 numeric characters with no decimal places).

2.23 ShortLeaseAssets

The ShortLeaseAssets element is optional and has the following attributes:

taxationshortleaseassets	true or false, optional	Indicator of whether or not the filer is making an election under Section 80A TCA 1997 for taxation of Short Lease Assets

2.24 RentalIncome

The RentalIncome element has no attributes and has the following sub elements – LandAndProperty, CapitalAllowances.

2.25 LandAndProperty

The LandAndProperty element is optional and has the following attributes:

grossrents	Numeric, optional	Gross rents received from land and property within the state (up to 8 numerics with no decimal places).
interest	Numeric, optional	Interest on rental income (up to 8 numerics with no decimal places).
repair	Numeric, optional	Repairs to land and property in the state (up to 8 numerics with no decimal places).
otherincome	Numeric, optional	Other expenses on land and property in the state (up to 8 numerics with no decimal places).
designatedreliefs	Numeric, optional	Designated area reliefs (up to 8 numerics with no decimal places).
OD5	Numeric, optional	Net Rent received (up to 8 numeric characters with no decimal places).
unusedlosses	Numeric, optional	Unused losses from a prior year (up to 8 numerics with no decimal places).
numberofproperties	Numeric, optional	The number of properties rented (up to 8 numerics with no decimal places).
acreage	Numeric, optional	The number of acres rented (up to 8 numeric characters with no decimal places).
OB2	Numeric, optional	Balancing Charges (up to 8 numerics with no decimal places).

2.26 CapitalAllowances

The CapitalAllowances element is optional and has the following attributes:

prioryear	Numeric, optional	Capital Allowances from prior year
ringfenced	Numeric, optional	Capital Allowances (To which Part 10 TCA 1997 applies but excluding those ringfenced by Sections 352 and 353 of that part).
offsetexcesscapallow	true or false, optional	Indicator of whether the filer wishes to offset any excess capital allowances against other income from this accounting period.
OH3	Numeric, optional	Excess capital allowances indicated by offsetexcesscapallow (up to 8 numerics with no decimal places).
clawback	Numeric, optional	The clawback of any relief previously granted due to the sale of property during the year, (up to 8 numerics with no decimal places).

2.27 InvestmentIncome

The InvestmentIncome element has no attributes and has the following sub elements – InterestInState, OtherIncome, Foreign, ForeignLifeOffshore, ForeignLifePolicyDetails, OffShoreFundDetails, OtherOffShoreProductDetailss, ForeignDeposits, ExemptProfits, DividendWitholdingTax, ForeignAccounts , MoreForeignAccounts, StapledStockArrangement and StapledStockDetails.

2.28   InterestInState

The InterestInState element is optional and has the following attributes:

OD3	Numeric, optional	Gross interest received or credited (without deduction of Irish Tax) (up to 10 numeric characters with no decimal places).
OD6	Numeric, optional	Gross interest received or credited (under deduction of Irish Tax) (up to 10 numeric characters with no decimal places).

2.29   OtherIncome

The OtherIncome element is optional and has the following attributes:

OD8	Numeric, optional	Other Income received under deduction of Irish Tax (up to 10 numeric characters with no decimal places).
OD4	Numeric, optional	Other Income received without deduction of Irish Tax (up to 10 numeric characters with no decimal places).

2.30   Foreign

The Foreign element is optional and has the following attribute:

OF5	Numeric, optional	Gross income before deduction of Irish and foreign tax (up to 10 numeric characters with no decimal places).

2.31   ForeignLifeOffshore

The ForeignLife element is optional and has the following attributes:

foreignlife	true or false, optional	Indicator of whether Foreign Life Policies (Part 26 ch 6 TCA 1997) applies- a policy was issued in the accounting period ending in the year 2004 from any Member State of the EU, EEA or from a Member State of the OECD with which Ireland has a double taxation agreement. This relates to ForeignLifePolicyDetails element.
offshore	true or false, optional	Indicator of whether Offshore Funds (Part 27 ch 4 TCA 1997) applies - Any material interest in offshore fund(s) in the EU, EEA or in a Member State of the OECD with which Ireland has a double taxation agreement. This relates to OffShoreFundDetails element.
offshoreproducts	true or false, optional	Indicator of whether Other Offshore Products applies - Details for each material interest in offshore products acquired in the accounting period ending in the year 2004 outside the EU or EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement. This relates to OtherOffShoreProductDetails element.

2.32   ForeignLifePolicyDetails

The ForeignLifePolicyDetails element is optional and is limited to 5 occurrences. It has the following attributes:

commencename	alpha, optional	Name of person who commenced the foreign life

		policy. Relevant only if foreignlife is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
commenceaddress1	alpha, optional	Address line 1 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
commenceaddress2	alpha, optional	Address line 2 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
commenceaddress3	alpha, optional	Address line 3 of person who commenced the foreign life policy. Relevant only if foreignlife is true (up to 25 characters)
policyterms	alpha, optional	Terms of policy. Relevant only if foreignlife is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
annualpremiums	Numeric, optional	Annual premiums payable. Relevant only if foreignlife is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddress1	alpha, optional	Address line 1 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddress2	alpha, optional	Address line 2 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
acquiredddress3	alpha, optional	Address line 3 of the person through whom the foreign life policy was acquired. Relevant only if foreignlife is true (up to 25 characters)
OF3	numeric, optional	Payment taxable as Case 111 Sch. D (Section 730j(b) TCA 1997) Where the payment is not taken into account as a receipt of a trade carried on by the company. Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF4 is empty.
OF4	numeric, optional	Gain taxable as Case 1V Sch. D (Section 730k(1) TCA 1997). Relevant only if foreignlife is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF3 is empty.

2.33   OffShoreFundDetails

The OffShoreFundDetails element is optional and is limited to 5 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore fund(s). Relevant only if offshore is true (up to 25 characters). Becomes required when any other attribute in the element is not empty.
offshoreaddress1	alpha, optional	Address line 1 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)

offshoreaddress3	alpha, optional	Address line 3 of offshore fund(s). Relevant only if offshore is true (up to 25 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshore is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshore is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress2	alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 25 characters)
acquiredaddress3	alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshore is true (up to 60 characters)
OF6	numeric, optional	Income taxable as Case 111 Sch. D (Section 747D(b) TCA 1997) (Where the income is not taken into account in computing the profits or gains of a trade carried on by the company) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	numeric, optional	Gain taxable at 23% Case 1V Sch. D (Section 747E(1)(a) TCA 1997) Relevant only if offshore is true (up to 10 numeric characters). Becomes required when any other attribute in the element is not empty and OF6 is empty.

