



Revenue Online Services

## Schema Notes

CT1 - v13

2013

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## 0 DOCUMENT INFORMATION

### 0.1 Synopsis

Notes on the **Form-CT1-V13** Document type definition for the tax year **2013**

### 0.2 Change History

Table 1: Change History

Version Number	Section Affected	Change Description	Date
0.1	ALL	Initial Draft	28/01/2013
0.2	ALL	Self Assessment Changes	11/03/2013
0.3	ALL	Annualisation Changes	15/04/2013
0.4	ALL	Validation Updates	25/04/2013
0.5	ALL	QA	03/05/2013
0.6	ALL	Added PSWT related attributes and validation	20/05/2013
1.1	Section 2.20 & Section 3	<p>Section 2.20 – Added note at the top of this section to clarify when the CT Self Assessment fields (SelfAssessmentCt element) can be returned.</p> <p>Section 2.20 – Clarified validation rule for attribute: @declareselfassessment.</p> <p>Section 3 – Added the same note above to the top of this section.</p> <p>Section 3 – Updated the Validation section for the following attributes:            @indicateexpressionofdoubt            @expressionofdoubtbasis            @expressionofdoubttaxamount            @expressionofdoubtdocumentlist            @expressionofdoubtguidelines</p>	13/08/2013
1.2		<p>Added Film Corporation Tax Credit and Clawback related fields</p> <p>Updated the validation rules for the @indicateshortnoa field.</p>	10/02/2014
1.3	2.21	<p><b>SelfAssessmentCt</b> section</p> <p>Additional validation has been added to reject submissions if the Revenue calculated 'Column A' figures in the CT Self Assessment panel does not match the figures calculated by Revenue. This validation is being added to ensure filers see Revenue's figures before completing their self assessment.</p> <p>This section outlines how to retrieve the Revenue calculated 'Column A' figures.</p> <p>Updated the Description/Validation section for the following attributes:            @repaidcredits            @amttaxpaidirect</p>	06/05/2014

## 1 SCHEMA OVERVIEW

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

These include for each attribute or element:

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

The file will consist of a root FormCt1 element.

**Please note:**

- The XML message must be encoded using UTF-8. The first line within the XML message must indicate this.
- Revenue will use the JAXB API to marshal XML documents submitted to Revenue that conform to this schema. Therefore your XML submissions must strictly conform to the schema definition outlined in the XSD and it must not break any of the validation rules stated in this document in order for your submission to be successfully uploaded.

## 2 ELEMENTS

### 2.1.1 Important Note

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

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

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

They are:

```
FormCT1:
@numamendments
FormCT1/ShortNotice:
@amountpayable
@amountrepayable
```

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

The file will consist of one FormCt1 element.

## 2.2 FormCT1

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
currency	E	Y	E for Euro
formversion	Numeric	Y	Must be equal to "13" for this version of the file format. Will change with each new edition of the form.
language	'E' or 'G'	Y	E for English, G for Irish
product	Alpha	N	The name of the software company that the CT1 was developed by e.g. "A COMPANY LTD" in the product tag.
indicaterestrictionaccepted	True/False	N	If this return is being filed late and you have included a claim in respect of Losses, Charges or Group Relief, please tick the box below to indicate if you have taken account of the restrictions imposed by Section 1085 TCA 1997.

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

## 2.3 CompanyDetails

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicateexpressionofdoubt	true or false	N	An Indicator of whether the filer has a genuine doubt about any of the details entered on the return.
expressionofdoubtdetails	Alpha	N	A description of any doubt the filer might have about the return being filed.
expressionofdoubtbasis	Alpha	N	A description of the doubt, the basis for the doubt and the tax law giving rise to the doubt.
expressionofdoubttaxamount	Numeric	N	The amount of tax in doubt in respect of the chargeable period to which the expression of doubt relates.
expressionofdoubtdocumentlist	Alpha	N	List of supporting documents that are being submitted in relation to the matter involved.
expressionofdoubtguidelines	Alpha	N	Identify any published Revenue guidelines consulted concerning the application of the law in similar circumstances.
numberofassociatedcompanies	Numeric	N	The number of associated companies in the group.
purchaseofownshares	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
purchaseofownsharesnotdistributed	Numeric	N	Total value of all payments referred to at (a) above which are to be treated as not being a distribution by virtue of Sec. 175(1) TCA 1997
purchaseofownsharesunquoted	Numeric	N	Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period
purchaseofownsharesnotdistributedunquoted	Numeric	N	Total value of all payments referred to at Line 1.8(a) which are to be treated as not being a distribution by virtue of Sec.176(1)
amendprioracperiodenddate	Date	N	The ending date for Accounting Period(s) originally assessed
amountofloanrepaid	Numeric	N	Amount of the Directors loan repaid.
amountofrefunddue	Numeric	N	Amount of refund due.
amountofloss	Numeric	N	Amount of loss (restricted by Section 1085 TCA 1997 where necessary) to be set back.
excesscreditsection766	Numeric	N	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766(4A)(a) TCA 1997
excesscreditsection766a	Numeric	N	Excess Research & development Credit arising in this accounting period to be offset under Sec. 766A(4A)(a) TCA 1997
taxreferenceno	Alpha	Y	The Company Tax Reference Number.
nameofcompany	Alpha	Y	The name of the company.
indicatetradingthroughbranchoragency	true or false	N	Indicator of whether the company is trading in the State through a Branch or Agency.
dateofcessationoftrade	Date	N	If the company ceased trading in this account period, state the date of cessation.
accountperiodstartdate	Date	Y	The starting date for the accounting period, which is covered by the return
accountperiodenddate	Date	Y	The end date for the accounting period, which is covered by the return
detailsofchange	Alpha	N	Details of Nature of Trade, Business, or Activity.
businessaddressline1	Alpha	N	Business Address, Line 1.
businessaddressline2	Alpha	N	Business Address, Line 2.
businessaddressline3	Alpha	N	Business Address Line 3.

Name	Type	Required (Y/N)	Description / Validation
businessaddressline4	Alpha	N	Business Address Line 4.
registeredofficeaddressline1	Alpha	N	Registered Office Address Line 1.
registeredofficeaddressline2	Alpha	N	Registered Office Address Line 2.
registeredofficeaddressline3	Alpha	N	Registered Office Address Line 3.
registeredofficeaddressline4	Alpha	N	Registered Office Address Line 4.
agenttain	Alpha	N	The TAIN number of the agent for the main taxpayer.
clientrefno	Alpha	N	The agents Reference number for the Client.
contactname	Alpha	N	Contact's Name.
contacttelno	Alpha	N	Contact's Telephone or E-mail.
nameofparentcompany	Alpha	N	The name of the parent company.
irishtaxreferencenumberofparent	Alpha	N	The Irish Tax Reference Number of the Parent Company.
countryofresidenceofparent	Alpha	N	Country of Residence of Parent Company.
indicateadditionalcomments	true or false	N	Indicator of whether company wishes to add any additional comments.
Additionalcommentsdetails	Alpha	N	Details of additional comments.
countryofresidenceetails	Alpha	N	Country of residence <i>Enter your country of residence. This field represents the code to reference the State in which they are resident. See <a href="#">Appendix 4</a> for list of country codes.</i>
taxidentificationNumber	Alpha	N	Tax Identification Number in country of residence
addressofresidenceetails	Alpha	N	Address in country of residence
indicatememberstateoftheeuropeancommunities	true or false	N	Indicator of residency in another Member State of the European Communities
amountofvaluebaseelosses	Numeric	N	Amount of loss (restricted by Section 1085 TCA 1997 where necessary) to be set back in claim for relief under Section 396B(3) TCA 1997
indicateamendselfassessment	true or false	N	Indicator of intention to amend return and self assessment for this period.  <i>Note: This attribute should not be populated for original returns; it can only be populated when a customer is completing an amendment to a return via ROS Online return form.</i>

CompanyDetails contains the following sub-elements: BeneficialOwners, Participator, Subsidiary, SurrenderOfLosses, AssociatedCompany, ClaimsToLosses, DirectorEmolument, DirectorAccount, ForeignCompany

### 2.3.1 BeneficialOwners

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The Beneficial Owner's Name.

Name	Type	Required (Y/N)	Description / Validation
address	Alpha	N	The address of Beneficial Owner.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Beneficial owner.
percentageshare	Numeric	N	Holding of percentage Shares.
percentageloanstock	Numeric	N	Holding of percentage Loan Stock.

### 2.3.2 Participator

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The name of the Participator.
address	Alpha	N	The address of Participator.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Participator.

### 2.3.3 ForeignCompany

Name	Type	Required (Y/N)	Description / Validation
Incorporatedcountryname	Alpha	N	The name of the foreign country the company is incorporated in

ForeignCompany contains the following sub-element: ForeignCompanyDetails

### 2.3.4 ForeignCompanyDetails

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The name of the Foreign Company for the legal owner.
taxreferenceno	Alpha	N	The ppsn of the Foreign Company for the legal owner.
foreigntaxreferenceno	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
address	Alpha	N	The address of the Foreign Company for the legal owner.
percentageshare	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentageloanstock	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.
namebenefown	Alpha	N	The name of the Foreign Company for the legal owner.
taxreferencenobenefown	Alpha	N	The ppsn of the Foreign Company for the legal owner.
foreigntaxreferencenobenefown	Alpha	N	The foreign tax ref number of the Foreign Company for the legal owner.
addressbenefown	Alpha	N	The address of the Foreign Company for the legal owner.
percentagesharebenefown	Numeric	N	The percentage of shares of the Foreign Company for the legal owner.
percentageloanstockbenefown	Numeric	N	The percentage of loan stock of the Foreign Company for the legal owner.

### 2.3.5 Subsidiary

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



Name	Type	Required (Y/N)	Description / Validation
taxreferenceno	Alpha	N	The Irish Tax reference number of the Subsidiary.
name	Alpha	N	The name of Subsidiary.
countryofresidence	Alpha	N	The country of residence of the Subsidiary

### 2.3.6 SurrenderOfLosses

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Company to which loss surrendered.
taxreferenceno	Alpha	N	The Irish Tax reference number of the Company to which loss surrendered.
natureofrelief	Alpha	N	The Nature of the relief for the surrendering losses.
amountsurrendered	Numeric	N	The Amounts of Loss Surrendered relating to the company.

### 2.3.7 AssociatedCompany

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	The Name of Associated Company.
taxreferenceno	Alpha	N	The Irish Tax Reference Number of the Associated Company.

Associated Company contains the following sub-element:

#### 2.3.7.1 Shareholder

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

Name	Type	Required (Y/N)	Description / Validation
nameofshareholder	Alpha	N	Name of Shareholder.
shareholdertaxreference no	Alpha	N	The Shareholders Irish Tax Reference number.
percentageshare	Numeric	N	Percentage of shareholder's shares in the company.

### 2.3.8 ClaimToLosses

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Company from which losses are claimed.
taxreferenceno	Alpha	N	The Irish Tax Reference Number from which losses are claimed.
natureofrelief	Alpha	N	The Nature of relief for the claimed losses.
amountclaimed	Numeric	N	The Amount Claimed.

### 2.3.9 DirectorEmolument

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

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

### 2.3.10 DirectorAccount

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Director or participator whose account details are being recorded.
ppsnumber	Alpha	N	The PPS Number of the director or participator whose account details are being recorded.
openingbalancedr	Numeric	N	The amount of a debit opening balance.
openingbalancecr	Numeric	N	The amount of a credit opening balance.
debits	Numeric	N	Amounts of any debits and advances.
credits	Numeric	N	Amounts of any credits and repayments.
closingbalancedr	Numeric	N	Amount of a debit closing balance.
closingbalancecr	Numeric	N	Amount of a credit closing balance.

## 2.4 TradingResults

TradingResults consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
profitsbeforecapitalallowances	Numeric	N	Trade Profits Chargeable at Standard Rate of 12.5% - Profits before Capital Allowances.
stallionprofitsbeforecapitalallowances	Numeric	N	Any profits entered at profitsbeforecapitalallowances that are Stallion Profits from trade of farming.
greyhoundstudprofitsbeforecapitalallowances	Numeric	N	Any profits entered at profitsbeforecapitalallowances, which refer to Greyhound Stud Profits before Capital

Name	Type	Required (Y/N)	Description / Validation
			Allowances.
balancingcharges	Numeric	N	Any balancing charges paid on trading results.
indicatecapitalallowances includepropincentives	true or false	N	Indicator of Capital Allowances including Property Incentives.
machineryandplant	Numeric	N	Capital Allowances on trading income relating to Machinery and Plant (including motor vehicles).
energyefficient	Numeric	N	Any amount entered at machineryandplant above that refers to 'energy-efficient equipment' under Sec 285A TCA 1997.
computersoftware	Numeric	N	If any amount at (a) above refers to computer software in respect of which an election is being made under Sec. 291(4)(a) TCA 1997 enter that amount here
companyelection	true or false	N	If the company is making an election under Sec. 291(4)(a) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
intangasselec	true or false	N	If the company is making an election under Sec. 291A(4) TCA 1997, tick the box (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedaccounts	Numeric	N	Amount of capital allowances claimed under Sec. 291A(3) TCA 1997 for this accounting period (Accounts-based allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassclaimedfixed	Numeric	N	Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) TCA 1997 (Fixed rate allowance) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestded	Numeric	N	Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassinterestcharge	Numeric	N	Amount of interest claimed as a charge on income under Sec. 247(4B) TCA 1997 for this accounting period in respect of the provision of specified intangible assets (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615electrans	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615elecacq	true or false	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615taxref	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt615name	Alpha	N	If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617electrans	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (I) whether the company is transferring or acquiring the asset (Transferring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617elecacq	true or false	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick

Name	Type	Required (Y/N)	Description / Validation
			the box and indicate: (I) whether the company is transferring or acquiring the asset (Acquiring) (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617taxref	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (II) the tax reference number of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
intangassjnt617name	Alpha	N	If a joint election is being made under Sec. 617(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate: (III) the name of the other company (Trade Profits chargeable at Standard Rate of 12.5%)
industrialbuildings	Numeric	N	Capital Allowances on trading income relating to Industrial Buildings.
other	Numeric	N	Other capital allowances on trading income.
expenpatentrights	Numeric	N	Amount of expenditure on patent rights in this accounting period for which the company is making an election under Sec. 755(4)(a) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
capallowpatentrights	Numeric	N	Amount of capital allowances claimed under Sec. 755(1) TCA 1997 for this accounting period in respect of the purchase of patent rights (Trade Profits chargeable at Standard Rate of 12.5%)
expenknowhow	Numeric	N	Amount of expenditure on know-how in this accounting period for which the company is making an election under Sec. 768(8) TCA 1997 (Trade Profits chargeable at Standard Rate of 12.5%)
allowexpenknowhow	Numeric	N	Amount of allowance claimed under Sec. 768(2) TCA 1997 for this accounting period in respect of expenditure on know-how (Trade Profits chargeable at Standard Rate of 12.5%)
tradinglossesbroughtforward	Numeric	N	Total Trading Losses Forward (from earlier accounting period(s))
lossesoffsetagainsttradingincome	Numeric	N	Balance of amount at 'Total Trading Losses Forward', not used in this accounting period and available for carry forward to succeeding accounting periods
balancetradinglossesavailabletocarryforward	Numeric	N	Total Trading Losses before Capital Allowances in this accounting period
charges	Numeric	N	Charges – other than those on excepted trades.
grouprelief	Numeric	N	Total Group Relief claimed
amountgroupreliefrespectedexcesscapallow	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess Capital allowances
amountgroupreliefrespectedtradecharges	Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade Charges
profitsexceptedtrade	Numeric	N	Excepted Trade Profits after losses, charges, capital allowances, balancing charges and group relief.
tradinglossesfwdexceptedtrade	Numeric	N	Total Trading Losses Forward (from earlier accounting period(s)) (Losses on the sale of Residential Development Land prior to 31/12/2008 should be reduced by 20% (Sec. 644C(2) TCA 1997))
balancetradinglossesavailabletocarryfwdexceptedtrade	Numeric	N	Balance of amount at 'Total Trading Losses Forward' above, not used in this accounting period and available for carry forward to succeeding accounting periods
lossesappropriateexceptedtrade	Numeric	N	Losses appropriate to this trade in this accounting period
profitsshipping	Numeric	N	Profits from Qualifying Shipping Activities before Capital Allowances.
balancingchargesshipping	Numeric	N	Balancing Charges relating to shipping income.
capitalallowancesshipping	Numeric	N	Specified Capital Allowances on qualifying shipping