2.34   OtherOffShoreProductDetails

The OtherOffShoreProductDetails element is optional and is limited to 5 occurrences. It has the following attributes:

offshorename	alpha, optional	Name of offshore products. Relevant only if offshoreproducts is true (up to 25 characters). Becomes required when any other attribute in the element is not empty
offshoreaddress1	alpha, optional	Address line 1 of offshore products. Relevant only if offshoreproducts is true (up to 25 characters)
offshoreaddress2	alpha, optional	Address line 2 of offshore products. Relevant only if offshoreproducts is true (up to 25

		characters)
offshoreaddress3	alpha, optional	Address line 3 of offshore products. Relevant only if offshoreproducts is true (up to 25 characters)
datematerial	Date, required	Date material interest was acquired. Relevant only if offshoreproducts is true (DD/MM/YYYY). Becomes required when any other attribute in the element is not empty
paymentamt	Numeric, optional	Amount of capital invested in acquiring material interest. Relevant only if offshoreproducts is true (up to 8 numeric characters). Becomes required when any other attribute in the element is not empty.
acquiredname	alpha, optional	Name of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress1	alpha, optional	Address line 1 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress2	alpha, optional	Address line 2 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)
acquiredaddress3	alpha, optional	Address line 3 of intermediary (if any) through whom the material interest was acquired. Relevant only if offshoreproducts is true (up to 25 characters)

2.35 ForeignDeposits

The ForeignDeposits element is optional and has the following attribute:

foreignbankdeposits	true or false, optional	Indicator of whether any Foreign Bank Accounts was opened in this accounting period, of which the company was the beneficial owner

2.36 ExemptProfits

The ExemptProfits element is optional and has the following attribute:

stallionfees	Numeric, optional	Stallion Fees under S 231 TCA 1997 (up to 8 numeric characters)
woodlands	Numeric, optional	Woodlands under S 232 TCA 1997 (up to 8 numeric characters)
greyhoundstudfees	Numeric, optional	Greyhound Stud Fees under S 233 TCA 1997 (up to 8 numeric characters)
patentincome	Numeric, optional	Patent Income under Section 234 TCA 1997 (up to 8 numeric characters)
other	Numeric, optional	Other (specify) (up to 8 numeric characters)

2.37 DividendWithholdingTax

The DividendWithholdingTax element is optional and has the following attribute:

divwithtax	true or false, optional	Indicator of whether the company has made a distribution in this accounting period

2.38   ForeignAccounts

The ForeignAccounts element is optional and is limited to 5 occurrences. It has the following attributes:

nameacct	alpha, optional	Name of bank where deposit account was opened (up to 25 characters). Becomes required when any other attribute in the element is not empty.
addressacct1	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
addressacct2	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
addressacct3	alpha, optional	Address of bank where deposit account was opened (up to 25 characters)
dateacct	date, optional	The date the account was opened. (DD/MM/YYYY).Must be before the date of Upload. Becomes required when any other attribute in the element is not empty.
amountdeposited	numeric, optional	Amount deposited on opening the account. Up to 8 numeric characters. Becomes required when any other attribute in the element is not empty.
nameintermediary	alpha, optional	Name of intermediary through whom account was opened (up to 25 characters)
addressintermediary1	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)
addressintermediary2	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)
addressintermediary3	alpha, optional	Address of intermediary through whom account was opened (up to 25 characters)

2.39   MoreForeignAccounts

The MoreForeignAccounts element is optional and has the following attribute:

moreaccounts	true or false, optional	Indicator of whether the company has more foreign bank accounts

2.40   StapledStockArrangement

The StapledStockArrangement element is optional and has the following attribute:

stapledstock	true or false, optional	Indicator of whether the company entered into a staple stock arrangement, under Section 172L TCA 1997, with a non -resident company and the non-resident company made any distribution in the accounting period

2.41   StapledStockDetails

The StapledStockDetails element is optional and can occur up to 4 times. It has the following attributes:

companyname	alpha, optional	Name of non-resident company. Relevant only if stapledstock is true (up to 25 characters)
recipientnameaddress	alpha, optional	Name and address of recipient of distribution. Relevant only if stapledstock is true (up to 60 characters)
distributiondate	Date, required	date of distribution. Relevant only if stapledstock

		is true (DD/MM/YYYY).
amtdistribution	Numeric, optional	amount of distribution. Relevant only if stapledstock is true (up to 8 numeric characters)

2.42 CapitalGains

The CapitalGains element has no attributes and has the following sub elements – AssetsDisposed, DetailsOfDisposals, Acquisitions, ChargeableAssetsAcquired and ChargeableAssets.

2.43 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

agriland	true or false, optional	Indicator whether any agricultural land or buildings were disposed of.
acreage	Numeric, optional	Acreage of the agricultural land disposed (up to 8 numerics. Can be a decimal.).
shares	Numeric, optional	The type of shares or securities that were disposed of. - 1 for Quoted - 2 for Unquoted - 3 for Quoted & Unquoted
commpremises	true or false, optional	Indicator of whether any commercial premises were disposed of.
respremises	true or false, optional	Indicator whether any residential premises were disposed of .
otherassets	true or false, optional	Indicator whether any other assets were disposed of in the filing period.

2.44 DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

connectedparties	true or false, optional	Indicator whether any of the disposals in AssetsDisposed were between connected parties.
totalconsideration	Numeric, optional	The total consideration of the disposals in AssetsDisposed (up to 8 numerics with no decimal places).
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 8 numerics with no decimal places).

2.45 Acquisitions

The Acquisitions element is optional and has the following attributes:

armslength	true or false, optional	Indicator of whether asset was acquired not at arms length.
acquisitioncosts	Numeric, optional	The costs of Acquisitions -indexed where appropriate (up to 8 numerics with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 8 numerics with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition (up to 8 numerics with no decimal places).
loss	Numeric, optional	Any loss (up to 8 numerics with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numerics with no decimal places).
chargeableathigher	Numeric, optional	Capital gains chargeable at 40%(up to 8

		numerics with no decimal places).
chargeableatlower	Numeric, optional	Capital gains chargeable at 20%(up to 8 numerics with no decimal places).
previousgains	Numeric, optional	Previous Gains rolled over (up to 8 numerics with no decimal places).
rateoftax	Numeric, optional	Percentage rate of tax (max value of 100). Required if a value has been entered for previousgains.