Name	Type	Required (Y/N)	Description / Validation
g			activities.
machineryandplantshipping	Numeric	N	Capital allowances on Machinery and Plant (including motor vehicles) relating to qualifying shipping activities.
energyefficientshipping	Numeric	N	Any amount entered at machineryandplantshipping that refers to 'energy-efficient equipment' under Sec 285A TCA 1997
industrialbuildingsshipping	Numeric	N	Capital allowances on Industrial Buildings relating to qualifying shipping activities.
othershipping	Numeric	N	Other Capital allowances relating to qualifying shipping activities.
lossesbroughtforwardshipping	Numeric	N	Qualifying Shipping losses brought forward (from earlier accounting period(s)).
balancetradinglossesavailablecarryfwdshipping	Numeric	N	Qualifying Shipping Balance of Trading Losses available for carry forward to next period.
chargesshipping	Numeric	N	Charges on Qualifying Shipping activities.
groupreliefshipping	Numeric	N	Total Group Relief claimed on Qualifying Shipping activities.
<u>amountgroupreliefrespectedexcesscapallowshipping</u>	Numeric	N	Amount at 'Total Group Relief claimed' referred to Excess Capital allowances on Qualifying Shipping activities.
<u>amountgroupreliefrespectedtradechargesshipping</u>	Numeric	N	Amount at 'Total Group Relief claimed' referred to Trade Charges on Qualifying Shipping activities.
indicatepartytotonnagetaxelection	true or false	N	Indicator as to whether the company or group of companies is party to Tonnage Tax election under Section 697D TCA 1997.
nametonnagetax	Alpha	N	Name of Company.
taxreferencenotonnagetax	Alpha	N	Tax Reference Number.
datefromtonnagetax	Date	N	Tonnage Tax – Accounting Period start date. (dd/mm/yyyy).
datetotonnagetax	Date	N	Tonnage Tax - – Accounting Period end date. (dd/mm/yyyy).
indicatemetlimittonnagetax	true or false	N	Indicator of whether the Company met the 75% limit on chartered-in-tonnage.
indicatemetlimittonnagetaxgroup	true or false	N	Indicator of whether the Company was party to a tonnage tax group election.
nametonnagetaxgroup	Alpha	N	Name of tonnage tax group of companies.
nameofrepresentativetonnagetaxgroup	Alpha	N	Name of representative company - Tonnage Tax Group.
taxreferencenumbertonnagetaxgroup	Alpha	N	Tax reference number of representative company.
datefromtonnagetaxgroup	Date	N	Group Tonnage Tax From Date. (dd/mm/yyyy).
datetotonnagetaxgroup	Date	N	Group Tonnage Tax To Date, (dd/mm/yyyy).
grouparrangementtonnagetaxgroup	Alpha	N	Indicator of whether the Group met the 75% limit on chartered-in-tonnage.  It can be one of the following values: "Yes", "No", or "Not Applicable".  'Not applicable' if the company is party to a group arrangement but is not the representative company.
profittonnagetax	Numeric	N	Total Tonnage Tax Profits.
indicateelectundersection80a	true or false	N	Indicator if making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery.
confirmdeductionhasbeenmadeports	Numeric	N	Amount of donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997.

Name	Type	Required (Y/N)	Description / Validation
confirmdeductionhasbeenmadecharities	Numeric	N	Amount of donations to Charities and other Approved Bodies and claim relief under Section 848A TCA 1997.
confirmdeductionhasbeenmadeotherbodies	Numeric	N	Confirmation that a deduction has been made in this accounting period of this amount in respect of Donations to Other Approved Bodies and claim relief under Section 848A TCA 1997
extractsfromaccountsfrom	Date	N	Extracts from Accounts period starting date. (dd/mm/yyyy).
extractsfromaccountsto	Date	N	Extracts from Account period ending date. (dd/mm/yyyy).
extractsfromaccountsendingdate	Date	N	Extracts from Account – Ending date of the return with which the accounts were submitted. (dd/mm/yyyy).
indicatesubmitviaixbrl	true or false	N	Extracts from Account – Option to submit financial statements in iXBRL format via ROS.
extractsfromaccountssales	Numeric	N	Extracts from accounts - Sales/Receipts/Turnover.
extractsfromaccountsreceipts	Numeric	N	Extracts from accounts - Receipts from Government Agencies - GMS, etc.
extractsfromaccountsotherincome	Numeric	N	Extracts from accounts - Other Income.
extractsfromaccountspurchases	Numeric	N	Extracts from accounts - Purchases.
extractsfromaccountsgross trading profit	Numeric	N	Extract from accounts - Gross Trading Profits.
extractsfromaccountssalaries	Numeric	N	Extract from accounts - Salaries/Wages, Staff Costs.
extractsfromaccountsdirectors remuneration	Numeric	N	Extract from Accounts - Directors' remuneration including fees.
extractsfromaccountssubcontractors	Numeric	N	Extracts from accounts - Sub-Contractors.
extractsfromaccountsprofessional fees	Numeric	N	Extracts from accounts - Consultancy, Professional Fees.
extractsfromaccountssubsistence	Numeric	N	Extracts from accounts - Motor, Travel and Subsistence.
extractsfromaccountsrepairs renewals	Numeric	N	Extracts from accounts - Repairs/Renewals.
extractsfromaccountsinterest payables	Numeric	N	Extracts from accounts - Interest Payable.
extractsfromaccountsdepreciation	Numeric	N	Extract from accounts - Depreciation, Goodwill, Capital write-off.
extractsfromaccountsprovision for bad debts	Numeric	N	Extracts from accounts - Provisions including Bad Debts - positive.
extractsfromaccountsprovision for bad debts neg	Numeric	N	Extracts from accounts - Provisions including Bad Debts - negative.
extractsfromaccountssother expenses	Numeric	N	Extracts from accounts - Other Expenses (Total).
extractsfromaccountsdirectors current ac	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – positive.
extractsfromaccountsdirectors current ac neg	Numeric	N	Extracts from accounts - Balance of Director's current and loan accounts – negative.
extractsfromaccountssstock work in progress finished goods	Numeric	N	Extracts from accounts - Stock, Work In Progress, Finished Goods.
extractsfromaccountsdebtors	Numeric	N	Extracts from accounts - Debtors and Prepayments.
extractsfromaccountscash bank	Numeric	N	Extracts from accounts - Cash on hand, Bank – Debit.
extractsfromaccountsbank loan overdraft	Numeric	N	Extracts from accounts - Bank/Loans/ Overdraft - credit.
extractsfromaccountscreditors and accruals	Numeric	N	Extract from accounts - Creditors and Accruals.



Name	Type	Required (Y/N)	Description / Validation
extractsfromaccountsclientaccountbalance	Numeric	N	Extracts from accounts - Client account Balances - Debit.
extractsfromaccountsclientaccountbalancecr	Numeric	N	Extracts from accounts - Client Account Balances - Credit.
extractsfromaccountstaxcreditors	Numeric	N	Extract from accounts - Tax Creditors.
extractsfromaccountsshareholdersfunds	Numeric	N	Extracts from accounts - Shareholder's Funds - positive.
extractsfromaccountsshareholdersfundsneg	Numeric	N	Extracts from accounts - Shareholder's Funds - negative.
extractsfromaccountsordinaryprofitbeforetax	Numeric	N	Extracts from accounts - Profit on ordinary activities before taxation.
extractsfromaccountsordinarylossbeforetax	Numeric	N	Extract from accounts - Loss on ordinary activities before taxation.
extractsfromaccountssubscriptions	Numeric	N	Extracts from accounts - Subscriptions and Donations.
extractsfromaccountsentertainment	Numeric	N	Extracts from accounts - Entertainment Expenses.
extractsfromaccountsdisallowablelegalexpenses	Numeric	N	Extracts from accounts - Disallowable legal and professional expenses.
extractsfromaccountssection130interest	Numeric	N	Extracts from accounts - Section 130 Loan Interest.
extractsfromaccountslightheatandphone	Numeric	N	Extracts from accounts - Light, Heat and Phone.
extractsfromaccountsgainonsaleofassets	Numeric	N	Extracts from accounts - Net Gain on sale of fixed/chargeable assets.
extractsfromaccountslossonsaleofassets	Numeric	N	Extracts from accounts - Net loss on sale of fixed/chargeable assets.
extractsfromaccountsindicatorofemphasisofmatter	true or false	N	Extracts from accounts – Indicator of whether there is any emphasis of matter opinions from the auditors.
extractsfromaccountsindicatorofqualifiedopinion	true or false	N	Extract from accounts – Indicator of whether there is any qualified opinion from the auditors.
extractsfromaccountsindicatorofdisclaimedopinion	true or false	N	Extracts from accounts – Indicator of whether there is any disclaimed opinion from the auditors.
extractsfromaccountsindicatorofadverseopinion	true or false	N	Extracts from accounts – Indicator of whether there is any adverse opinion from the auditors.
extractsfromaccountsindicatorofchangeinaccountingpolicywithregardtodepreciationoffixedassets	true or false	N	Extracts from accounts – Indicator of whether there has been any changes in accounting policy with regard to depreciation of fixed assets.
extractsfromaccountsindicatorofchangeinaccountingpolicywithregardtostocksandworkinprogress	true or false	N	Extracts from accounts – Indicator of whether there has been any change in accounting policy with regard to stocks and work in progress.
extractsfromaccountsindicatorofchangeinaccountingpolicywithregardtodevelopmenttransactions	true or false	N	Extracts from accounts - Indicator of whether there has been any change in accounting policy with regard to development transactions.
extractsfromaccountsindicatorofchangeinaccountingpolicy	true or false	N	Extracts from accounts - Indicator of whether there has been any other changes in accounting policy.
extractsfromaccountsindicatorofprioryearadjustments	true or false	N	Extracts from accounts – Indicator of whether there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors.
extractsfromaccountsindicatorofchangeinnatureofactivities	true or false	N	Extracts from accounts - Indicator of whether there has been a change in the nature of the Company's/business' activities during the accounting period.
extractsfromaccountsindicatorofexceptionalitems	true or false	N	Extracts from accounts – Indicator of whether there are any exceptional items as defined in the Financial Reporting Standards, occurred during the year.
extractsfromaccountsadditionalnotes	Alpha	N	Extracts from accounts - Additional notes.
lossesclaimedundercarryback	Numeric	N	Loss claimed under Sec. 396A(3) TCA 1997 (carry back

Name	Type	Required (Y/N)	Description / Validation
back			of losses)
amountoflossesutilised	Numeric	N	Amount of losses utilised in this accounting period
amountoflossesutilised exceptedtrade	Numeric	N	Amount of losses utilised in this accounting period - Excepted Trade Profits
amountoflossesutilised shipping	Numeric	N	Amount of losses utilised in this accounting period - Shipping
indicateelectundersection4522	true or false	N	Indicator if making an election to have any interest payable, under Section 452(2)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv)
indicateelectundersection4523a	true or false	N	Indicator if making an election to have any interest payable, under Section 452(3A)(a), treated as not being a distribution for the purposes of Section 130(2)(d)(iv)

TradingResults contains the following sub-elements: Ship, ProfitResourceRentTax.

## 2.4.1 Ship

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

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

## 2.4.2 ProfitResourceRentTax

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

Name	Type	Required (Y/N)	Description / Validation
totalprofitresourcerenttaxdue	Numeric	N	Total Profit Resource Rent Tax Due

ProfitResourceRentTax contains the following sub-element: ProfitResourceRentTaxDetails.

### 2.4.2.1 ProfitResourceRentTaxDetails

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

Name	Type	Required (Y/N)	Description / Validation
licencenumber	Alpha	N	Licence Number / Authorisation ID
aggrCumulativeExpen	Numeric	N	Aggregate Cumulative Field Expenditure.



Name	Type	Required (Y/N)	Description / Validation
diture			
amountOfExpenditure	Numeric	N	Amount of Field Expenditure applicable for the period to which this return relates.
amountOfExpenditure Previous	Numeric	N	Amount of Field Expenditure applicable for the previous accounting periods.
aggrCumulativeProfits	Numeric	N	Aggregate Cumulative Field Profits
amountOfProfits	Numeric	N	Amount of Field Profits applicable for the period to which this return relates
amountOfProfitsPrevious	Numeric	N	Amount of Field Profits applicable for the previous accounting periods.
amountPayable	Numeric	N	Amount of Profit Resource Rent Tax, if any, payable for this Taxable Field

## 2.5 RentalIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicatecompliance	true or false	N	Indicator of whether the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises.
rentalincomevalue	Numeric	N	Rental Income (include 'Section 23' Relief clawback, if any).
balancingcharges	Numeric	N	Balancing Charges.
lossescarriedforward	Numeric	N	Total of Losses carried forward from preceding accounting periods
balanceoflossesavailable carriedforward	Numeric	N	Balance of amount at 'Total of Losses carried forward', not used in this accounting period and available for carry forward to succeeding accounting periods
indicateincludespropertyincentives	true or false	N	Indicator as to whether a claim to tax relief on property-based incentive schemes is included.
capitalallowancesagainst rentalincome	Numeric	N	Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward).
othercapitalallowances	Numeric	N	Other Rental Capital Allowances.
totalcapitalallowances	Numeric	N	Total Capital Allowances for offset against Rental Income.
excessrentalcapitalallowances	Numeric	N	Excess Rental Capital Allowances from this accounting period that you have entered at Other Rental Capital Allowances against other income in this accounting period (Section 308(4) TCA 1997).
groupreliefonexcesscapitalallowances	Numeric	N	Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period.
totalexcesscapitalallowances	Numeric	N	Total excess capital allowances for offset against other income in this accounting period.
amountoflossesutilised	Numeric	N	Amount of losses utilised in this accounting period - Rental Income from Land and Property in the State

## 2.6 IrishInvestmentIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
grossinterestreceivedwithtax	Numeric	N	Gross Interest received or credited under deduction of Irish tax.
grossinterestreceivedwithouttax	Numeric	N	Gross Interest received or credited without deduction of Irish tax.
patentroyaltyincomereceivedwithtax	Numeric	N	Patent Royalty Income received under deduction of Irish Tax
otherincomereceivedwithtax	Numeric	N	Other Income received under deduction of Irish tax
otherincomereceivedwithouttax	Numeric	N	Other Income received without deduction of Irish tax
stallionprofits	Numeric	N	Any of the income at otherincomereceivedwithouttax that refers to non-farming trade Stallion Profits.
greyhoundstudfees	Numeric	N	Any of the income at otherincomereceivedwithouttax that refers to Greyhound Stud Fees.
amountofstallionlossesforcarryforward	Numeric	N	Amount of stallion losses for carry forward against future non-farming trade Stallion profits.
amountofgreyhoundlossesforcarryforward	Numeric	N	Amount of greyhound losses for carry forward against future Greyhound Stud Fees.
distributions	Numeric	N	All Distributions (excluding distributions from Exempt Profits listed in the Exempt Profits Panel).
amounttaxablesec766	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766(7C)(b) or 766(7C)(c) TCA 1997)
amounttaxablesec766a	Numeric	N	Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii) TCA 1997)
distributionsreceivedfromreit	Numeric	N	Distributions received from a REIT
totalfilmclawback	Numeric	N	Total Film Clawback

IrishInvestmentIncome contains the following sub-elements: InvestmentUndertaking, **FilmClawback**

### 2.6.1 InvestmentUndertaking

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Investment Undertaking.
address1	Alpha	N	Address Line 1.
address2	Alpha	N	Address Line 2.
address3	Alpha	N	Address Line 3.
gaintaxablelowrate	Numeric	N	Gain on deemed disposal taxable at 26%

### 2.6.2 FilmClawback

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

Name	Type	Required (Y/N)	Description / Validation
filmcertref	Alpha	N	Film Certificate Number
unauthamtchargeablesec4813ac	Numeric	N	Unauthorised amount chargeable to tax under Case IV of Schedule D in respect of this certificate

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

## 2.7 ForeignIncome

The ForeignIncome element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
foreigndividendincomebeforetax	Numeric	N	Foreign Dividend Income before deduction of Irish tax (standard rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made.
otherforeigndividendincomebeforetax	Numeric	N	Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%).
otherforeignincomebeforetax	Numeric	N	Other Foreign Income before deduction of Irish tax (Higher Rate 25%).