2.46 ChargeableAssetsAcquired

The ChargeableAssetsAcquired element is optional and has the following attribute:

assetsacquired	true or false, optional	Indicator of chargeable assets where acquired during the year.

2.47 ChargeableAssets

The ChargeableAssets element has the following attributes, note that there may be up to five ChargeableAssets elements:

assetdescription	1 or 2 or 3 or 4 or 5 or 6 or 7 or 8 or 9, required	Description of Asset: • 1 for Agricultural Land • 2 for Development Land • 3 for Shares (quoted and unquoted) • 4 for Commercial Premises • 5 for Residential Premises • 6 for Other Business Assets • 7 for Antiques • 8 for Paintings • 9 for Other
dateacquisition	Date, required	Date of Acquisition (DD/MM/YYYY). Must be before the date of Upload.
costacquistion	Numeric, required	Cost of Acquisition (up to 8 numerics with no decimal places).

2.48 CapitalGainsOnLand

The CapitalGainsOnLand element has no attributes and has the following sub elements – AssetsDisposed, DetailsOfDisposals and Acquisitions.

2.49 AssetsDisposed

The AssetsDisposed element is optional and has the following attributes:

developmentland	True or false, optional	Indicator whether any development land or buildings were disposed of.
acreage	Numeric, optional	Acreage of the development land disposed (up to 8 numeric characters. Can be a decimal).
shares	True or false, optional	Indicator of whether any shares or securities were disposed of
commpremises	True or false, optional	Indicator of whether any commercial premises were disposed of.
respremises	True or false, optional	Indicator whether any residential premises were disposed of.
otherassets	True or false, optional	Indicator whether any other assets were disposed of in the filing period.

2.50   DetailsOfDisposals

The DetailsOfDisposals element is optional and has the following attributes:

connectedparties	True or false, optional	Indicator whether any of the disposals in AssetsDisposed were between connected parties.
totalconsideration	Numeric, optional	The total consideration of the disposals in AssetsDisposed (up to 8 numeric characters with no decimal places).
incidentalcosts	Numeric, optional	Any incidental costs incurred in disposing of the assets in AssetsDisposed (up to 8 numeric characters with no decimal places).

2.51   Acquisitions

The Acquisitions element is optional and has the following attributes:

armslength	true or false, optional	Indicator of whether asset was acquired not at arms length.
acquisitioncosts	Numeric, optional	The costs of Acquisitions -indexed where appropriate (up to 8 numeric characters with no decimal places).
currentuse	Numeric, optional	The current use value – indexed where appropriate. (up to 8 numeric characters with no decimal places).
costlesscurruse	Numeric, optional	The cost less current use value – no indexation. (up to 8 numeric characters with no decimal places).
enhanceexpenditure	Numeric, optional	The Enhancement expenditure claimed (up to 8 numeric characters with no decimal places).
netgain	Numeric, optional	Net gain on the acquisition up to 8 numeric characters with no decimal places). Chargeable gains must equal net gain.
loss	Numeric, optional	Any loss (up to 8 numeric characters with no decimal places).
lossesforward	Numeric, optional	Losses brought forward (up to 8 numeric characters with no decimal places).
chargeableinitial	Numeric, optional	Amount of Gain Chargeable at 20% (initial period) (up to 8 numeric characters with no decimal places).
chargeablelater	Numeric, optional	Amount of Gain Chargeable at 20% (later period) (up to 8 numeric characters with no decimal places).

2.52   DeductionsReliefs

The DeductionsReliefs element has no attributes and has the following sub elements – Deductions, ReliefsAdvanceCT and Credits.

2.53   Deductions

The Deductions element is optional and has the following attributes:

OH2	Numeric, optional	Management expenses (up to 10 numerics with no decimal places).
OH8	Numeric, optional	Other deductions (up to 10 numerics with no decimal places).
specifya	Alpha, optional	First part of details of other deductions (up to 70 chars).
specifyb	Alpha, optional	Second part of details of other deductions (up to 70 chars).

2.54   ReliefsAdvanceCT

The ReliefsAdvanceCT element is optional and has the following attributes:

OR3	Numeric, optional	Manufacturing relief (up to 8 numeric characters with no decimal places).
OL1	Numeric, optional	Manufacturing Losses (up to 10 numerics with no decimal places). If claiming this relief, manufacturing losses must be >0.
OL2	Numeric, optional	Manufacturing Charges (up to 10 numerics with no decimal places). If claiming this relief, manufacturing charges must be >0.
OL3	Numeric, optional	Manufacturing Group Relief (up to 10 numerics with no decimal places). If claiming this relief, manufacturing group relief must be >0.
OL4	Numeric, optional	Trading Losses (up to 10 numerics with no decimal places). If claiming this relief trading losses must be >0.
OL5	Numeric, optional	Trading Charges (up to 10 numerics with no decimal places). If claiming this relief trading charges must be >0
OL6	Numeric, optional	Trading Group Relief(up to 10 numerics with no decimal places). If claiming this relief trading group relief must be >0
OR2	Numeric, optional	Double taxation relief (up to 10 numerics with no decimal places).
OR9	Numeric, optional	Other reliefs (up to 10 numerics with no decimal places).
reliefdetailsa	Alpha, optional	First part of details of other deductions (up to 70 chars).

2.55   Credits

The Credits element is optional and has the following attributes:

OT5	Numeric, optional	Professional services withholding tax (up to 10 numerics with no decimal places).
OT6	Numeric, optional	Other income tax borne on income received (up to 10 numerics with no decimal places).
taxexemptprofits	true or false, optional	Indicator of whether the amount entered at OT6 includes tax borne on exempt profits.
researchdevcredit	true or false, optional	Indicator of whether Research and development tax credit is being claimed.
rdcreditclaimed	Numeric, optional	Research and development tax credit. Amount of relief claimed under Section 766A TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdcreditdue	Numeric, optional	Research and development tax credit. Amount of relief due on the construction or refurbishment on a building under Section 766A TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefclaim	Numeric, optional	Research and development tax credit. Amount of Group relief claimed under Section 766A(4) TCA 1997 (up to 8 numeric characters). Relevant only if researchdevcredit is true.
rdgroupreliefsurr	Numeric, optional	Research and development tax credit. Amount of Group relief surrendered under Section 766A(4) TCA 1997 (up to 8 numeric characters).

		Relevant only if researchdevcredit is true.

2.56   Surcharges

The Surcharges element has no attributes and has the following sub elements – SurchargesSection440, and AmountsPayable.

2.57   SurchargesSection440

The SurchargesSection440 element is optional and has the following attributes:

OV1	Numeric, optional	Surcharges on undistributed investment and/or estate income (up to 8 numerics with no decimal places).
OV2	Numeric, optional	Surcharges on undistributed income of service companies (up to 8 numerics with no decimal places).

2.58   AmountsPayable

The AmountsPayable element is optional and has the following attributes:

OV9	Numeric, optional	Payments in respect of which the company is liable to account for income tax under Section 239 TCA1997 (up to 8 numeric characters with no decimal places).
OV3	Numeric, optional	The amount of tax relief at source in respect of Insurance premiums paid as a perquisite for employees to an authorised user. (up to 8 numerics with no decimal places).

2.59   LtdCpyLess250

The LtdCpyLess250 element is optional, and has the following sub elements: Income, tradaccitemless250, expdeductless250, balcapless250.

2.60   Income

The Income element is optional and has the following attributes:

accperiodfrom	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodto is present. Must be before accperiodto.
accperiodto	Date, optional	The starting date for the accounting period (DD/MM/YYYY). Becomes Required if accperiodfrom is present. Must be after accperiodfrom.
salesandrecip	Numeric, required	Sales/Receipts/Turnover (max value 13,000,000 with no decimal places)
govrecips	Numeric, required	Receipts from government agencies (max value 13,000,000 with no decimal places)
otherinc	Numeric, required	Other income (max value 13,000,000 with no decimal places)

2.61   tradaccitemless250

The tradaccitemless250 element is optional and has the following attributes:

purchases	Numeric, optional	Purchases (up to 8 numerics with no decimal places).
grosstp	Numeric, optional	Gross trading profits (up to 8 numerics with no decimal places).

2.62   expdeductless250

The expdeductless250 element is required and has the following attributes:

swscosts	Numeric, required	Salaries/Wages, Staff costs (up to 8 numerics with no decimal places).
directors	Numeric, required	Director's remuneration including fees, bonuses, etc. (up to 8 numerics with no decimal places).
cntrctrs	Numeric, required	Sub- contractors (up to 8 numerics with no decimal places).
cpfees	Numeric, optional	Consultancy, professional fees (up to 8 numerics with no decimal places).
mts	Numeric, required	Motor, Travel and subsistence (up to 8 numerics with no decimal places).
rprsrenew	Numeric, optional	Repairs/renewals (up to 8 numerics with no decimal places).
intpay	Numeric, optional	Interest payables (up to 8 numerics with no decimal places).
depwriteoff	Numeric, optional	Depreciation, goodwill, capital write-off (up to 8 numerics with no decimal places).
provdb	Numeric, optional	Provision including bad debts (up to 8 numerics with no decimal places).
totexp	Numeric, optional	Other expenses- total (up to 8 numerics with no decimal places).

2.63   balcapless250

The balcapless250 element is required and has the following attributes:

direcbal	Numeric, required	Balance of director's current and loan account (up to 8 numerics with no decimal places).
swfgoods	Numeric, optional	Stock, Work in progress, finished goods (up to 8 numerics with no decimal places).
bdprepay	Numeric, optional	Debtors and prepayments (up to 8 numerics with no decimal places).
cashbank	Numeric, required	Cash/Bank - debit (up to 8 numerics with no decimal places).
blocredit	Numeric, required	Bank/loans/overdraft – credit (up to 8 numerics with no decimal places).
accruals	Numeric, optional	Creditors and accruals (up to 8 numerics with no decimal places).
cabalan	Numeric, optional	Client account balances- debit (up to 8 numerics with no decimal places).
cabalancredit	Numeric, optional	Client account balances - credit (up to 8 numerics with no decimal places).
taxcredit	Numeric, optional	Tax creditors (up to 8 numerics with no decimal places).
sharefunds	Numeric, optional	Shareholders funds (up to 8 numerics with no decimal places).

2.64   AdjustLess250

The AdjustLess250 element is optional, and has the following sub elements AdjustProfComp and Adjustments.

2.65   AdjustProfComp

The AdjustProfComp element is required and has the following attributes:

netprofacct	Numeric, required	Profit on ordinary activities before taxation (max

		value 13,000,000 with no decimal places). Either the netprofacct <u>or</u> the lossordact must be filled in
lossordact	Numeric, required	Loss on ordinary activities before taxation (max value 13,000,000 with no decimal places). Either the netprofacct <u>or</u> the lossordact must be filled in

2.66   Adjustments

The Adjustments element is optional and has the following attributes:

mtrrestrict	Numeric, optional	Motor expenses restriction (up to 8 numerics with no decimal places).
subsanddon	Numeric, optional	Subscriptions and donations (up to 8 numerics with no decimal places).
entertexp	Numeric, optional	Entertainment expenses (up to 8 numerics with no decimal places).
legalexpen	Numeric, optional	Legal and professional expenses (up to 8 numerics with no decimal places).
sect130	Numeric, optional	Section 130 loan interest (up to 8 numerics with no decimal places).
lighthp	Numeric, optional	Light Heat and phone (up to 8 numerics with no decimal places).
netgain	Numeric, optional	Net gain on sale of fixed assets (up to 8 numerics with no decimal places), not allowed if netloss present.
netloss	Numeric, optional	Net loss on sale of fixed assets (up to 8 numerics with no decimal places) not allowed if netgain present.

2.67   AccountDetails

The AccountDetails element is required, and has the following sub element - AccTurnDetails.