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

### 2.7.1 ForeignDepositAccount

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Foreign Deposit Account
address1	Alpha	N	Address - Line 1 of Foreign Deposit Account
address2	Alpha	N	Address - Line 2 of Foreign Deposit Account
address3	Alpha	N	Address - Line 3 of Foreign Deposit Account.
date	Date	N	Date Foreign Deposit Account was opened.
amountdepositedonopening	Numeric	N	Amount deposited on opening
nameintermediary	Alpha	N	Name of Intermediary.
address1intermediary	Alpha	N	Address - Line 1 of Intermediary.
address2intermediary	Alpha	N	Address - Line 2 of Intermediary.
address3intermediary	Alpha	N	Address - Line 3 of Intermediary.

### 2.7.2 ForeignLifePolicy

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

Name	Type	Required (Y/N)	Description / Validation
paymenttaxable	Numeric	N	Payment taxable Case III Sch. D (Section 747 D(b) TCA 1997).
gaintaxable	Numeric	N	Gain taxable Case IV Sch. D (Section 730K(1) TCA 1997).
name	Alpha	N	Name of person who commenced Foreign Life Policy.
address1	Alpha	N	Address - Line 1 of person who commenced Foreign Life Policy.
address2	Alpha	N	Address - Line 2 of person who commenced Foreign Life Policy.

Name	Type	Required (Y/N)	Description / Validation
address3	Alpha	N	Address - Line 3 of person who commenced Foreign Life Policy.
termsofpolicy	Alpha	N	Terms of the Policy.
annualpremiumspayable	Numeric	N	Annual Premiums Payable.
policyacquirername	Alpha	N	Name - Foreign Life Policy Acquirer
policyacquireraddress1	Alpha	N	Address - Line 1 – Foreign Life Policy Acquirer.
policyacquireraddress2	Alpha	N	Address - Line 2 - Foreign Life Policy Acquirer
policyacquireraddress3	Alpha	N	Address - Line 3 - Foreign Life Policy Acquirer

### 2.7.3 OffshoreFund

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

Name	Type	Required (Y/N)	Description / Validation
incometaxable	Numeric, optional	N	Income taxable Case III Sch. D (Section 747D(b) TCA 1997) Up to 12 numeric characters (999999999999).
gaintaxablelowrate	Numeric, optional	N	Gain taxable @ 26% Case IV Sch. D (Section 747E(1)(a) TCA 1997).
name	Alpha, optional	N	Name of Offshore Fund.
address1	Alpha, optional		Address - Line 1 of Offshore Fund.
address2	Alpha, optional	N	Address - Line 2 of Offshore Fund.
address3	Alpha, optional	N	Address - Line 3 of Offshore Fund.
datematerialinterestwasacquired	Date, optional	N	Date Material Interest was acquired.
amountinvested	Numeric, optional	N	Amount of capital invested in acquiring the material interest.
intermediaryname	Alpha, optional	N	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha, optional	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha, optional	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha, optional	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.

### 2.7.4 OtherOffshoreProduct

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

Name	Type	Required (Y/N)	Description / Validation
name	Alpha	N	Name of Other Offshore Product.
address1	Alpha	N	Address - Line 1 of Other Offshore Product.
address2	Alpha	N	Address - Line 2 of Other Offshore Product.
address3	Alpha	N	Address - Line 3 of Other Offshore Product.

Name	Type	Required (Y/N)	Description / Validation
Datmaterialinterestwasaquired	Date	N	Date material interest was acquired.
amountofpaymentmade	Numeric	N	Amount of payment made in acquiring the material interest.
intermediaryn0061me	Alpha	N	Name of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress1	Alpha	N	Address line 1 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress2	Alpha	N	Address line 2 of intermediary (if any) through whom the material interest was acquired.
intermediaryaddress3	Alpha	N	Address line 3 of intermediary (if any) through whom the material interest was acquired.

## 2.8 ExemptIncome

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
profitfromwoodlands	Numeric	N	Net Profit or gains from Woodlands.
lossfromwoodlands	Numeric	N	Loss from Woodlands.
distributionsfromwoodlands	Numeric	N	Distributions out of exempt profit or gains from Woodlands.
otherexemptincome	Numeric	N	Other Exempt Income.

## 2.9 CapitalGains

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicatedisposalsbetweenconnectedpersonsquotedshares	true or false	N	Indicator of disposals between connected persons quoted shares/securities.
aggregateconsiderationquotedshares	Numeric	N	Aggregate consideration of quoted shares/securities.
indicatedisposalsbetweenconnectedpersonsunquotedshares	true or false	N	Indicator of disposals between connected persons unquoted shares/securities.
aggregateconsiderationunquotedshares	Numeric	N	Aggregate consideration of unquoted shares/securities.
numberofdisposalsagricultural land and buildings	Numeric	N	Number of disposals of Agricultural land and buildings.
indicatedisposalsbetweenconnectedpersonsagricultural land and buildings	true or false	N	Indicator of disposals between connected persons agricultural land and buildings.
aggregatearea in hectares agricultural land and buildings	Numeric	N	Aggregate area in hectares of agricultural land and buildings.
aggregateconsideration agricultural land and buildings	Numeric	N	Aggregate consideration of agricultural land and buildings.
numberofdisposalscommercial premises	Numeric	N	Number of disposals of commercial premises.
indicatedisposalsbetweenconnectedpersonscommercial premises	true or false	N	Indicator of disposals between connected persons commercial premises.

Name	Type	Required (Y/N)	Description / Validation
aggregateconsiderationcommercialpremises	Numeric	N	Aggregate consideration of commercial premises.
numberofdisposalsresidentialpremises	Numeric	N	Number of disposals of residential premises.
indicatedisposalsbetweenconnectedpersonsresidentialpremises	true or false	N	Indicator of disposals between connected persons residential premises.
aggregateconsiderationresidentialpremises	Numeric	N	Aggregate consideration of residential premises.
aggregateconsiderationventurefundgain	Numeric	N	Aggregate consideration of Venture Fund Gain (Section 541C(2)(b) TCA 1997).
numberofdisposalsotherassets	Numeric	N	Number of disposals of other assets.
indicatedisposalsbetweenconnectedpersons otherassets	true or false	N	Indicator of disposals between connected persons other assets.
aggregateconsiderationotherassets	Numeric	N	Aggregate consideration of other assets.
totalconsiderationondisposals	Numeric	N	Total consideration of Disposals.
incidentalcostofdisposals	Numeric	N	Incidental cost(s) of disposal(s).
aggregatenetconsiderationondisposals	Numeric	N	Aggregate net consideration (after incidental costs of disposals).
costofacquisition	Numeric	N	Cost of acquisition (if assets acquired prior to 6/4/1974 or otherwise not at arm's length substitute market value for cost) - indexed as appropriate.
indicateacquisitionnotatarmslength	true or false	N	Indicator of acquisition not at arm's length.
amountofenhancementexpenditureclaimed	Numeric	N	Amount of enhancement expenditure claimed – indexed where appropriate.
amountofchargeablegain	Numeric	N	Amount of Chargeable Gain/s.
previousgainsrolledover	Numeric	N	Previous Gain/s Rolled-over (now chargeable).
netlosses	Numeric	N	Net loss/es in this accounting period.
unusedlossesfrompriorperiod	Numeric	N	Unused loss/es from prior accounting period(s).
netchargeablegain	Numeric	N	Net Chargeable Gain
netchargeablegaininsection540A	Numeric	N	Amount at 'Net Chargeable Gain' referred to a disposal of emissions allowances under Section 540A TCA 1997
unusedlossesforcarryforward	Numeric	N	Unused losses for carry forward to future accounting periods.
netchargeablegainatlow	Numeric	N	Amount of Net Chargeable Gain at 30% (Enter the amount of the gain and not the amount of the tax payable)
netchargeablegainatmedium	Numeric	N	Amount of Net Chargeable Gain at 33% (Enter the amount of the gain and not the amount of the tax payable)
netchargeablegainat40	Numeric	N	Net Chargeable Gain @ 40% (amount of the gain and not the amount of tax payable).
netchargeablegaininventure	Numeric	N	Net Chargeable in respect of Venture fund Capital (amount of the gain and not the amount of the tax payable)

## 2.10 ChargeableAssets

This element consists of the following attribute:

Name	Type	Required (Y/N)	Description / Validation
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Name	Type	Required (Y/N)	Description / Validation
considerationshares	Numeric	N	Shares (quoted & unquoted) Consideration.
numberofacquisitionsresidentialpremises	Numeric	N	Number of acquisitions of Residential Premises.
considerationresidentialpremises	Numeric	N	Residential Premises Consideration.
numberofacquisitionscommercialpremises	Numeric	N	Number of Acquisitions of Commercial Premises.
considerationcommercialpremises	Numeric	N	Commercial Premises Consideration.
numberofacquisitionsagricultural	Numeric	N	Number of Acquisitions of Agricultural Land.
considerationagricultural	Numeric	N	Agricultural Land Consideration.
numberofacquisitionsdevelopmentland	Numeric	N	Number of Acquisitions of Development Land.
considerationdevelopmentland	Numeric	N	Development Land Consideration.
numberofacquisitionsbusinessassets	Numeric	N	Number of Acquisitions of Business Assets.
considerationbusinessassets	Numeric	N	Business Assets Consideration.
numberofacquisitionsantiques	Numeric	N	Number of Acquisitions of Antiques/Works of Art.
considerationantiques	Numeric	N	Antiques/Works of Art Consideration.
numberofacquisitionsother	Numeric	N	Number of Acquisitions of Other.
considerationother	Numeric	N	Other Consideration.

## 2.11 Deductions

The Deductions element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
managementexpenses	Numeric	N	Management Expenses.
groupreliefmanagementexpenses	Numeric	N	Group Relief - Management Expenses.
reliefundersection247	Numeric	N	Relief under Sec.247
detailsofotherdeductions	Alpha	N	Details of Other Deductions.
amountfofotherdeductions	Numeric	N	Amount of Other Deductions.
doubletaxationrelief	Numeric	N	Double Taxation Relief.
reliefclaimedstatecompanies	Numeric	N	Amount of relief claimed by certain companies incorporated in the State on or after 14 October 2008 (Sec. 486C TCA 1997)
detailsofotherreliefs	Alpha	N	Details of Other Reliefs.
amountfofotherreliefs	Numeric	N	Amount of Other Reliefs.
tradinglosses	Numeric	N	Trading Losses.
tradinglossesexcesscapital	Numeric	N	Trading Losses Excess Capital Allowances.
tradinglossescarriedback	Numeric	N	Trading Losses Carried Back.
tradingcharges	Numeric	N	Trading Charges.
tradinggrouprelief	Numeric	N	Trading Group Relief.
profserviceswithholdingtaxonfees	Numeric	N	Gross Professional Services Withholding Tax on Fees included in Trading Results Panel (include any amount already refunded as part of an interim refund claim).
otherincometax	Numeric	N	Other Income Tax borne on income received.

Name	Type	Required (Y/N)	Description / Validation
indicateincludestaxborne onexemptprofits	true or false	N	Indicator if it includes tax borne on exempt profits.
groupreliefnontradecharges	Numeric	N	Group Relief (non-trade charges)
excesstotalcontributioncarriedforwardreliefs	Numeric	N	Excess 'total contribution' in this accounting period to be carried forward
amountprofserviceswithholdingtaxrefunded	Numeric	N	Amount of Professional Services Withholding Tax already refunded or offset as part of an interim claim
amountprofserviceswithholdingtaxretained	Numeric	N	Amount of Professional Services Withholding Tax retained under Sec.527 (3)(a)
amountofreliefclaimedforeigncredit	Numeric	N	Additional Foreign Credit (Schedule 24 par 91) – amount of relief claimed

## 2.12 ResearchAndDevelopmentCredit

The ResearchAndDevelopmentCredit element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
researchandddcreditclaimedunder766	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997.
researchandddcreditclaimedunder766referredplantmachinery	Numeric	N	Amount of Research & Development credit claimed under Section 766 TCA 1997 that refers to expenditure on plant and machinery
researchandddcreditsurrenderedunder766	Numeric	N	Amount of credit included at (a) above that has been surrendered in accordance with Sec.766(2A).
researchandddcreditclaimedunusedunder766	Numeric	N	Amount of unused Research & Development Credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period.
unusedcreditcarriedforward766	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) TCA 1997
unusedcreditcarriedforward766iii	Numeric	N	Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) TCA 1997
constructioncreditclaimedunder766	Numeric	N	Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period.
constructioncreditclaimedunusedunder766	Numeric	N	Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period.
unusedcreditcarriedforward766a	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997
unusedcreditcarriedforward766aiii	Numeric	N	Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997
researchandddgroupreliefclaimedunder766	Numeric	N	Amount of Research and Group Relief claimed under Section 766A TCA 1997 (excess credit claimed).
researchandddgroupreliefsurrenderedunder766	Numeric	N	Amount of Research and Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered).
totalcreditclaimed	Numeric	N	Research and Development credit - Total Credit Claimed = (researchandddcreditclaimedunder766 plus researchandddcreditclaimedunusedunder766 plus constructioncreditclaimedunder766 plus constructioncreditclaimedunusedunder766 plus researchandddgroupreliefclaimedunder766 less researchandddgroupreliefsurrenderedunder766)
amountrepayablesection 766	Numeric	N	Amount repayable under Section 766(4B)(b)(i) TCA 1997



Name	Type	Required (Y/N)	Description / Validation
amountrepayablesection766a	Numeric	N	Amount repayable under Section 766A(4B)(b)(i) TCA 1997
amountclaimedsection766	Numeric	N	Amount of claim under Sec. 766(4B)(b)(ii)(II) TCA 1997
amountclaimedsection766a	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(ii)(II) TCA 1997
amountclaimedsection766iii	Numeric	N	Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997
amountclaimedsection766aiii	Numeric	N	Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997
subcontractedexpenditure	Numeric	N	Research & Development expenditure on sub-contracted expenditure to universities and companies (Section 766 TCA 1997)
subcontractedexpenditureotherperson	boolean	N	Mandatory if amount in subcontractedexpenditure > 0
baseyearexpenditure	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997)
baseyearexpenditureferredplantmachinery	Numeric	N	Base year expenditure (2003) (Section 766 TCA 1997) that refers to expenditure on plant & machinery.
allowanceclaimedcapex	Numeric	N	Allowance claimed for capital expenditure on scientific research (Sec. 765 TCA 1997)
unusedcreditcarriedforward766biii	Numeric	N	Amount of unused credit carried forward under Sec. 766(4C)
unusedcreditcarriedforward766biiipsnumber	String	N	Mandatory if amount entered in unusedcreditcarriedforward766biii > 0. Must be valid Irish tax number
unusedcreditcarriedforward766biiipsnumber2	String	N	Optional second tax reference field. Must be valid Irish tax number
unusedcreditcarriedforward766biiipsnumber3	String	N	Optional third tax reference field. Must be valid Irish tax number
unusedcreditcarriedforward766a3a	Numeric	N	Amount of unused credit carried forward under Sec. 766A(3A)
unusedcreditcarriedforward766a3aindicator	String (boolean)	N	Please tick the box to confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3a).  Mandatory if amount in unusedcreditcarriedforward766a3a > 0
researchanddevelopmentgroupreliefclaimforexcessunder766	Numeric	N	Excess Research & Development Credit claimed under Sec. 766(4A)(a) TCA 1997 (carry back of R&D from succeeding accounting period)
researchanddevelopmentgroupreliefclaimforexcessunder766a	Numeric	N	Excess Research & Development Credit claimed under Sec. 766A(4A)(a) TCA 1997 (carry back of R&D from succeeding period)

ResearchAndDevelopmentCredit contains the following sub-element: EmployeeDetails

## 2.12.1 EmployeeDetails

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

Name	Type	Required (Y/N)	Description / Validation
researchanddevelopmentcreditsurrenderedunder766emp	Numeric	N	The amount surrendered under Sec 766. (2A)
employeeppsn	Alpha	N	The ppsn of the employee