2.68   AccTurnDetails

The AccTurnDetails element is optional and has the following attributes:

ptofgrp	true or false, optional	Indicator of whether the company is part of a group and the turnover from this trade is greater than €13,000,000.
parentnumber	Alpha, optional	The Parent Company Reference Number (max length 9). Must be a valid revenue reference number.
accdtfrom	Date, optional	Starting date of the period covered by the "company as a member of a group" accounts data. Becomes required if ptofgrp is true.
accdtto	Date, optional	Ending date of the period covered by the "company as a member of a group" accounts data. Becomes required if ptofgrp is true.
alrsubmit	true or false, optional	Indicator of whether the accounts data has already been submitted.
rtndtfrom	Date, optional	Starting date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
rtndtto	Date, optional	Ending date of the period covered by the previously submitted accounts data. Becomes required if alrsubmit is true.
periodenddt	Date, optional	Ending date of the return with which the accounts were submitted. Becomes required if alrsubmit is true.

| greatertenm | true or false, optional | Indicator of whether the income is greater than €13,000,000.. |
| lessquarterm | true or false, optional | If none of the above categories apply, please complete this menu.. |

2.69 AccountsNotes

The AccountNotes element is optional and contains the following sub- elements Reservations, Change, PriorYear, ChangeAct, Exceptional, and ExtraNotes.

2.70 Reservations

The Reservations element is optional and has the following attributes:

xacts	true or false, optional	Indicator of whether there are any reservations with regard to transactions with the parent or group company.
acceptance	true or false, optional	Indicator of whether there are any reservations with regard to acceptance of management assurances.
breakdown	true or false, optional	Indicator of whether there are any reservations with regard to accounting breakdown.
substan	true or false, optional	Indicator of whether there are any reservations with regard to inability to substantiate cash transactions.
notesother	true or false, optional	Indicator of whether there are any other reservations.

2.71 Change

The Change element is optional and has the following attributes:

ntsdeprec	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to depreciation of fixed asset.
ntsstocks	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to stocks and work in progress.
prpdevelop	true or false, optional	Indicator of whether there have been any changes in accounting policy with regard to property development transactions.
chngother	true or false, optional	Indicator of whether there have been any other changes in accounting policy.

2.72 PriorYear

The PriorYear element is optional and has the following attributes:

| pradjust | true or false, optional | Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors. |

2.73 ChangeAct

The ChangeAct element is optional and has the following attributes:

| activities | true or false, optional | Indicator of whether there has been a change in the nature of the company's activities. |

2.74 Exceptional

The Exceptional element is optional and has the following attribute:

excepitem	true or false, optional	Indicator of whether there is any exceptional item relating to any other exceptional items.

2.75 ExtraNotes

The ExtraNotes element is optional and has the following attributes:

notesbox	Alpha, optional	Any additional information relating to the return.

2.76 CalculationSummary

The CalculationSummary element is optional, and has the following sub elements Section1085Restriction, NoticeOfAssessment and Liability.

2.77 Section1085Restriction

The ExtraNotes element is optional and has the following attributes:

indicaterestriction	true or false, optional	Indicator of whether the return is being filed late, and the customer has taken account of the restrictions imposed by Section1085 TCA 1997.

2.78 NoticeOfAssessment

The NoticeOfAssessment element is optional and has the following attributes:

shortnoarequested	true or false; optional	Indicator that a Short Notice of Assessment has been requested.

2.79 Liability

The Income element is optional and has the following attributes:

OP8	Numeric, optional	Positive Tax Liability - Money owed to Revenue (up to 9 numerics, can be a decimal). Should be displayed if shortnoarequested is set to true.
OR8	Numeric, optional	Negative Tax Liability - Money owed by Revenue (up to 9 numerics, can be a decimal). Should be displayed if shortnoarequested is set to true

3. Validation Rules

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
Company element				
CompanyDetails element				
referencenumber	Y		10 chars	Must be a valid reference number. Should be supplied if known.
companyname	Y		40 chars	
OA1	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the accounting period for which the return is being filed.
OA2	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date for which the return is being filed. Must be later 31/12/2002.
Indicate element				
ceasedtrade	N			true or false , otherwise assumed to be false
cessationdate	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Becomes required if ceased trade is true. Must be before the date on which the return is being filed. Must be within 12 months of the date on which the return is being filed. Must be before OA2.
periodchanged	N			true or false , otherwise assumed to be false.
closecompany	N			true or false , otherwise assumed to be false
groupmember	N			true or false , otherwise assumed to be false
branch	N			true or false , otherwise assumed to be false
parentname	N	0 chars	25 chars	Relevant if groupmember or branch is true.
parentnumber	N		20 chars	Relevant only if groupmember or branch is true.
parentcountry	N	0 chars	25 chars	Relevant if groupmember or branch is true.
OA4	N	0	999	Required if groupmember is true.
repairpriorloan	N			true or false , otherwise assumed to be false
directorOA1	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before directorOA2. Required

				only if repairpriorloan is true.
directorOA2	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be after directorOA1. Required only if repairpriorloan is true.
amtofloanrepaid	N	0	99999999	Required only if repairpriorloan is true.
amtofrefunddue	N	0	99999999	Required only if repairpriorloan is true.
claimrelief	N	0	99999999	Relevant only if repairpriorloan is true.
GroupReliefSurrenderLosses element				
companyname	N	0 chars	25 chars	Relevant only if groupmember or branch is true
referencenumber	N	0 chars	20 chars	Relevant only if groupmember or branch is true
natureofrelief	N	0 chars	25 chars	Relevant only if groupmember or branch is true
surrenderamt	N	0 chars	99999999	Relevant only if groupmember or branch is true
BeneficialOwnership element				
subsidiaryname	N	0 chars	25 chars	Relevant only if closecompany is true
address	N	0 chars	20 chars	Relevant only if closecompany is true
holdingshares	N	0 chars	25 chars	Relevant only if closecompany is true
Participators element				
participatorname	N	0 chars	25 chars	Relevant only if closecompany is true
participatoraddress	N	0 chars	50 chars	Relevant only if closecompany is true
ExpressionOfDoubt element				
expofdoubt	N			true or false , otherwise assumed to be false
expofdoubtdetails	N	0 chars	500 chars	Relevant only if expofdoubt is true.
AdditionalNotes element				
addnotes	N			true or false , otherwise assumed to be false
details	N	0 chars	500 chars	Relevant only if addnotes is true.
RemunerationDetails element				
ppsn			20 chars	Should be supplied if known.
salary	N	0	99999999	
otherbenefits	N	0	99999999	
description	N	0	500 chars	
TradeIncome element				