## 2.13 FilmCorporationTaxCredit

This element consists of the following attribute:

Name	Type	Required (Y/N)	Description / Validation
totalclaimed	Numeric	N	Total Film Corporation Tax Credit claimed

FilmCorporationTaxCredit contains the following sub-element: FilmDetails

### 2.13.1 FilmDetails

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

Name	Type	Required (Y/N)	Description / Validation
filmcertnumber	Alpha	N	Film Certificate Number
filmcertdate	Date	N	Date Film Certificate issued (DD/MM/YYYY)
filmcompleted	true or false	N	Has this Film being completed?
amountcreditapproved	Numeric	N	Amount of Film Corporation Tax Credit Approved
firstinstallmentclaimed	Numeric	N	Film Corporation Tax Credit claimed - 1st instalment
canclaimsecondinstallment	true or false	N	This field is not visible on the screens.
secondinstallmentclaimed	Numeric	N	Film Corporation Tax Credit Claimed - 2nd instalment
totalfilmbudget	Numeric	N	Total budget for this film
totalirishbudget	Numeric	N	Total amount of Irish budget for this film
filmtype	Alpha	N	Type of Film – TV series, documentary etc.
numberemployed	Numeric	N	Number of persons employed in the making of this film

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

## 2.14 CapitalGainsDevelopmentLand

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicatedisposalsbetweenconnectedpersonsdevelopmentlandquotedshares	true or false	N	Indicator of disposals between connected persons development land quoted shares/securities.
aggregateconsiderationdevelopmentlandquotedshares	Numeric	N	Aggregate Consideration of development land quoted shares/securities.
indicatedisposalsbetweenconnectedpersonsdevelopmentlandunquotedshares	true or false	N	Indicator of disposals between connected persons development land unquoted shares/securities.
aggregateconsiderationdevelopmentlandunquotedshares	Numeric	N	Aggregate Consideration Development Land Unquoted Shares/securities.
numberofdisposalsdevelopmentland	Numeric	N	Number of disposals of development Land/Buildings.
indicatedisposalsbetweenconnectedpersonsdevelopmentland/buildings	true or false	N	Indicator of disposals between connected persons development land/buildings.
aggregateareadevelopmentland	Numeric	N	Aggregate Area of development land.
aggregateconsiderationdevelopmentland/buildings	Numeric	N	Aggregate consideration of development land/buildings.
numberofdisposalsdevelopmentlandcommercialpremises	Numeric	N	Number of disposals of development land commercial premises.
indicatedisposalsbetweenconnectedpersons	true or false	N	Indicator of disposals between connected persons

Name	Type	Required (Y/N)	Description / Validation
nconnectedpersonsdev commercialpremises			development land commercial premises.
aggregateconsiderationd evcommercialpremises	Numeric	N	Aggregate consideration of development land commercial premises.
numberofdisposalsdevre sidentialpremises	Numeric	N	Number of disposals of development land residential premises.
indicatedisposalsbetwee nconnectedpersonsdevre sidentialpremises	true or false	N	Indicator of disposals between connected persons of development land residential premises.
aggregateconsiderationd evresidentialpremises	Numeric	N	Aggregate consideration of development land residential premises.
numberofdisposalsdevot herassets	Numeric	N	Number of disposals of development other assets.
Indicatedisposalsbetwee nconnectedpersonsdevot herassets	true or false	N	Indicator of disposals between connected person development land other assets.
aggregateconsiderationd evotherassets	Numeric	N	Aggregate consideration of development land other assets.
totalconsiderationondisp osalsdev	Numeric	N	Total consideration on development land disposals.
incidentalcostofdisposals dev	Numeric	N	Incidental cost(s) of development land disposal(s).
aggregatenetconsideratio nondisposalsdev	Numeric	N	Aggregate net consideration (after incidental costs of disposals) on development land disposals.
costofacquisitiondev	Numeric	N	Cost of development acquisition. (if assets acquired prior to 6/4/1974 or otherwise not at arm's length, substitute market value for costs) – indexed as appropriate.
indicateacquisitionnotatar mslengthdev	true or false	N	Indicate development land acquisition not at arms length.
currentusevaluedev	Numeric	N	Current use development land value – Indexed where appropriate.
costlesscurrentusedev	Numeric	N	Cost less current development land use value (no indexation)
amountofenhancementex penditureclaimeddev	Numeric	N	Amount of enhancement expenditure claimed for development land (no indexation)
chargeablegainsdev	Numeric	N	Development land Chargeable Gain/s.
netlossesdev	Numeric	N	Development land Net Losses in this accounting period.
unusedlossesprioriyearde v	Numeric	N	Unused loss/es from prior accounting period(s) (loss on sale of development land only).
netchargeablegaindev	Numeric	N	Net Development Land Chargeable Gain.
unusedlossescarriedforw arddev	Numeric	N	Unused losses for carry forward to future accounting periods (loss on sale of development land only).
netchargeablegaininitialp revperiod1dev	Numeric	N	Net chargeable gain in 1st initial previous period of development land.
netchargeablegaininterim prevperioddev	Numeric	N	Net chargeable gain in interim previous period of development land.
netchargeablegainlatepre vperioddev	Numeric	N	Net chargeable gain in latter previous period of development land.
netchargeablegaininitialt hisperioddev	Numeric	N	Net chargeable gain initial for this period in development land
netchargeablegainlatethi sperioddev	Numeric	N	Net chargeable gain in latter for this period in development land.
cponetchargeablegain	Numeric	N	Net Chargeable Gain in respect of a disposal under CPO (Compulsory Purchase Order)
cpodatedisposal	Date	N	Date of disposal (CPO)
cpodatepaymentreceived	Date	N	Date payment received if different to date of disposal (CPO)

Name	Type	Required (Y/N)	Description / Validation
totalcapitalgainstaxdue	Numeric	N	Total capital gains tax due for this accounting period.
netchargeablegaininitialpreperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in initial previous period.
netchargeablegainlatepreperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in latter previous period.
netchargeablegaininitialthisperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in initial for this period.
netchargeablegainlatethisperiodcgt	Numeric	N	Net Chargeable Gain attributable to rezoned decisions liable to Capital Gains Tax in latter for this period.
capitallossesrezoneddecisions	Numeric	N	Capital losses attributable to rezoned decisions/relevant planning decisions carried forward from earlier accounting period.

## 2.15 ProfitsGainsRezonedLand

This element consists of the following attribute:

Name	Type	Required (Y/N)	Description / Validation
gainsrezonedprevperiodincome	Numeric	N	Gains attributable to rezoned decisions liable to Income Tax in the period from start of accounting period to 31/12/2012.
gainsrezonedthisperiodincome	Numeric	N	Gains attributable to rezoned decisions liable to Income Tax in the period from 01/01/2012 to end of accounting period.
income losses rezoned decisions	Numeric	N	Income tax losses attributable to rezoned decisions/relevant planning decisions carried forward from earlier accounting period.

## 2.16 CloseCompanySurcharge

This element consists of the following attributes::

Name	Type	Required (Y/N)	Description / Validation
indicateelectundersection440441	true or false	N	Indicator of whether company is making an election under Section 434(3A)(a) TCA 1997 for Surcharges (Section 440 and Section 441 TCA 1997).
section440	Numeric	N	Section 440 TCA 1997.
section441	Numeric	N	Section 441 TCA 1997.

## 2.17 RecoveryOfIncomeTax

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
totalamountdue	Numeric	N	Total Amount of Tax due on such payments.
amountoftaxreliefatsource	Numeric	N	Amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a perquisite for employees.

## 2.18 DividendWithholdingTax

This element consists of the following attributes:

Name	Type	Required (Y/N)	Description / Validation
distributionstallionprofitstotal	Numeric	N	Total value of distributions out of Stallion Profits.
dividendstaxdeductedonsallionprofits	Numeric	N	Dividend Withholding Tax (DWT) deducted on distributions out of Stallion Profits.

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

### 2.18.1 DistributionDetails

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

Name	Type	Required (Y/N)	Description / Validation
dateofdistribution	Date	N	Date of Distribution.
grossvalue	Numeric	N	Gross Value of Distribution.
valueofdwt	Numeric	N	Value of DWT deducted, if any.

### 2.18.2 StockArrangement

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

Name	Type	Required (Y/N)	Description / Validation
nameofnonrescompany	Alpha	N	Name of non-resident company.
nameandaddressofrecipient	Alpha	N	Name and address of recipient of distribution.
dateofdistribution	Date	N	Date of distribution.
amountofdistribution	Numeric	N	Amount of distribution.

## 2.19 ShortNotice

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
indicateshortnoa	true or false	N	Indicator of whether company requested a Short Notice of Assessment

## 2.20 PropertyBasedIncentives

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
urbanrenewalinvestorlessor	Numeric	N	Urban Renewal (Section S.372AP TCA 1997) Investor – Lessor.
townrenewalinvestorlessor	Numeric	N	Town Renewal (Section S.372AP TCA 1997) Investor - Lessor.
seasideresortinvestorlessor	Numeric	N	Seaside Resort (Section S.372AU TCA 1997) Investor – Lessor.
ruralresortinvestorlessor	Numeric	N	Rural Renewal (Section S.372AP TCA 1997) Investor – Lessor.
livingovershopinvestorlessor	Numeric	N	Living over the Shop (Section S.372AP TCA 1997) Investor – Lessor.
parkandrideinvestorlessor	Numeric	N	Park and Ride (Section S.372AP TCA 1997) Investor – Lessor.
studentaccominvestorlessor	Numeric	N	Student Accommodation (Section S.372AP TCA 1997) Investor – Lessor.
ibaurbanrenewalowneroccupier	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Owner – Occupier.
ibaurbanrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Urban Renewal (Section S.372C & D TCA 1997) Investor – Lessor.
ibatownrenewalowneroccupier	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC & AD TCA 1997) Owner Occupier.
ibatownrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Town Renewal (Section S.372AC & AD TCA 1997) Investor – Lessor.
ibaseasideresortowneroccupier	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Owner Occupier.
ibaseasideresortinvestorlessor	Numeric	N	Industrial Building Allowance Seaside Resort (Section S.352 & S.353 TCA 1997) Investor – Lessor.
ibaruralrenewalowneroccupier	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Owner Occupier.
ibaruralrenewalinvestorlessor	Numeric	N	Industrial Building Allowance Rural Renewal (Section S.372M & N TCA 1997) Investor – Lessor.
ibacarparkowneroccupier	Numeric	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Owner Occupier.
ibacarparkinvestorlessor	Numeric, Optional	N	Industrial Building Allowance Multi-storey Car Parks (Section S.344 TCA 1997) Investor – Lessor.
ibalivingovertheshopowneroccupier	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Owner Occupier.
ibalivingovertheshopinvestorlessor	Numeric	N	Industrial Building Allowance Living over the Shop (Commercial Premises Only) (Section S.372D TCA 1997) Investor Lessor.
ibaenterpriseareasowneroccupier	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Owner Occupier.
ibaenterpriseareasinvestorlessor	Numeric	N	Industrial Building Allowance Enterprise Areas (Section S.343 TCA 1997) Investor Lessor.
ibaparkandrideowneroccupier	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Owner Occupier.
ibaparkandrideinvestorlessor	Numeric	N	Industrial Building Allowance Park and Ride (Section S.372V & W TCA 1997) Investor- Lessor.
ibahotelsowneroccupier	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Owner Occupier.
ibahotelsinvestorlessor	Numeric	N	Industrial Building Allowance Hotels (Section S.268(1)(d) TCA 1997) Investor – Lessor.
ibaholidaycottagesowner	Numeric	N	Industrial Building Allowance Holiday Cottages (Section

Name	Type	Required (Y/N)	Description / Validation
occupier			S.268(3) TCA 1997) Owner Occupier.
ibaholidaycottagesinvestorlessor	Numeric	N	Industrial Building Allowance Holiday Cottages (Section S.268(3) TCA 1997) Investor- Lessor.
ibaholidayhostelsowneroccupier	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaholidayhostelsinvestorlessor	Numeric	N	Industrial Building Allowance Holiday Hostels (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibaguesthousesowneroccupier	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Owner Occupier.
ibaguesthousesinvestorlessor	Numeric	N	Industrial Building Allowance Guest Houses (Section S.268 (2C)(b) TCA 1997) Investor- Lessor.
ibanursinghomesowneroccupier	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Owner Occupier.
ibanursinghomesinvestorlessor	Numeric	N	Industrial Building Allowance Nursing Homes (Section S.268(1)(g) TCA 1997) Investor – Lessor.
ibaelderlyhousingowneroccupier	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Owner Occupier.
ibaelderlyhousinginvestorlessor	Numeric	N	Industrial Building Allowance Housing for elderly/infirm (Section S.268(3A) TCA 1997 Investor Lessor.
ibaconvalescenthomesowneroccupier	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Owner Occupier.
ibaconvalescenthomesinvestorlessor	Numeric	N	Industrial Building Allowance Convalescent Homes (Section S.268(1)(i) TCA 1997) Investor - Lessor
ibachildcareowneroccupier	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997)
ibachildcareinvestorlessor	Numeric	N	Industrial Building Allowance for Buildings used for certain Childcare purposes (Section S.843A TCA 1997) Investor - Lessor
ibacaravanparkowneroccupier	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Owner Occupier
ibacaravanparkinvestorlessor	Numeric	N	Industrial Building Allowance for buildings or structures in registered caravan & camping sites (Section S.268(2D) TCA 1997) Investor - Lessor
ibashannoncorridorowneroccupier	Numeric	N	Owner Occupier
ibashannoncorridorinvestorlessor	Numeric	N	Investor - Lessor
nameofincentivescheme	Alpha	N	Name of Incentive Scheme and Section in TCA 1997
amountofreliefclaimed	Numeric	N	Amount of Relief Claimed

## 2.21 SelfAssessmentCt

CT1 returns with an accounting period start date ( @accountperiodstartdate) on or after 01/01/2013 must provide a completed Self Assessment of their CT Liability. This is done by returning the *SelfAssessmentCt* element.

Returns with an accounting period start date ( @accountperiodstartdate) prior to 01/01/2013 are not subjected to the Self Assessment rules and therefore should not contain the *SelfAssessmentCt* element. Such forms will fail validation.

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

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



A core principle of Full Self Assessment is that filers see the Revenue calculated figures for their return and either agree or disagree with these figures. This validation rule is being added to ensure that all filers see the Revenue calculated figures before completing their self assessment figures into 'Column B' (fields marked as **Self-Assessment \*\*** in the section below).

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

- 1) If your software creates an XML file to be uploaded via the 'Upload Form(s) Completed Off-line' function on ROS, before uploading the file you should:
  - a. Open the file using the ROS Offline application
  - b. Navigate to the 'CT Self Assessment' panel. Column A figures will be populated.
  - c. In order to save the Column A figures into your return, you must save your return on ROS Offline. In order to do this you must rectify any validation errors that are displayed. In order to save the return, select **File -> Save** on the top left hand corner of the application.
  - d. You can then then open your return using your software product or submit it to Revenue via ROS.
- 2) Retrieve Column A figures from the ROS web-service using the **CT1/Calculate** operation. The ROS webservice performs two steps when it receives a return, firstly it validates the return, if a return passes validation it calculates the liability for that return and populates Column A. Therefore, in order to retrieve Column A figures from the web-service, a valid self-assessed return must be submitted. Here are the steps that must be followed before Column A figures will be returned:
  - a. Leave the Column A figures blank.
  - b. Fill in Column B figures (zero values will suffice).
  - c. Disagree with the figures in Column A (@agreewithfigures="false")
  - d. Tick the 'I declare the above to be my Self Assessment to Corporation Tax..' field (@declareselfassessment="true")

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

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
cceprofitcharge	Numeric	N	Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Revenue Calculation**)  This figure is populated with the 'Total Income' value displayed on the Calculate screen on ROS (SummaryCalculation/@totalincome)
ccetaxcharge	Numeric	N	Corporation Tax - Amount of tax chargeable for this period. (Revenue Calculation**)  This figure is populated with the result of the following calculation; (Taxable Income after Deductions Total + Total Surcharges + Payable under deduction of Tax – Amounts Allowed Total) – Total Reliefs)  (SummaryCalculation/@total + SummaryCalculation/@totalsurcharges + SummaryCalculation/@totaltax) - SummaryCalculation/@totalcredits)
ccetaxpayablebeforepswt	Numeric	N	Corporation Tax - Amount of tax payable/overpaid for this period before Interim Refunds of PSWT. (Revenue Calculation**)  This figure is populated by getting the 'Total Payable' (SummaryCalculation/@totalamountpayable) or 'Total Repayable'



Name	Type	Required (Y/N)	Description / Validation
			(SummaryCalculation/@totalamountrepayable) figure from the Calculate screen.  If the @totalamountrepayable figure is populated the figure is converted into a negative amount.
ccepswtinterimrefunds	Numeric	N	Corporation Tax - PSWT Interim Refunds. (Revenue Calculation**)  This figure is populated by the Credits Refunded (@repaidcredits) field.
ccetaxpayable	Numeric	N	Corporation Tax - Amount of tax payable (overpaid) for this period. (Revenue Calculation**)  This figure is populated by firstly getting the 'Total Payable' (SummaryCalculation/@totalamountpayable) or 'Total Repayable' (SummaryCalculation/@totalamountrepayable) figure from the Calculate screen.  If the @totalamountrepayable figure is populated the figure is converted into a negative amount.  Then the PSWT Interim Refunds (@ccepswtinterimrefunds) figure is added to this figure.
cceamtsurchargedue	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Revenue Calculation**)
cceamtptsurchargedue	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Revenue Calculation**)  This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.
cceamttxpaiddirect	Numeric	N	Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Revenue Calculation**)  This figure is populated with the amount at @amttxpaiddirect.
ccebalancetaxpayable	Numeric	N	Corporation Tax - Balance of Tax Payable for this period. (Revenue Calculation**)  This figure is calculated as follows: $@ccetaxpayable + @cceamtsurchargedue + @cceamtptsurchargedue - @cceamttxpaiddirect$ If the result of this calculation results in a zero or positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this amount. Otherwise the @ccebalancetaxoverpaid
ccebalancetaxoverpaid	Numeric	N	Corporation Tax - Balance of Tax (Overpaid) for this period. (Revenue Calculation**)  The population of this attribute is outlined in the @ccebalancetaxpayable section above.
selfprofitchargegetax	Numeric	N	Corporation Tax - Amount of profits or gains chargeable to tax for this period. (Self-Assessment)
selftaxcharge	Numeric	N	Corporation Tax - Amount of tax chargeable for this period. (Self-Assessment)

Name	Type	Required (Y/N)	Description / Validation
selftaxpayablebeforepswt	Numeric	N	Corporation Tax - Amount of tax payable/overpaid for this period before Interim Refunds of PSWT. (Self-Assessment)
selfpswtinterimrefunds	Numeric	N	Corporation Tax - PSWT Interim Refunds. (Self-Assessment)
selftaxpayable	Numeric	N	Corporation Tax - Amount of tax payable (overpaid) for this period. (Self-Assessment)
selfamtsurchargedue	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return. (Self-Assessment)
selfamtlptsurchargedue	Numeric	N	Corporation Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements. (Self-Assessment)
selfamttaxpaiddirect	Numeric	N	Corporation Tax - Amount of tax paid directly to the Collector General for this period. (Self-Assessment)
selfbalancetaxpayable	Numeric	N	Corporation Tax - Balance of Tax Payable for this period. (Self-Assessment)
selfbalancetaxoverpaid	Numeric	N	Corporation Tax - Balance of Tax (Overpaid) for this period. (Self-Assessment)
agreewithfigures	true or false	N	Confirm agreement with Revenue calculation for the following fields: <ul style="list-style-type: none"> <li>• cceprofitcharge</li> <li>• cctaxcharge</li> <li>• cctaxpayable</li> </ul>
declareselfassessment	true or false	N	Indicator for declaration of Self Assessment to Corporation Tax for the current year of assessment.
section1085confirmation	true or false	N	Indicator for restrictions imposed by Section 1085 TCA 1997 having been taken into account for in case of return being filed late with a claim in respect of Losses, Charges or Group Relief.
reasonforamendment	Alpha	N	Reasons for amending your Self Assessment details
repaidcredits	Numeric	N	<p>This is the amount of credits refunded to the customer during this period.</p> <p>This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period.</p> <p>This field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.</p> <p>This field should not be populated with any figure other than the one returned by Revenue when a pre-populated return is created.</p>
amttaxpaiddirect	Numeric	N	<p>This is the amount of tax paid to Revenue by the customer during this period.</p> <p>This field will be populated only when a pre-populated return is requested and when the customer has credits refunded on file for the period.</p> <p>When provided this figure is also moved into the @cceamttaxpaiddirect attribute.</p> <p>This field is not populated or updated when a return is uploaded or submitted to ROS for validation/submission.</p> <p>This field should not be populated with any figure other than the one returned by Revenue when a pre-populated return is created.</p>

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

## 2.22 SelfAssessmentCgtIt

This element has the following attributes:

Name	Type	Required (Y/N)	Description / Validation
selfprofitchargetaxcgt	Numeric	N	Capital Gains Tax - Amount of profits or gains chargeable to tax for this period
selftaxchargecgt	Numeric	N	Capital Gains Tax - Amount of tax chargeable for this period
selftaxpayablecgt	Numeric	N	Capital Gains Tax - Amount of tax payable for this period
selfamtsurchargeduecgt	Numeric	N	Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return
selfamtlptsurchargeduecgt	Numeric	N	Capital Gains Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements
selfamttaxpaiddirectcgt	Numeric	N	Capital Gains Tax - Amount of tax paid directly to the Collector General for this period
selfbalancetaxpayablecgt	Numeric	N	Capital Gains Tax - Balance of Tax Payable for this period
selfbalancetaxoverpaidcgt	Numeric	N	Capital Gains Tax - Balance of Tax (Overpaid) for this period
declareselfassessmentcgt	true or false	N	Indicator for declaration of Self Assessment to Capital Gains Tax for the current year of assessment.
selfprofitchargetaxit	Numeric	N	Income Tax - Amount of profits or gains chargeable to tax for this period
selftaxchargeit	Numeric	N	Income Tax - Amount of tax chargeable for this period
selftaxpayableit	Numeric	N	Income Tax - Amount of tax payable for this period
selfamtsurchargedueit	Numeric	N	Income Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of late filing of this return
selfamtlptsurchargedueit	Numeric	N	Income Tax – Amount of any surcharge due under S 1084 TCA 1997 for this period because of Non-compliance with your LPT requirements
selfamttaxpaiddirectit	Numeric	N	Income Tax - Amount of tax paid directly to the Collector General for this period
selfbalancetaxpayableit	Numeric	N	Income Tax - Balance of Tax Payable for this period
selfbalancetaxoverpaidit	Numeric	N	Income Tax - Balance of Tax (Overpaid) for this period
declareselfassessmentit	true or false	N	Indicator for declaration of Self Assessment to Income Tax for the current year of assessment.

## 2.23 Prepopulation

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

Prepopulated

**Note:**

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

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

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

### 2.23.1 Prepopulated

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

PrepopulatedPanel

**Note:**

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

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

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

#### 2.23.1.1 PrepopulatedPanel

This element has the following attributes:

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

### 3 VALIDATION

#### Notes:

\* SelfAssessmentCt element: CT1 returns with an accounting period start date ( @accountperiodstartdate) on or after 01/01/2013 must provide a completed Self Assessment of their CT Liability. This is done by returning the SelfAssessmentCt element.

Returns with an accounting period start date ( @accountperiodstartdate) prior to 01/01/2013 are not subjected to the Self Assessment rules and therefore should not contain the SelfAssessmentCt element. Such forms will fail validation.

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
FormCT1	FormCT1	FormCT1	FormCT1	FormCT1
currency	Y			E for Euro
formversion	Y			Must be equal to "9" for this version of the file format. Will change with each new edition of the form.
language	Y			"E" or "G", required. E for English, G for Irish.
product	N		20 chars	Up to 20 characters
indicaterestrictionaccepted	N			true or false, default is false
<b>CompanyDetails element</b>				
indicateexpressionofdoubt	N			true or false If true, value must be entered in expressionofdoubtdetails  Also if true and this return is for an accounting period start date ( @accountperiodstartdate) on or after 01/01/2013, values must also be entered in expressionofdoubtbasis, expressionofdoubttaxamount, expressionofdoubtdocumentlist & expressionofdoubtguidelines
expressionofdoubtdetails	N	0 Chars	1000 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateexpressionofdoubt must be true
expressionofdoubtbasis	N	0 Chars	1000 Chars	This attribute cannot be returned if the accounting period start date ( @accountperiodstartdate) is prior to 01/01/2013.  Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateexpressionofdoubt must be true
expressionofdoubttaxamount	N	0	999,999,999,999	This attribute cannot be returned if the accounting period start date ( @accountperiodstartdate) is prior to 01/01/2013.  Must contain a whole number If contains a value, indicateexpressionofdoubt must be true

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
expressionofdoubtdocumentslist	N	0 Chars	1000 Chars	<p>This attribute cannot be returned if the accounting period start date (@accountperiodstartdate) is prior to 01/01/2013.</p> <p>Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateexpressionofdoubt must be true</p>
expressionofdoubtguidelines	N	0 Chars	1000 Chars	<p>This attribute cannot be returned if the accounting period start date (@accountperiodstartdate) is prior to 01/01/2013.</p> <p>Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateexpressionofdoubt must be true</p>
amendprioracperiodenddate	N	10 Chars	10 Chars	<p>Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed Required if value entered in amountofloanrepaid or amountofrefunddue</p>
amountofloanrepaid	N	0	999,999,999,999	<p>Must contain a whole number Required if value entered in amendprioracperiodenddate</p>
amountofrefunddue	N	0	999,999,999,999	<p>Must contain a whole number Required if value entered in amendprioracperiodenddate</p>
amountofloss	N	0	999,999,999,999	<p>Must contain a whole number</p>
excesscreditsection766	N	0	999,999,999,999	<p>Must contain a whole number</p>
excesscreditsection766a	N	0	999,999,999,999	<p>Must contain a whole number</p>
taxreferenceno	Y		9 chars	<p>Must be a valid tax reference number.</p>
nameofcompany	Y	0 Chars	40 Chars	<p>Cannot contain an invalid character Cannot contain all spaces</p>
indicatetradingthroughbranchagency	N			<p>true or false, default is false</p>
dateofcessationoftrade	N	10 Chars	10 Chars	<p>Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed</p>
accountperiodstartdate	Y	10 Chars	10 Chars	<p>Must be in date format "DD/MM/YYYY". Cannot be earlier than 02/01/2012 Cannot be later than 30/12/2013 Cannot be a date after the date on which the return is being filed Cannot be after or equal to accountperiodenddate</p>
accountperiodenddate	Y	10 Chars	10 Chars	<p>Must be in date format "DD/MM/YYYY". Cannot be earlier than 01/01/2013 Cannot be later than 31/12/2013 Cannot be more than 12 months after accountperiodstartdate Cannot be a date after the date on which the return is being filed Cannot be before accountperiodstartdate</p>

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
detailsofchange	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
businessaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
registeredofficeaddressline4	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
agenttain	N		6 Chars	Must be a valid TAIN reference number.
clientrefno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
contactname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
contacttelno	N	0 Chars	30 Chars	Cannot contain an invalid character Cannot contain all spaces
numberofassociatedcompanies	N	0	50	Must contain a whole number
purchaseofownshares	N	0	999,999,999,999	Must contain a number
purchaseofownsharesnotdistributed	N	0	999,999,999,999	Must contain a number
purchaseofownsharesunquoted	N	0	999,999,999,999	Must contain a number
purchaseofownsharesnotdistributedunquoted	N	0	999,999,999,999	Must contain a number
nameofparentcompany	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
irishtaxreferencenumberofparent	N		9 Chars	Must be a valid tax reference number.
countryofresidenceofparent	N	0 Chars	25 Chars	Cannot contain an invalid character Cannot contain all spaces
indicateadditionalcomments	N			true or false If true, value must be entered in additionalcommentsdetails
additionalcommentsdetails	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, indicateadditionalcomments must be true
countryofresidencedetails	N	-1	254	If contains a value, taxIdentificationNumber and addressofresidencedetails must contain a value See <a href="#">Appendix 4</a> for details
taxIdentificationNumber	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value,

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				countryofresidencedetails and addressofresidencedetails must contain a value
addressofresidencedetails	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces If contains a value, taxIdentificationNumber and addressofresidencedetails must contain a value
indicatememberstateoftheeuropeancommunities	N			true or false, default is false
amountofvaluebase loss	N	0	999,999,999,999	Must contain a whole number
indicateamendsselfassessment	N			This attribute is only applicable to amended returns being submitted via ROS Online and therefore it should not be populated for original returns.
BeneficialOwner element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	Must contain a number
percentageloanstock	N	0	100.00	Must contain a number
Participator Element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number.
ForeignCompany Element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		10 Chars	Must be a valid PPSN Number. Either one of the taxreferenceno or the foreigntaxreferenceno must be populated.
foreigntaxreferenceno	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
address	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if foreigntaxreferenceno is populated.
percentageshare	N	0	100.00	
percentageloanstock	N	0	100.00	
namebenefown	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenobenefown	N		10 Chars	Must be a valid PPSN Number. Either one of the taxreferenceno or the foreigntaxreferenceno must be populated.
foreigntaxreferencenobenefown	N		20 Chars	Cannot contain an invalid character Cannot contain all spaces
addressbenefown	N	0 Chars	140 Chars	Cannot contain an invalid character Cannot contain all spaces. Mandatory if foreigntaxreferenceno is populated.
percentagesharebenefown	N	0	100.00	



Field	Required	Minimum Value/Length	Maximum Value/Length	Other
percentageloanstockbenefown	N	0	100.00	
incorporatedcountryname				There must be value here if an entry exists in any of the following ForeignCompanyDetails: <ul style="list-style-type: none"> <li>• name</li> <li>• address</li> <li>• taxreferenceno</li> <li>• foreigntaxreferenceno</li> <li>• percentageshare</li> <li>• percentageloanstock</li> <li>• namebenefown</li> <li>• addressbenefown</li> <li>• taxreferencenobenefown</li> <li>• foreigntaxreferencenobenefown</li> <li>• percentagesharebenefown</li> <li>• percentageloanstockbenefown</li> </ul>
Subsidiary Element				
taxreferenceno	N		9 Chars	Must be a valid tax reference number.
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
countryofresidence	N	0 Chats	25 Chars	Cannot contain an invalid character Cannot contain all spaces
SurrenderOfLosses element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		9 Chars	Must be a valid tax reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountsurrendered	N	0	999,999,999,999	Must contain a number
AssociatedCompany element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferenceno	N		9 Chars	Must be a valid tax reference number
Shareholder element				
nameofshareholder	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
shareholdertaxreference no	N		10 Chars	Must be a valid PPSN Number
percentageshare	N	0	100.00	
ClaimToLosses element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces. This four fields from the ClaimToLosses element and CompanyDetails/nameofparentcompany, CompanyDetails/irishtaxreferencenumberofparent and CompanyDetails/countryofresidenceofparent must be populated if any of the next fields are populated: grouprelief, amountgroupreliefrespectexcesscapallow, amountgroupreliefrespecttradecharges,

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				groupreliefshipping, amountgroupreliefrespectexcesscapallows hipping, amountgroupreliefrespecttradechargesshipping
taxreferenceno	N		9 Chars	Must be a valid Tax Reference number
natureofrelief	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
amountclaimed	N	0	999,999,999,999	Must contain a number
DirectorEmolument element				
employernumber	N		9 Chars	Must be a valid tax reference number
companyname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
acperiodstartdate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be a date after the date on which the return is being filed
acperiodenddate	N	10 Chars	10 Chars	Must be in date format "dd/mm/yyyy". Cannot be more than 12 months after acperiodstartdate Cannot be a date after the date on which the return is being filed
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number.
salary	N	0	999,999,999,999	
expenses	N	0	999,999,999,999	
amountspaid	N	0	999,999,999,999	
valueofassetstransferredtodirector	N	0	999,999,999,999	
valueofassetsprovidedfordirector	N	0	999,999,999,999	
valueofotherbenefits	N	0	999,999,999,999	
DirectorAccountElement				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
ppsnumber	N		10 Chars	Must be a valid PPSN Number
openingbalancedr	N	0	999,999,999,999	
openingbalancecr	N	0	999,999,999,999	
debits	N	0	999,999,999,999	
credits	N	0	999,999,999,999	
closingbalancedr	N	0	999,999,999,999	
closingbalancecr	N	0	999,999,999,999	
TradingResults element	TradingResults element	TradingResults element	TradingResults element	TradingResults element