ManufacturingTradingResults element				
OM1	N	0	9999999999	
OM2	N	0	9999999999	
ManufacturingCapitalAllowances element				
OM7	N	0	9999999999	
OM8	N	0	9999999999	
OM9	N	0	9999999999	
ManufacturingTradingLosses element				
OM3	N	0	9999999999	
OM4	N	0	9999999999	
OM5	N	0	9999999999	
OM6	N	0	9999999999	Allowed only if OA4 > 0
surrendermanucomprefNo1	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo2	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo3	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo4	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
surrendermanucomprefNo5	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OM6 has a value.
TradingResults element				
OD1	N	0	9999999999	Required if any other fields are filled for non-manufacturing trade income. Where losses occur enter 0.
OB1	N	0	9999999999	
NonManufacturingCapitalAllowances element				
OS1	N	0	9999999999	
OS2	N	0	9999999999	
OS3	N	0	9999999999	
TradingLosses element				
OS6	N	0	9999999999	
OH1	N	0	9999999999	

OH6	N	0	9999999999	
OH7	N	0	9999999999	Allowed only if OA4 > 0
surrendercomprefNo1	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo2	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo3	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo4	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
surrendercomprefNo5	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OH7 has a value.
ExceptedTrade element				
OD2	N	0	9999999999	
ShippingIncome element				
qualactivities	N			true or false, otherwise assumed to be false
OD7	N	0	9999999999	
OBO	N	0	9999999999	
ShipCapitalAllowances element				
OSA	N	0	9999999999	
OSB	N	0	9999999999	
OSC	N	0	9999999999	
OSD	N	0	9999999999	
ShipTradingLosses element				
OSE	N	0	9999999999	
OHA	N	0	9999999999	
OHB	N	0	9999999999	
OHC	N	0	9999999999	Allowed only if OA4 > 0
surrendershipcomprefNo1	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo2	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.

surrendershipcomprefNo3	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo4	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
surrendershipcomprefNo5	N		10 chars	Must be a valid reference number. Should be supplied if known. Relevant only if OHC has a value.
UnallowedExpenditure	N			true or false , otherwise assumed to be false.
TonnageTax element				
tonnagetaxelected	N			true or false , otherwise assumed to be false
OE7	N	0	99999999	Relevant only if tonnagetaxelected is true.
ShortLeaseAssets element				
taxationshortleaseassets	N			true or false , otherwise assumed to be false
RentalIncome element				
LandAndProperty element				
grossrents	N	0	99999999	
interest	N	0	99999999	
repair	N	0	99999999	
otherincome	N	0	99999999	
designatedreliefs	N	0	99999999	
unusedlosses	N	0	99999999	Sum of Capital Allowances at (A) (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
OD5	N	0	99999999	Net Rent figure, should be sum of (grossrents + clawback) – (interest + repair + other + designatedreliefs).
numberofproperties	N	0	99999999	
acreage	N	0	99999999	
OB2	N	0	99999999	
CapitalAllowances element				
prioryear	N	0	99999999	Sum of Capital Allowances at (A) (prioryear) and Unused Losses (unusedlosses) cannot exceed the sum of net rent (OD5) and balancing charges (OB2)
ringfenced	N	0	99999999	
offsetexcesscapitalallow				true or false , otherwise assumed to be false.
OH3	N	0	99999999	If offsetexcesscapitalallow is true, should enter a value in this field.

clawback	N	0	99999999	
InvestmentIncome element				
InterestInState element				
OD3	N	0	9999999999	
OD6	N	0	9999999999	
OtherIncome element				
OD8	N	0	9999999999	
OD4	N	0	9999999999	
Foreign element				
OF5	N	0	9999999999	
ForeignLifeOffshore element				
foreignlife	N			true or false, otherwise assumed to be false
offshore	N			true or false, otherwise assumed to be false
offshoreproducts	N			true or false, otherwise assumed to be false
ForeignLifePolicyDetails element				
commencename	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
commenceaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
commenceaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
commenceaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
policyterms	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
annualpremiums	N	0	99999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
OF3	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF4 is empty

OF4	N	0	9999999999	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty and OF3 is empty
OffShoreFundDetails element				
offshorename	N	0 Chars	25 Chars	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	25 Chars	Relevant only if offshore is true
offshoreaddress2	N	0 Chars	25 Chars	Relevant only if offshore is true
offshoreaddress3	N	0 Chars	25 Chars	Relevant only if offshore is true
datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshore is true. . Becomes required when any other attribute in the element is not empty.
capitalinvestedamt	N	0	99999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress2	N	0 Chars	25 Chars	Relevant only if offshore is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if offshore is true
OF6	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF7 is empty.
OF7	N	0	9999999999	Relevant only if offshore is true. Becomes required when any other attribute in the element is not empty and OF6 is empty.
OtherOffShoreProductDetails element				
offshorename	N	0 Chars	25 Chars	Relevant only if foreignlife is true. Becomes required when any other attribute in the element is not empty.
offshoreaddress1	N	0 Chars	25 Chars	Relevant only if foreignlife is true
offshoreaddress2	N	0 Chars	25 Chars	Relevant only if foreignlife is true
offshoreaddress3	N	0 Chars	25 Chars	Relevant only if foreignlife is true
datematerial	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
paymentamt	N	0	99999999	Relevant only if offshoreproducts is true. Becomes required when any other attribute in the element is not empty.
acquiredname	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
acquiredaddress1	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true

acquiredaddress2	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
acquiredaddress3	N	0 Chars	25 Chars	Relevant only if offshoreproducts is true
ForeignDeposits element				
foreignbankdeposits	N			true or false, otherwise assumed to be false
ExemptProfits element				
stallionfees	N	-99999999	99999999	
woodlands	N	-99999999	99999999	
greyhoundstudfees	N	-99999999	99999999	
patentincome	N	0	99999999	
other	N	0	99999999	
DividendWithholdingTax element				
divwithtax	N			true or false, otherwise assumed to be false
ForeignAccounts element				
nameacct	N		25 characters	Becomes required when any other attribute in the element is not empty.
addressacct1	N		25 characters	
addressacct2	N		25 characters	
addressacct3	N		25 characters	
dateacct	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Becomes required when any other attribute in the element is not empty. Must be before the date on which the return is being filed.
amountdeposited	N	0	99999999	Becomes required when any other attribute in the element is not empty.
nameintermediary	N		25 characters	
addressintermediary1	N		25 characters	
addressintermediary2	N		25 characters	
addressintermediary3	N		25 characters	
MoreForeignAccounts element				
moreaccounts	N			true or false, otherwise assumed to be false
StapledStockArrangement element				
stapledstock	N			true or false, otherwise assumed to be false
StapledStockDetails element				
companyname	N	0 Chars	25 Chars	Relevant only if stapledstock is true