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
profitsbeforecapitalallowances	N	0	999,999,999,999	Cannot be less than the sum of stallionprofitsbeforecapitalallowances and greyhoundstudprofitsbeforecapitalallowances
stallionprofitsbeforecapitalallowances	N	0	999,999,999,999	
greyhoundstudprofitsbeforecapitalallowances	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
indicatecapitalallowancesincludepropincentives	N			true or false, default is false If true, value must be entered in property based incentives element
machineryandplant	N	0	999,999,999,999	Cannot have a value if both profitsbeforecapitalallowances and balancingcharges are empty If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
energyefficient	N	0	999,999,999,999	Must contain a number If value entered here, value cannot be greater than the value at machineryandplant (where a loss occurs show 0.00)
computersoftware	N	0	999,999,999,999	Must contain a number
companyelection	N			true or false, default is false
intangasselec	N			true or false, default is false
intangassclaimedaccounts	N	0	999,999,999,999	Must contain a number
intangassclaimedfixed	N	0	999,999,999,999	Must contain a number
intangassinterestded	N	0	999,999,999,999	Must contain a number
intangassinterestcharge	N	0	999,999,999,999	Must contain a number
intangassjnt615electrans	N			true or false, default is false
intangassjnt615elecacq	N			true or false, default is false
intangassjnt615name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt615taxref	N		9 chars	Must be a valid tax reference number.
intangassjnt617electrans	N			true or false, default is false
intangassjnt617elecacq	N			true or false, default is false
intangassjnt617name	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intangassjnt617taxref	N		9 chars	Must be a valid tax reference number.
industrialbuildings	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
other	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
expenpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges
capallowpatentrights	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				or balancingcharges
expenknowhow	N	0	999,999,999,999	Must contain a number
allowexpenknowhow	N	0	999,999,999,999	Must contain a number
tradinglossesbroughtforward	N	0	999,999,999,999	Must contain a number. If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges
balancetradinglossesavailablecarryforward	N	0	999,999,999,999	Must contain a number. If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If there is a value at tradinglossesbroughtforward then there must be a value at balancetradinglossesavailablecarryforward and this value must be less than or equal to tradinglossesbroughtforward
lossesoffsetagainsttradingincome	N	0	999,999,999,999	Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
charges	N	0	999,999,999,999	If value entered here , value must be entered at profitsbeforecapitalallowances or balancingcharges Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
grouprelief	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountgroupreliefrespectexcesscapallow	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at grouprelief then there must be a value at amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges and the sum of amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges must be less than or equal to the value at grouprelief. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				of the accounting period of the Return.
amountgroupreliefrespecttradecharges	N	0	999,999,999,999	If value entered here, value must be entered at profitsbeforecapitalallowances or balancingcharges. If a value is entered at grouprelief then there must be a value at amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges and the sum of amountgroupreliefrespectexcesscapallow and amountgroupreliefrespecttradecharges must be less than or equal to the value at grouprelief. If a value is entered at one of the grouprelief, amountgroupreliefrespectexcesscapallow or amountgroupreliefrespecttradecharges fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
profitsexceptedtrade	N	0	999,999,999,999	Must contain a number
tradinglossesfwdexceptedtrade	N	0	999,999,999,999	Must contain a number
balancetradinglossesavailablecarryfwdexceptedtrade	N	0	999,999,999,999	If there is a value at tradinglossesfwdexceptedtrade then there must be a value at balancetradinglossesavailablecarryfwdexceptedtrade and this value must be less than or equal to tradinglossesfwdexceptedtrade.
lossesappropriateexceptedtrade	N	0	999,999,999,999	Must contain a number Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
profitsshipping	N	0	999,999,999,999	Must contain a number
balancingchargesshipping	N	0	999,999,999,999	Must contain a number
capitalallowanceshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
machineryandplantshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
energyefficientshipping	N	0	999,999,999,999	If value entered here it cannot be greater than the value at machineryandplantshipping
industrialbuildingsshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
othershipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
lossesbroughtforwardshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitsshipping or balancingchargesshipping
balancetradinglossesavailable	N	0	999,999,999,999	If value entered here, value must be

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
lablecarryfwdshipping			99	entered at profitshipping or balancingchargesshipping. If there is a value at lossesbroughtforwardshipping then there must be a value at balancetradinglossesavailablecarryfwdshipping and this value must be less than or equal to lossesbroughtforwardshipping
chargesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitshipping or balancingchargesshipping. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
groupreliefshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitshipping or balancingchargesshipping. If a value is entered at one of the groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping or amountgroupreliefrespecttradechargesshipping fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountgroupreliefrespectexcesscapallowshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitshipping or balancingchargesshipping. If a value is entered at groupreliefshipping then there must be a value at amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping and the sum of amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping must be less than or equal to the value at groupreliefshipping. If a value is entered at one of the groupreliefshipping, amountgroupreliefrespectexcesscapallowshipping or amountgroupreliefrespecttradechargesshipping fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountgroupreliefrespecttradechargesshipping	N	0	999,999,999,999	If value entered here, value must be entered at profitshipping or balancingchargesshipping. If a value is entered at groupreliefshipping then there must be a value at amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping and the sum of amountgroupreliefrespectexcesscapallowshipping and amountgroupreliefrespecttradechargesshipping must be less than or equal to the value at groupreliefshipping. If a value is entered at one of the groupreliefshipping,

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				amountgroupreliefrespectexcesscapallows hipping or amountgroupreliefrespecttradechargesshi pping fields the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
indicatepartytotonnagetax selection	N			true or false, default is false
nametonnagetax	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenotonnagetax x	N		9 Chars	Must be a valid tax reference number
datefromtonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetonnagetax	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
indicatemetlimitontonnag etax	N			true or false, default is false
indicatemetlimitontonnag etaxgroup	N			true or false, default is false
nametonnagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
nameofrepresentativeton nagetaxgroup	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
taxreferencenumberton nagetaxgroup	N		9 Chars	Must be a valid tax reference number
datefromtonnagetaxgrou p	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
datetonnagetaxgroup	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
grouparrangementtonnag etaxgroup	N			Can only contain one of the following values: "e", "y", "n", or "na" (Empty, Yes, No, Not Applicable)
profitstonnagetax	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must equal sum of all tonnagetaxprofits in Ship elements.
indicateelectundersection 80a	N			true or false, default is false
confirmdeductionhasbee nmadesports	N	0	999,999,999,999	
confirmdeductionhasbee nmadecharities	N	0	999,999,999,999	
confirmdeductionhasbee nmadeotherbodies	N	0	999,999,999,999	Must contain a number.
extractsfromaccountsfo m	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsto	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed.
extractsfromaccountsend	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY".



Field	Required	Minimum Value/Length	Maximum Value/Length	Other
ingdate				Cannot be a date after the date on which the return is being filed.
indicatesubmitviaixbri	N			<p>true or false, default is false</p> <p>Entry here means you can have an entry in:</p> <ul style="list-style-type: none"> <li>• Trading Income</li> <li>• Trading Balancing Charge</li> <li>• Excepted Trade</li> <li>• Shipping Income</li> <li>• Shipping Balancing Charge</li> <li>• Total Tonnage Tax Profits</li> </ul> <p>Without entries in "Return for AP ended" Field, "iXBRL" Field or a completed "Extract of Accounts" panel.</p>
extractsfromaccountssal es	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsre c eipts	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsot h e r income	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountspu r chases	N	0	999,999,999,999	
extractsfromaccountsgr o s s trading profit	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountssal aries	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountsdi r e c t o r s remuneration	N	0	999,999,999,999	
extractsfromaccountssu b c o n t r a c t o r s	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated.
extractsfromaccountspr o f e s s i o n a l f e e s	N	0	999,999,999,999	
extractsfromaccountssu b s i s t e n c e	N	0	999,999,999,999	
extractsfromaccountsre p a i r s renewals	N	0	999,999,999,999	
extractsfromaccountsint e r s t a y a b l e s	N	0	999,999,999,999	
extractsfromaccountsde p r e c i a t i o n	N	0	999,999,999,999	
extractsfromaccountspr o v f o r a d d e b t s	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebtsneg is populated.
extractsfromaccountspr o v f o r a d d e b t s n e g	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsprovforbaddebts is populated.
extractsfromaccountsot h e r e x p e n s e s	N	0	999,999,999,999	
extractsfromaccountsdi r e c t o r s c u r r e n t a c	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentacneg is populated.
extractsfromaccountsdi r e c t o r s c u r r e n t a c n e g	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsdirectorscurrentac is populated.
extractsfromaccountssu b s t o c k w i p f i n i s h e d g o o d s	N	0	999,999,999,999	
extractsfromaccountsde b t	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
tors			99	
extractsfromaccountscashbank	N	0	999,999,999,999	
extractsfromaccountsbankloanod	N	0	999,999,999,999	
extractsfromaccountscreditorsandaccruals	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalance	N	0	999,999,999,999	
extractsfromaccountsclientaccountbalancecr	N	0	999,999,999,999	
extractsfromaccountstaxcreditors	N	0	999,999,999,999	
extractsfromaccountsshareholdersfunds	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsshareholdersfundsnetg. Cannot have a value if extractsfromaccountssshareholdersfundsnetg is populated.
extractsfromaccountssshareholdersfundsnetg	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountssshareholdersfunds. Cannot have a value if extractsfromaccountssshareholdersfunds is populated.
extractsfromaccountsordprofitbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordlossbeforetax. Cannot have a value if extractsfromaccountsordlossbeforetax is populated.
extractsfromaccountsordlossbeforetax	N	0	999,999,999,999	This is required if any field in extracts from accounts panel is populated other than extractsfromaccountsordprofitbeforetax. Cannot have a value if extractsfromaccountsordprofitbeforetax is populated.
extractsfromaccountssubscriptions	N	0	999,999,999,999	
extractsfromaccountsentertainment	N	0	999,999,999,999	
extractsfromaccountsdisallowablelegalexpenses	N	0	999,999,999,999	
extractsfromaccountssection130interest	N	0	999,999,999,999	
extractsfromaccountslighttheatphone	N	0	999,999,999,999	
extractsfromaccountsgainonsaleofassets	N	0	999,999,999,999	Cannot have a value if extractsfromaccountslossonsaleofassets is populated
extractsfromaccountslossonsaleofassets	N	0	999,999,999,999	Cannot have a value if extractsfromaccountsgainonsaleofassets is populated
extractsfromaccountsindicateemphasisofmatter	N			true or false, default false
extractsfromaccountsindicateauditqualifiedopinion	N			true or false, default false
extractsfromaccountsindicateauditdisclaimer	N			true or false, default false

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
extractsfromaccountsindicateadverseopinion	N			true or false, default false
extractsfromaccountsindicatechangeinassets	N			true or false, default false
extractsfromaccountsindicatechangeinstock	N			true or false, default false
extractsfromaccountsindicatechangeindevelopment	N			true or false, default false
extractsfromaccountsindicatechangeinothert	N			true or false, default false
extractsfromaccountsindicateprioryearadjust	N			true or false, default false
extractsfromaccountsindicatechangeinnature	N			true or false, default false
extractsfromaccountsindicateexceptionalitem	N			true or false, default false
extractsfromaccountsadditionalinfo	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces
amountoflossesutilised	N	0	999,999,999,999	Must contain a whole number. If a value is entered at this field, then a value must be entered tradinglossesbroughtforward If a value is entered at tradinglossesbroughtforward, then a value must be entered in this field.
amountoflossesutilisedexceptedtrade	N	0	999,999,999,999	Must contain a whole number. If a value is entered at this field, then a value must be entered tradinglossesfwdexceptedtrade If a value is entered at tradinglossesfwdexceptedtrade, then a value must be entered in this field.
amountoflossesutilisedshipping	N	0	999,999,999,999	Must contain a whole number. If a value is entered at this field, then a value must be entered lossesbroughtforwardshipping If a value is entered at lossesbroughtforwardshipping, then a value must be entered in this field.
indicateelectundersection 4522	N			true or false, default is false
indicateelectundersection 4523a	N			true or false, default is false
ProfitResourceRentTax element				
totalprofitresourcerenttax due	N	0	999,999,999,999	Must contain a whole number. If an entry exists in this field each ProfitResourceRentTaxDetails occurrence must have entries in the following fields: <ul style="list-style-type: none"> <li>• aggrCumulativeExpenditure</li> <li>• aggrCumulativeProfits</li> <li>• amountOfExpenditure</li> <li>• amountOfExpenditurePrevious</li> <li>• amountOfProfits</li> <li>• amountOfProfitsPrevious</li> <li>• amountPayable</li> <li>• licenceNumber</li> </ul>
ProfitResourceRentTaxD				

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
etails element				
licencenumber	N	0 Chars	30 Chars	This is a required field when a value is entered in totalprofitresourcerenttaxdue
aggrCumulativeExpenditure	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
amountOfExpenditure	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
amountOfExpenditurePrevious	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
aggrCumulativeProfits	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
amountOfProfits	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
amountOfProfitsPrevious	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
amountPayable	N	0	999,999,999,999	Must contain a whole number. This is a required field when a value is entered in totalprofitresourcerenttaxdue
Ship element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
imonumber	N	0	9,999,999	
typeofinterest	N	0 Chars	1 Char	Valid Values are 'e' 'o' 'c' 'g' ("Empty", "Owned of bareboat chartered in", "Chartered in other than on bareboat terms", "Chartered from another member of the same tonnage tax group")
nettonnage	N	0	999,999,999,999	
daysoperated	N	0	99,999	
tonnageprofits	N	0	999,999,999,999	
RentalIncome element	RentalIncome element	RentalIncome element	RentalIncome element	RentalIncome element
indicatecompliance	N			true or false, default is false
rentalincomevalue	N	0	999,999,999,999	
balancingcharges	N	0	999,999,999,999	
lossescarriedforward	N	0	999,999,999,999	Can only have a value here if there is an income entry * There must be an entry in this field if there is an entry in amountoflossesutilised or in balanceoflossesavailablecarriedforward
balanceoflossesavailablecarriedforward	N	0	999,999,999,999	If a value is entered at this field, a value must be entered in lossescarriedforward If there is an entry in lossescarriedforward, there must be an entry in this field.

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
indicateincludespropertyincentives	N			true or false, default is false If true, value must be entered in property based incentives element
capitalallowancesagainstrentalincome	N	0	999,999,999,999	
othercapitalallowances	N	0	999,999,999,999	
totalcapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry *. Must be equal to the sum of capitalallowancesagainstrentalincome and othercapitalallowances.
excessrentalcapitalallowances	N	0	999,999,999,999	Cannot have a value greater than zero if there is no entry in the nameofparentcompany attribute of CompanyDetails.  Must be equal the Lesser of: (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) - (rentalIncomeValue + balancingCharges – lossesCarriedForward) OR OtherCapitalAllowances  (Note: Where the amount at (capitalAllowancesAgainstRentalIncome + otherCapitalAllowances) MINUS (rentalIncomeValue + balancingCharges – lossesCarriedForward) is a negative value then the amount should be 0) Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
groupreliefonexcesscapitalallowances	N	0	999,999,999,999	If a value is entered at this field the user may fill in the group member details and ClaimToLosses element. Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
totalexcesscapitalallowances	N	0	999,999,999,999	Can only have a value here if there is an income entry * $\text{totalExcessCapitalAllowances} = \text{excessRentalCapitalAllowances} + \text{groupReliefOnExcessCapitalAllowances}$ Cannot have a value in this field if more than two years have elapsed from the end of the accounting period of the Return.
amountoflossesutilised	N	0	999,999,999,999	Must contain a whole number. If a value is entered at this field, a value must be entered in lossesCarriedForward and in balanceOfLossesAvailableCarriedForward If there is an entry in lossesCarriedForward, there must be an entry in this field.
IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element	IrishInvestmentIncome element
grossinterestreceivedwithtax	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
grossinterestreceivedwithouttax	N	0	999,999,999,999	
patentroyaltyincomereceivedwithtax	N	0	999,999,999,999	
otherincomereceivedwithtax	N	0	999,999,999,999	
otherincomereceivedwithouttax	N	0	999,999,999,999	Cannot be less than the sum of stallionprofits and greyhoundstudfees
stallionprofits	N	0	999,999,999,999	
greyhoundstudfees	N	0	999,999,999,999	
amountofstallionlossesfor carryforward	N	0	999,999,999,999	
amountofgreyhoundlossesfor carryforward	N	0	999,999,999,999	
distributions	N	0	999,999,999,999	
amounttaxablesec766	N	0	999,999,999,999	
amounttaxablesec766a	N	0	999,999,999,999	
distributionsreceivedfrom reit	N	0	999,999,999,999	Must contain a whole number
totalfilmclawback	N	0	999,999,999,999	Must contain a whole number. This value must be equal to the sum of the clawback amount for each film. This field can only be completed ROS amend mode only.
InvestmentUndertaking element	Investment Undertaking element	InvestmentUndertaking element	InvestmentUndertaking element	InvestmentUndertaking element
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: address1, address2, address3 gaintaxablelowrate
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: name, address2, address3 gaintaxablelowrate
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
gaintaxablelowrate	N	0	999,999,999,999	Must contain a number Must be populated if any of the following fields are populated: name, address1, address2, address3
FilmClawback element	FilmClawback element	FilmClawback element	FilmClawback element	FilmClawback element
filmcertref	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if the following field is populated:

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				<ul style="list-style-type: none"> <li>unauthamtchargeablesec4813ac</li> </ul> This field can only be completed ROS amend mode only.
unauthamtchargeablesec4813ac	N	0	64,000,000	Must contain a whole number Must be populated if the following field is populated: <ul style="list-style-type: none"> <li>Filmcertref</li> </ul> This field can only be completed ROS amend mode only.
ForeignIncome element	ForeignIncome element	ForeignIncome element	ForeignIncome element	ForeignIncome element
foreigndividendincomebeforetax	N	0	999,999,999,999	
otherforeigndividendincomebeforetax	N	0	999,999,999,999	
otherforeignincomebeforetax	N	0	999,999,999,999	
ForeignDepositAccount element				
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the following fields are populated: address1, address2, address3, date, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
date	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed. Must be populated if any of the following fields are populated: address1, address2, address3, amountdepositedonopening, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
amountdepositedonopening	N	0	999,999,999,999	Must be populated if any of the following fields are populated: address1, address2, address3, date, nameintermediary, address1intermediary, address2intermediary, address3intermediary.
nameintermediary	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address1intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
address3intermediary	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
ForeignLifePolicy element				
paymenttaxable	N	0	999,999,999,999	Can only have a value here if there is an income entry *.  This field must be populated if any of the following fields are populated and gaintaxable is empty: name, address1, address2, address3, termsofpolicy, annualpremiumspayable, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
gaintaxable	N	0	999,999,999,999	Can only have a value here if there is an income entry *.  This field must be populated if any of the following fields are populated and paymenttaxable is empty: name, address1, address2, address3, termsofpolicy, annualpremiumspayable, policyacquirername, policyacquireraddress1, policyacquireraddress2, policyacquireraddress3.
name	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
address1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
address3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
termsofpolicy	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
annualpremiumspayable	N	0	999,999,999,999	Must contain a whole number
policyacquirername	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
policyacquireraddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
OffshoreFund element				
incometaxable	N	0	999,999,999,999	Either this field or gaintaxable/gaintaxablelowrate must be populated if any of the following fields are populated and gaintaxable is empty: name, address1, address2, address3, datematerialinterestwasacquired, amountinvested, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3



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

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				name , address1, address2, address3, amountofpaymentmade, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
amountofpaymentmade	N	0	999,999,999,999	Cannot contain an invalid character Cannot contain all spaces This field must be populated if any of the following fields are populated: name , address1, address2, address3, datematerialinterestwasacquired, intermediaryname, intermediaryaddress1, intermediaryaddress2, intermediaryaddress3
intermediaryname	N	0 Chars	40 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress1	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress2	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
intermediaryaddress3	N	0 Chars	35 Chars	Cannot contain an invalid character Cannot contain all spaces
ExemptIncome element	ExemptIncome element	ExemptIncome element	ExemptIncome element	ExemptIncome element
profitfromwoodlands	N	0	999,999,999,999	Cannot have a value here if lossfromwoodlands is not empty
lossfromwoodlands	N	0	999,999,999,999	Cannot have a value here if profitfromwoodlands is not empty
distributionsfromwoodlands	N	0	999,999,999,999	
otherexemptincome	N	0	999,999,999,999	
CapitalGains element	CapitalGains element	CapitalGains element	CapitalGains element	CapitalGains element
indicatedisposalsbetweenconnectedpersonsquotedshares	N			true or false, default is false
aggregateconsiderationquotedshares	N	0	999,999,999,999	
indicatedisposalsbetweenconnectedpersonsunquotedshares	N			true or false, default is false
aggregateconsiderationunquotedshares	N	0	999,999,999,999	
numberofdisposalsagriculturalandbuildings	N	0	999	
indicatedisposalsbetweenconnectedpersonsagriculturalandbuildings	N			true or false, default is false
aggregateareaainhectaresagriculturalandbuildings	N	0	999,999.99	
aggregateconsiderationagriculturalandbuildings	N	0	999,999,999,999	
numberofdisposalscommercialpremises	N	0	999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
indicatedisposalsbetweenconnectedpersonscommercialpremises	N			true or false, default is false
aggregateconsiderationcommercialpremises	N	0	999,999,999,999	
numberofdisposalsresidentialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsresidentialpremises	N			true or false, default is false
aggregateconsiderationresidentialpremises	N	0	999,999,999,999	
aggregateconsiderationventfundgain	N	0	999,999,999,999	
numberofdisposalsotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsotherassets	N			true or false, default is false
aggregateconsiderationotherassets	N	0	999,999,999,999	
totalconsiderationondisposals	N	0	999,999,999,999	Must be equal AggregateConsiderationQuotedShares + AggregateConsiderationUnquotedShares + AggregateConsiderationAgriLandAndBuildings + AggregateConsiderationCommercialPremises + AggregateConsiderationResidentialPremises + AggregateConsiderationOtherAssets
incidentalcostofdisposals	N	0	999,999,999,999	
aggregatenetconsiderationondisposals	N	0	999,999,999,999	Must be equal to totalconsiderationondisposals minus incidentalcostofdisposals
costofacquisition	N	0	999,999,999,999	
indicateacquisitionnotatarmslength	N			true or false, default is false
amountofenhancementexpenditureclaimed	N	0	999,999,999,999	
amountofchargeablegain	N	0	999,999,999,999	Must be equal aggregatenetconsiderationondisposals – (costofacquisition + amountofenhancementexpenditureclaimed)
previousgainsrolledover	N	0	999,999,999,999	
netlosses	N	0	999,999,999,999	Must be equal to (costofacquisition + amountofenhancementexpenditureclaimed) - aggregatenetconsiderationondisposals
unusedlossesfrompriorperiod	N	0	999,999,999,999	
netchargeablegain	N	0	999,999,999,999	Must be equal to netchargeablegainat20 + netchargeablegainatlow + netchargeablegainatmedium +

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				netchargeablegainat40 + netchargeablegainventure
netchargeablegaininsection540A	N	0	999,999,999,999	Must contain a number
unusedlossesforcarryforward	N	0	999,999,999,999	
netchargeablegainat22	N	0	999,999,999,999	Must contain a number
netchargeablegainatlow	N	0	999,999,999,999	Must contain a number A value cannot be entered in this field if the accounting period start date is after 6/12/2012
netchargeablegainatmedium	N	0	999,999,999,999	Must contain a number
netchargeablegainat40	N	0	999,999,999,999	Must contain a number
netchargeablegainventure	N	0	999,999,999,999	Must contain a number
Chargeable Assets	Chargeable Assets	Chargeable Assets	Chargeable Assets	Chargeable Assets
considerationshares	N	0	999,999,999,999	
numberofacquisitionsresidentialpremises	N		99,999	Must be populated if a value is entered at considerationresidentialpremises
considerationresidentialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsresidentialpremises
numberofacquisitionscommercialpremises	N	0	99,999	Must be populated if a value is entered at considerationcommercialpremises
considerationcommercialpremises	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionscommercialpremises
numberofacquisitionsagriland	N	0	99,999	Must be populated if a value is entered at considerationagriland
considerationagriland			999,999,999,999	Must be populated if a value is entered at numberofacquisitionsagriland
numberofacquisitionsdevelopmentland	N	0	99,999	Must be populated if a value is entered at considerationdevelopmentland
considerationdevelopmentland	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsdevelopmentland
numberofacquisitionsbusinessassets	N	0	99,999	Must be populated if a value is entered at considerationbusinessassets
considerationbusinessassets	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsbusinessassets
numberofacquisitionsantiques	N	0	99,999	Must be populated if a value is entered at considerationantiques
considerationantiques	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsantiques
numberofacquisitionsother	N	0	99,999	Must be populated if a value is entered at considerationother
considerationother	N	0	999,999,999,999	Must be populated if a value is entered at numberofacquisitionsother
Deductions element	Deductions element	Deductions element	Deductions element	Deductions element
managementexpenses	N	0	999,999,999,999	
groupreliefmanagementexpenses	N	0	999,999,999,999	Groupreliefmanagementexpenses If an entry greater than zero exists in this field, entries must also exist in

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				nameofparentcompany and ilrishtaxreferencenumberofparent or in getcountryofresidenceofparent and in the ClaimToLosses element
reliefundersection247	N	0	999,999,999,999	
detailsofotherdeductions	N	0 Chars	70 Chars	Required if a value is entered in amountfofotherdeductions
amountfofotherdeductions	N	0	999,999,999,999	Required if a value is entered in detailsofotherdeductions Can only have a value here if there is an income entry *
doubletaxationrelief	N	0	999,999,999,999	Must contain a whole number.
reliefclaimedstatecompa nies	N	0	999,999,999,999	
detailsofotherreliefs	N	0 Chars	70 Chars	Required if a value is entered in amountfofotherreliefs
amountfofotherreliefs	N	0	999,999,999,999	Required if a value is entered in detailsofotherreliefs
tradinglosses	N	0	999,999,999,999	Can only have a value here if there is an entry at lossesoffsetagainsttradingincome in TradingResults element Can only have a value here if there is an income entry *
tradinglossesexcesscapit al	N	0	999,999,999,999	
tradinglossescarriedback	N	0	999,999,999,999	
tradingcharges	N	0	999,999,999,999	Can only have a value here if there is an income entry * If a value has been entered here a value must be entered for charges in Trading Results element.
tradinggrouprelief	N	0	999,999,999,999	If a value has been entered here a value must be entered for grouprelief in Trading Results element. Can only have a value here if there is an income entry *
profserviceswithholdingta xonfees	N	0	999,999,999,999	Can only have a value here if there is an income entry *
otherincometax	N	0	999,999,999,999	Can only have a value here if there is an income entry *
indicateincludestaxborne onexemptprofits	N			True or false, default is false
groupreliefnontradecharg es	N	0	999,999,999,999	Must contain a whole number. Value entered greater than zero entered into field but no group member details and non-trade charge details provided in the Company Details panel. If an entry greater than zero exists in this field, entries must also exist in nameofparentcompany and ilrishtaxreferencenumberofparent or in getcountryofresidenceofparent and in the ClaimToLosses element
excesstotalcontributionca rriedforwardreliefs	N	0	60,000	Must contain a whole number.
amountprofserviceswithh oldingtaxrefunded	N	0	999,999,999,999	Must contain a whole number. If there is an entry greater than 0 in

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				amountProfServicesWithholdingTaxRetained or in profserviceswithholdingtaxonfees then this field must have an entry have an entry greater than or equal to zero.
amountprofserviceswithholdingtaxretained	N	0	999,999,999,999	Must contain a whole number. If there is an entry greater than 0 in amountProfServicesWithholdingTaxRefunded or in profserviceswithholdingtaxonfees then this field must have an entry have an entry greater than or equal to zero.
amountofreliefclaimedforeigncredit	N	0	999,999,999,999	Must contain a whole number.
ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element	ResearchAndDevelopmentCredit element
researchandddcreditclaimedunder766	N	0	999,999,999,999	
researchandddcreditclaimedunder766referredplant machinery	N	0	999,999,999,999	
researchandddcreditsurrenderedunder766	N	0	999,999,999,999	
researchandddcreditclaimedunusedunder766	N	0	999,999,999,999	
unusedcreditcarriedforward766	N	0	999,999,999,999	
unusedcreditcarriedforward766iii	N	0	999,999,999,999	
constructioncreditclaimedunder766	N	0	999,999,999,999	
constructioncreditclaimedunusedunder766	N	0	999,999,999,999	
unusedcreditcarriedforward766a	N	0	999,999,999,999	
unusedcreditcarriedforward766aiii	N	0	999,999,999,999	
researchandddgroupreliefclaimedunder766	N	0	999,999,999,999	
researchandddgroupreliefsurrenderedunder766	N	0	999,999,999,999	
totalcreditclaimed	N	0	999,999,999,999	Can only have a value here if there is an income entry *.  Must be equal to the value of researchAndDCreditClaimedUnder766 + researchAndDCreditClaimedUnusedUnder766 + constructionCreditClaimedUnder766 + constructionCreditClaimedUnusedUnder766 + researchAndDGroupReliefClaimedUnder766 - researchAndDGroupReliefSurrenderedUnder766
amountrepayablesection766	N	0	999,999,999,999	Must contain a whole number.
amountrepayablesection766a	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766	N	0	999,999,999,999	Must contain a whole number.