recipientnameaddress	N	0 Chars	60 Chars	Relevant only if stapledstock is true
distributiondate	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Relevant only if stapledstock is true
amtdistribution	N	0	99999999	Relevant only if stapledstock is true
CapitalGains element				
AssetsDisposed element				
agriland	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
shares	N			1 for "Quoted", 2 for "Unquoted", 3 for "Quoted and Unquoted".
commpremises	N			true or false , otherwise assumed to be false.
respremises	N			true or false , otherwise assumed to be false.
otherassets	N			true or false , otherwise assumed to be false.
DetailsOfDisposals element				
connectedparties				true or false , otherwise assumed to be false.
totalconsideration	N	0	99999999	
incidentalcosts	N	0	99999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	99999999	
enhanceexpenditure	N	0	99999999	
netgain	N	0	99999999	If there is a gain should equal (totalconsideration – (incidentalcosts + acquistioncosts + enhancedexpenditure + lossesforward)). Otherwise if there is a loss should equal 0.
loss	N	0	99999999	If there is a loss should equal the positive value of (totalconsideration – (incidentalcosts + acquistioncosts + enhancedexpenditure + lossesforward)). Otherwise if there is a gain should equal 0.
lossesforward	N	0	99999999	
chargeableathigher	N	0	99999999	
chargeableatlower	N	0	99999999	
previousgains	N	0	99999999	
rateoftax	N	0	100	Required if a value has been entered for previousgains.
ChargeableAssets				

assetdescription	N	1	9	Description of Asset: • 1 for Agricultural Land • 2 for Development Land • 3 for Shares (quoted and unquoted) • 4 for Commercial Premises • 5 for Residential Premises • 6 for Other Business Assets • 7 for Antiques • 8 for Paintings • 9 for Other Becomes required when any other attribute in the element is not empty.
costacquistion	N	0	99999999	Becomes required when any other attribute in the element is not empty.
dateacquisition	N	0	99999999	Becomes required when any other attribute in the element is not empty. Must of format DD/MM/YYYY. Must be before the date on which the return is being filed.
CapitalGainsOnLand element				
AssetsDisposed element				
developmentland	N			true or false , otherwise assumed to be false.
acreage	N	0	99999.99	
shares	N			true or false , otherwise assumed to be false.
commpremises	N			true or false , otherwise assumed to be false.
respremises	N			true or false , otherwise assumed to be false.
otherassets	N			true or false , otherwise assumed to be false.
DetailsOfDisposals element				
connectedparties				true or false , otherwise assumed to be false.
totalconsideration	N	0	99999999	
incidentalcosts	N	0	99999999	
Acquisitions element				
armslength				true or false , otherwise assumed to be false.
acquisitioncosts	N	0	99999999	
currentuse	N	0	99999999	
costlesscurruse	N	0	99999999	

enhanceexpenditure	N	0	99999999	
netgain	N	0	99999999	Chargeable gain must equal net gain.
loss	N	0	99999999	
lossesforward	N	0	99999999	
chargeableinitial	N	0	99999999	
chargeablelater	N	0	99999999	
DeductionsReliefs element				
Deductions element				
OH2	N	0	9999999999	
OH8	N	0	9999999999	
specifya	N	0	70	Up to 70 chars.
specifyb	N	0	70	Up to 70 chars.
ReliefsAdvanceCT element				
OR3	N	0	99999999	if OR3 > 0 then OM1 + OM2 must be > 0
OL1	N	0	9999999999	If a value is entered in this field OM4 or OM7 or OM8 or OM8 must be > 0.
OL2	N	0	9999999999	If a value is entered in this field OM5 must be > 0.
OL3	N	0	9999999999	If a value is entered in this field OM6 must be > 0.
OL4	N	0	9999999999	If a value is entered in this field OH1 or OS1 or OS2 or OS3 must be > 0.
OL5	N	0	9999999999	If a value is entered in this field OH6 must be > 0.
OL6	N	0	9999999999	If a value is entered in this field OH7 must be > 0.
OR2	N	0	9999999999	Can only be > 0 if OF5 > 0.
OR9	N	0	9999999999	
reliefdetailsa	N	0	70	Up to 70 chars.
Credits element				
OT5	N	0	9999999999	
OT6	N	0	9999999999	
taxexemptprofits				true or false , otherwise assumed to be false.
researchdevcredit				true or false , otherwise assumed to be false.
rdcreditclaimed	N	0	99999999	Relevant only if researchdevcredit is true.
rdcreditdue	N	0	99999999	Relevant only if researchdevcredit is true.
rdgroupreliefclaim	N	0	99999999	Relevant only if researchdevcredit is true.

rdgroupreliefsurr	N	0	99999999	Relevant only if researchdevcredit is true.
Surcharges element				
SurchargesSection440 element				
OV1	N	0	99999999	
OV2	N	0	99999999	
AmountsPayable element				
OV9	N	0	99999999	
OV3	N	0	99999999	

LtdCpyLess250 element				
Income element				
accperiodfrom	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date accperiodto. Becomes required if accperiodto is present.
accperiodto	Y	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be after the date accperiodfrom. Becomes required if accperiodfrom is present.
salesandrecip accperiod	Y	0	13000000	Required if govrecips and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
govrecips	Y	0	13000000	Required if salesandrecip and otherinc are empty. salesandrecip + govrecips + otherinc must be < 13000000
otherinc	Y	0	13000000	Required if salessandrecip and govrecips are empty. salesandrecip + govrecips + otherinc must be < 13000000
tradacccitemless250				
purchases	N	0	99999999	
grosstp	N	0	99999999	
expdeductless250				
swscosts	Y	0	99999999	
directors	Y	0	99999999	
cntrctrs	Y	0	99999999	
cpfees	N	0	99999999	

mts	Y	0	99999999	
rprsrenew	N	0	99999999	
intpay	N	0	99999999	
depwriteoff	N	0	99999999	
provdb	N	-99999999	99999999	
totexp	N	0	99999999	
balcapless250				
direcbal	Y	-99999999	99999999	
swfgoods	N	0	99999999	
bdprepay	N	0	99999999	
cashbank	Y	0	99999999	
blocredit	Y	0	99999999	
accruals	N	0	99999999	
cabalandebit	N	0	99999999	
cabalancredit	N	0	99999999	
taxcredit	N	0	99999999	
sharefunds	N	-99999999	99999999	
AdjustLess250 element				
AdjustProfComp element				
netprofacct	Y	0	13000000	Either netprofacct or lossordact must be present. Not allowed if lossordact present.
lossordact	Y	0	13000000	Either netprofacct or lossordact must be present. Not allowed if netprofacct present.
Adjustments element				
mtrrestrict	N	0	99999999	
subsanddon	N	0	99999999	
entertexp	N	0	99999999	
legalexpen	N	0	99999999	
sect130	N	0	99999999	
lighthp	N	0	99999999	
netgain	N	0	99999999	

netloss	N	0	99999999	
AccountDetails element				
AccTurnDetails element				
ptofgrp	N			true or false , otherwise assumed to be false. Required if alrsubmit, greatertenm and lessquarterm is false.
parentnumber	N		9 chars	Must be a valid reference number. Should be supplied if known.
accdtfrom	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when ptofgrp is set to true.
accdtto	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be no more than twelve months after starting date for which the return is being filed. Must be after the starting date covered by the accounts data being submitted. Becomes required when ptofgrp is set to true.
alrsubmit	N			true or false, otherwise assumed to be false. Required if ptofgrp, greatertenm and lessquarterm is false.
rtndtfrom	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.
rtndtto	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Must be before the end date of the period covered by the accounts data. Becomes required when alrsubmit is set to true.
periodenddt	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Must be before the date on which the return is being filed. Becomes required when alrsubmit is set to true.
greatertenm	N			true or false , otherwise assumed to be false. Required if ptofgrp, alrsubmit and lessquarterm is false.
lessquarterm	N			true or false , otherwise assumed to be false. Required if ptofgrp, alrsubmit and greatertenm is false.
ptofgrp	N			true or false , otherwise assumed to be false. Required if alrsubmit, greatertenm and lessquarterm is false.

AccountsNotes element				
Reservations element				
xacts	N			true or false , otherwise assumed to be false.
acceptance	N			true or false , otherwise assumed to be false.
breakdown	N			true or false , otherwise assumed to be false.
substan	N			true or false , otherwise assumed to be false.
notesother	N			true or false , otherwise assumed to be false.
Change element				
ntsdeprec	N			true or false , otherwise assumed to be false.
ntsstocks	N			true or false , otherwise assumed to be false.
prpdevelop	N			true or false , otherwise assumed to be false.
chngother	N			true or false , otherwise assumed to be false.
PriorYear element				
pradjust	N			true or false , otherwise assumed to be false.
ChangeAct element				
activities	N			true or false , otherwise assumed to be false.
Exceptional element				
excepitem	N			true or false , otherwise assumed to be false.
ExtraNotes element				
notesbox				Maximum 500 chars.
CalculationSummary element				
Section1085Restriction element				
indicaterestriction	N			true or false , otherwise assumed to be false.
NoticeOfAssessment				
shortnoarequested	N	0		true or false, otherwise assumed to be false
Liability element				
OP8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.
OR8	N	0	99999999.99	Should be provided if shortnoarequested is set to true.

4. Appendix 1 Changes to Schema for tax year 2004

The following are new elements/sub elements/attributes
* - Denotes already exists in previous year

Element	SubElement	Attributes
Company*	Indicate*	directorOA1 directorOA2 claimrelief
Company*	GroupReliefSurrenderLosses	companyname referencenumber natureofrelief surrenderamt
Company*	BeneficialOwnership	subsidiaryname address holdingshares
Company*	Participators	participatorname participatoraddress
Company*	AdditionalNotes	addnotes details
Trade Income*	ShortLeaseAssets	taxationShortLeaseAssets
InvestmentIncome*	ForeignLifeOffshore	foreignlife offshore offshoreproducts
InvestmentIncome*	ForeignLifePolicyDetails	commencename commenceaddress1 commenceaddress2 commenceaddress3 policyterms annualpremiums acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3 OF3 OF4
InvestmentIncome*	OffShoreFundDetails	offshorename offshoreaddress1 offshoreaddress2 offshoreaddress3 datematerial capitalinvestedamt acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3 OF6 OF7
InvestmentIncome*	OtherOffShoreProductDetails	offshorename

		offshoreaddress1 offshoreaddress2 offshoreaddress3 datematerial paymentamt acquiredname acquiredaddress1 acquiredaddress2 acquiredaddress3
InvestmentIncome*	ExemptProfits*	stallionfees woodlands greyhoundstudfees patentincome other
InvestmentIncome*	StapledStockArrangement	stapledstock
InvestmentIncome*	StapledStockDetails	companyname recipientnameaddress distributiondate amtdistribution
DeductionsReliefs*	Credits*	researchdevcredit rdcreditclaimed rdcreditdue rdgroupreliefclaim rdgroupreliefsurr
LtdCpyLess250*	Income*	accperiodfrom accperiodto

The following elements/sub elements/attributes have been removed

* - Denotes item deleted

Element	SubElement	Attributes
Indicate		euroselection
InvestmentIncome	ExemptProfits	exemptprofitsentitlement*
CapitalGains	Acquisitions	rolloverrelief*
DeductionsReliefs	ReliefsAdvanceCT	firsttimerelief* OR5* assoccomprelieffrom* OR7* assoccompreliefto* OZ1*
DeductionsReliefs	AssCompDetailsFrom*	asscompname* asscompno* asscomprelief*
DeductionsReliefs	AssCompDetailsTo*	asscompname* asscompno* asscomprelief*

The following elements/sub elements/attributes have been moved

Element	SubElement	Attributes	Moved To
Company	Indicate	surrenderref1 surrenderref2 surrenderref3 surrenderref4 surrenderref5 surrenderamt1 surrenderamt2 surrenderamt3 surrenderamt4 surrenderamt5	Company GroupReliefSurrenderLosses referencenumber surrenderamt This can appear up to 5 times

The following elements/sub elements/attributes values have changes

Element	SubElement	Attributes	Changed To
Company		formversion	from 3 to 4