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
amountclaimedsection766a	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766iii	N	0	999,999,999,999	Must contain a whole number.
amountclaimedsection766aiii	N	0	999,999,999,999	Must contain a whole number.
allowanceclaimedcapexp	N	0	999,999,999,999	Must contain a whole number.
subcontractedexpenditure	N	0	999,999,999,999	Must contain a whole number.
subcontractedexpenditureotherperson	N			True or false, default false. Mandatory if amount in subcontractedexpenditure > 0
baseyearexpenditure	N	0	999,999,999,999	
baseyearexpenditurereferredplantmachinery	N	0	999,999,999,999	
unusedcreditcarriedforward766biii	N	0	999,999,999,999	Must contain a whole number. Required if unusedcreditcarriedforward766biiipsnumber is not blank.
unusedcreditcarriedforward766biiipsnumber	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766biiipsnumber2	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766biiipsnumber3	N		10 Chars	Must be a valid PPSN Number.
unusedcreditcarriedforward766a3a	N	0	999,999,999,999	Must contain a whole number.
unusedcreditcarriedforward766a3aindicator	N			True or false, default false. Required if unusedcreditcarriedforward766a3a > 0
researchanddgroupreliefclaimforexcessunder766	N	0	999,999,999,999	Must contain a whole number.
researchanddgroupreliefclaimforexcessunder766A	N	0	999,999,999,999	Must contain a whole number.
EmployeeDetails element				If the researchanddcreditsurrenderedunder766 field is populated at least one of the EmployeeDetails element must be input
researchanddcreditsurrenderedunder766emp	N	0	999,999,999,999	
employeeppsn	N		10 Chars	Must be a valid PPSN Number
FilmCorporationTaxCredit element	FilmCorporationTaxCredit element	FilmCorporationTaxCredit element	FilmCorporationTaxCredit element	FilmCorporationTaxCredit element
totalclaimed	N	0	999,999,999,999	Must contain a whole number  This field can only be completed ROS amend mode only.
FilmDetails element	FilmDetails element	FilmDetails element	FilmDetails element	FilmDetails element
filmcertnumber	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces Must be populated if any of the other

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				FilmDetails fields are populated. This field can only be completed ROS amend mode only.
filmcertdate	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be today's date This field can only be completed ROS amend mode only.
filmcompleted	N			True or false, default is false This field can only be completed ROS amend mode only.
amountcreditapproved	N	0	999,999,999,999	Must contain a whole number Must be populated if any of the other FilmDetails fields are populated. This field must be completed if there is a value entered at firstinstallmentclaimed or at secondinstallmentclaimed This field can only be completed ROS amend mode only.
firstinstallmentclaimed	N	0	999,999,999,999	Must contain a whole number Must be populated if any of the other FilmDetails fields are populated. This field must be completed if there is a value entered at amountcreditapproved or at secondinstallmentclaimed If filmcompleted is true then the maximum value in this field is 100% of amountcreditapproved If filmcompleted is false then the maximum value in this field is 90% of amountcreditapproved This field can only be completed ROS amend mode only.
canclaimsecondinstallment	N			True or false, default is false This field can only be completed ROS amend mode only.
secondinstallmentclaimed	N	0	999,999,999,999	Must contain a whole number Cannot have a value in this field unless firstinstallmentclaimed and amountcreditapproved have been completed in a previous amendment.. Cannot have a value in this field if filmcompleted is true. The value in this field cannot be greater than the remainder of amountcreditapproved minus firstinstallmentclaimed. This field can only be completed ROS amend mode only.
totalfilmbudget	N	0	999,999,999,999	Must contain a whole number Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
totalirishbudget	N	0	999,999,999,999	Must contain a whole number Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
filmtype	N	0 Chars	20 Chars	Cannot contain an invalid character Cannot contain all spaces



Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
numberemployed	N	0	9,999	Must contain a whole number Must be populated if any of the other FilmDetails fields are populated. This field can only be completed ROS amend mode only.
CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element	CapitalGainsDevelopmentLand element
indicatedisposalsbetweenconnectedpersonsdevquotedshares	N			True or false, default is false
aggregateconsiderationdevquotedshares	N	0	999,999,999,999	
indicatedisposalsbetweenconnectedpersonsdevunquotedshares	N			True or false, default is false
aggregateconsiderationdevunquotedshares	N	0	999,999,999,999	
numberofdisposalsdevland	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevland	N			True or false default is false
aggregateareadevland	N	0.00	999,999.99	6 Numeric digits and two decimal points
aggregateconsiderationdevland	N	0	999,999,999,999	
numberofdisposalsdevcommercialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevcommercialpremises	N			True or false, default is false
aggregateconsiderationdevcommercialpremises	N	0	999,999,999,999	
numberofdisposalsdevresidentialpremises	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevresidentialpremises	N			True or false, default is false
aggregateconsiderationdevresidentialpremises	N	0	999,999,999,999	
numberofdisposalsdevotherassets	N	0	999	
indicatedisposalsbetweenconnectedpersonsdevotherassets	N			True or false, default is false
aggregateconsiderationdevotherassets	N	0	999,999,999,999	
totalconsiderationondisposalsdev	N	0	999,999,999,999	Must be equal to value of aggregateConsiderationDevQuotedShares + aggregateConsiderationDevUnquotedShares + aggregateConsiderationDevLand + aggregateConsiderationDevCommercialPremises +

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				aggregateConsiderationDevResidentialPremises + aggregateConsiderationDevOtherAssets
incidentalcostofdisposalsdev	N	0	999,999,999,999	
aggregatenetconsiderationondisposalsdev	N	0	999,999,999,999	The value that has been entered in this field must be equal to the totalconsiderationondisposalsdev - incidentalcostofdisposalsdev.
costofacquisitiondev	N	0	999,999,999,999	
indicateacquisitionnotatarmslengthdev	N	0	999,999,999,999	True or false, default is false
currentusevaluedev	N	0	999,999,999,999	
costlesscurrentusedev	N	0	999,999,999,999	
amountofenhancementexpenditureclaimeddev	N	0	999,999,999,999	
chargeablegainsdev	N	0	999,999,999,999	Must be equal to aggregateNetConsiderationOnDisposalsDev – currentUseValueDev – costLessCurrentUseDev – amountOfEnhancementExpenditureClaimedDev
netlossesdev	N	0	999,999,999,999	Must be equal to ( costOfAcquisitionDev + costLessCurrentUseDev + amountOfEnhancementExpenditureClaimedDev ) - aggregateNetConsiderationOnDisposalsDev
unusedlossesprioriyeardev	N	0	999,999,999,999	
netchargeablegaindev	N	0	999,999,999,999	Must be equal to Netchargeablegaininitialprevperiod1dev + Netchargeablegainlateprevperiod2dev + Netchargeablegainlateprevperioddev + netchargeablegaininitialthisperioddev + netchargeablegainlatethisperioddev + cponetchargeablegain  The value that has been entered in this field must be equal to chargeablegainsdev less unusedlossesprioriyeardev
unusedlossescarriedforwarddev	N	0	999,999,999,999	
netchargeablegaininitialprevperiod1dev	N	0	999,999,999,999	
netchargeablegaininterimprevperioddev	N	0	999,999,999,999	Must contain a whole number
netchargeablegainlateprevperioddev	N	0	999,999,999,999	
netchargeablegaininitialthisperioddev	N	0	999,999,999,999	
netchargeablegainlatethisperioddev	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
cponetchargeablegain	N	0	999,999,999,999	
cpodatedisposal	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date
cpodatepaymentreceived	N	10 Chars	10 Chars	Must be in date format "DD/MM/YYYY". Cannot be todays date
totalcapitalgainstaxdue	N	0	999,999,999,999	
netchargeablegaininitialpreperiodcgt	N	0	999,999,999,999	Must contain a whole number
netchargeablegainlatepreperiodcgt	N	0	999,999,999,999	Must contain a whole number
netchargeablegaininitialthisperiodcgt	N	0	999,999,999,999	Must contain a whole number
netchargeablegainlatethisperiodcgt	N	0	999,999,999,999	Must contain a whole number
capitallossesrezoneddecisions	N	0	999,999,999,999	Must contain a whole number
ProfitsGainsRezonedLand element	ProfitsGainsRezonedLand element	ProfitsGainsRezonedLand element	ProfitsGainsRezonedLand element	ProfitsGainsRezonedLand element
gainsrezonedprevperiodincometax	N	0	999,999,999,999	
gainsrezonedthisperiodincometax	N	0	999,999,999,999	
incometaxlossesrezoneddecisions	N	0	999,999,999,999	
CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element	CloseCompanySurcharge element
indicateelectundersection440441	N			True or false, default is false.
section440	N	0	999,999,999,999	
section441	N	0	999,999,999,999	
RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element	RecoveryOfIncomeTax element
totalamountdue	N	0	999,999,999,999	
amountoftaxreliefatsource	N	0	999,999,999,999	
DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element	DividendWithholdingTax element
distributionstallionprofitstotal	N	0	999,999,999,999	
dividendstaxdeductedonsallionprofits	N	0	999,999,999,999	
Distribution Details				
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				the return is being filed
grossvalue	N	0	999,999,999,999	
valueofdwt	N	0	999,999,999,999	
StockArrangment				
nameofnonrescompany	N	0 chars	170 chars	Cannot contain an invalid character Cannot contain all spaces
nameandaddressofrecipient	N	0 chars	40 chars	It cannot contain white spaces only.
dateofdistribution	N	10 chars	10 chars	Must be in date format "DD/MM/YYYY". Cannot be a date after the date on which the return is being filed
amountofdistribution	N	0	999,999,999,999	
ShortNotice element	ShortNotice element	ShortNotice element	ShortNotice element	ShortNotice element
indicateshortnoa	N			True or false, default is false.  This field cannot be set to true if the accounting period start date (@accountperiodstartdate) is on or after 01/01/2013.
PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element	PropertyBasedIncentives element
urbanrenewalinvestorlessor	N	0	999,999,999,999	
townrenewalinvestorlessor	N	0	999,999,999,999	
seasideresortinvestorlessor	N	0	999,999,999,999	
ruralresortinvestorlessor	N	0	999,999,999,999	
livingovershopinvestorlessor	N	0	999,999,999,999	
parkandrideinvestorlessor	N	0	999,999,999,999	
studentaccominvestorlessor	N	0	999,999,999,999	
ibaurbanrenewalowneroccupier	N	0	999,999,999,999	
ibaurbanrenewalinvestorlessor	N	0	999,999,999,999	
ibatownrenewalowneroccupier	N	0	999,999,999,999	
ibatownrenewalinvestorlessor	N	0	999,999,999,999	
ibaseasideresortowneroccupier	N	0	999,999,999,999	
ibaseasideresortinvestorlessor	N	0	999,999,999,999	
ibaruralrenewalowneroccupier	N	0	999,999,999,999	
ibaruralrenewalinvestorlessor	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
ibacarparkowneroccupier	N	0	999,999,999,999	
ibacarparkinvestorlessor	N	0	999,999,999,999	
ibalivingovertheshopowneroccupier	N	0	999,999,999,999	
ibalivingovertheshopinvestorlessor	N	0	999,999,999,999	
ibaenterpriseareasowneroccupier	N	0	999,999,999,999	
ibaenterpriseareasinvestorlessor	N	0	999,999,999,999	
ibaparkandrideowneroccupier	N	0	999,999,999,999	
ibaparkandrideinvestorlessor	N	0	999,999,999,999	
ibahotelowneroccupier	N	0	999,999,999,999	
ibahotelinvestorlessor	N	0	999,999,999,999	
ibaholidaycottagesowneroccupier	N	0	999,999,999,999	
ibaholidaycottagesinvestorlessor	N	0	999,999,999,999	
ibaholidayhostelsowneroccupier	N	0	999,999,999,999	
ibaholidayhostelsinvestorlessor	N	0	999,999,999,999	
ibaguesthousesowneroccupier	N	0	999,999,999,999	
ibaguesthousesinvestorlessor	N	0	999,999,999,999	
ibanursinghomesowneroccupier	N	0	999,999,999,999	
ibanursinghomesinvestorlessor	N	0	999,999,999,999	
ibaelderlyhousingowneroccupier	N	0	999,999,999,999	
ibaelderlyhousinginvestorlessor	N	0	999,999,999,999	
ibaconvalescenthomesowneroccupier	N	0	999,999,999,999	
ibaconvalescenthomesinvestorlessor	N	0	999,999,999,999	
ibachildcareowneroccupier	N	0	999,999,999,999	
ibachildcareinvestorlessor	N	0	999,999,999,999	
ibacaravanparkowneroccupier	N	0	999,999,999,999	
ibacaravanparkinvestorlessor	N	0	999,999,999,999	
ibashannoncorridorowneroccupier	N	0	999,999,999,999	Must contain a number
ibashannoncorridorinvestorlessor	N	0	999,999,999,999	Must contain a number
nameofincentivescheme	N	0 chars	40 chars	Cannot contain an invalid character Cannot contain all spaces
amountofreliefclaimed	N	0	999,999,999,999	

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
			99	
SelfAssessmentCt element  See note * at the top of this section	SelfAssessmentCt element	SelfAssessmentCt element	SelfAssessmentCt element	SelfAssessmentCt element
cceprofitcharge	N			
ccetaxcharge	N			
ccetaxpayablebeforepswt	N			
ccepswtinterimrefunds	N			
ccetaxpayable	N			
cceamtssurchargedue	N			
cceamtltptsurchargedue	N			
cceamttxpaiddirect	N			
ccebalancetaxpayable	N			
ccebalancetaxoverpaid	N			
selfprofitcharge	N	0	999,999,999,999	Must contain a whole number. This is a required field if declareselfassessment is true. If there is an entry in this field, there must be a value in agreewithfigures If there is an entry in this field, declareselfassessment must be true
selftaxcharge	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, there must be a value in agreewithfigures If there is an entry in this field, declareselfassessment must be true
selftaxpayablebeforepswt	N	-999,999,999,999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, there must be a value in agreewithfigures If there is an entry in this field, declareselfassessment must be true
selfpswtinterimrefunds	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, there must be a value in agreewithfigures If there is an entry in this field, declareselfassessment must be true
selftaxpayable	N	-999,999,999,999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, there must be a value in agreewithfigures If there is an entry in this field, declareselfassessment must be true

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
selfamtsurchargedue	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, declareselfassessment must be true
selfamtlptsurchargedue	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, declareselfassessment must be true
selfamttxpaiddirect	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true. If there is an entry in this field, declareselfassessment must be true
selfbalancetaxpayable	N	-999,999,999,999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true and there is no entry in selfbalancetaxoverpaid. Cannot have an entry here and in selfbalancetaxoverpaid. If there is an entry in this field, declareselfassessment must be true
selfbalancetaxoverpaid	N	-999,999,999,999.99	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if declareselfassessment is true and there is no entry in selfbalancetaxpayable. Cannot have an entry here and in selfbalancetaxpayable. If there is an entry in this field, declareselfassessment must be true
agreewithfigures	N			Null, true or false, default is null. If the value in this field is true, then the value in: <ul style="list-style-type: none"> <li>• selfprofitcharge tax must be equal to cceprofitcharge tax</li> <li>• selftaxcharge must be equal to cctaxcharge</li> <li>• selftaxpayable must be equal to cctaxpayable</li> </ul> If there is an entry in selfprofitcharge tax, selftaxcharge or selftaxpayable, there must be an entry in this field.
declareselfassessment	N			True or false, default is false. This field must be true if filing a return with an accounting period start date (@accountperiodstartdate) on or after 01/01/2013.  If there is an entry in any of the following fields the value here must be true <ul style="list-style-type: none"> <li>• selfprofitcharge tax</li> <li>• selftaxcharge</li> <li>• selftaxpayable</li> <li>• selfamtsurchargedue</li> <li>• selfamtlptsurchargedue</li> </ul>

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				<ul style="list-style-type: none"> <li>selfamttaxpaiddirect</li> <li>selfbalancetaxpayable</li> <li>selfbalancetaxoverpaid</li> </ul> If the entry here is true then there must be an entry in the following: <ul style="list-style-type: none"> <li>selfprofitchargecgt</li> <li>selftaxcharge</li> <li>selftaxpayable</li> <li>selfamtsurchargedue</li> <li>selfamtlptsurchargedue</li> <li>selfamttaxpaiddirect</li> <li>selfbalancetaxpayable or selfbalancetaxoverpaid</li> </ul>
section1085confirmation	N			True or false, default is false.
reasonforamendment	N	0 Chars	500 Chars	Cannot contain an invalid character Cannot contain all spaces
repaidcredits	N			
amttaxpaiddirect	N			
SelfAssessmentCgtlt element	SelfAssessmentCgtlt element	SelfAssessmentCgtlt element	SelfAssessmentCgtlt element	SelfAssessmentCgtlt element
selfprofitchargecgt	N	0	999,999,999,999	Must contain a whole number. This is a required field if there are any entries in selftaxchargecgt, selftaxpayablecgt, selfamtsurchargeduecgt, selfamtlptsurchargeduecgt, selfamttaxpaiddirectcgt, selfbalancetaxpayablecgt, selfbalancetaxoverpaidcgt or if declareselfassessmentcgt is true.
selftaxchargecgt	N	0	999,999,999,99.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargecgt, selftaxpayablecgt, selfamtsurchargeduecgt, selfamtlptsurchargeduecgt, selfamttaxpaiddirectcgt, selfbalancetaxpayablecgt, selfbalancetaxoverpaidcgt or if declareselfassessmentcgt is true.
selftaxpayablecgt	N	0	999,999,999,99.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargecgt, selftaxchargecgt, selfamtsurchargeduecgt, selfamtlptsurchargeduecgt, selfamttaxpaiddirectcgt, selfbalancetaxpayablecgt, selfbalancetaxoverpaidcgt or if declareselfassessmentcgt is true.
selfamtsurchargeduecgt	N	0	999,999,999,99.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargecgt, selftaxchargecgt, selftaxpayablecgt, selfamtlptsurchargeduecgt, selfamttaxpaiddirectcgt, selfbalancetaxpayablecgt, selfbalancetaxoverpaidcgt or if declareselfassessmentcgt is true.



Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				declareselfassessmentcgt is true.
selfamtlptsurchargeduecgt	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamttxpaidirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfamttxpaidirectcgt	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfbalancetaxpayablecgt	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttxpaidirectcgt, selfbalancetaxoverpaidcgt or if declareselfassessmentcgt is true. There cannot be an entry here if there is an entry in selfbalancetaxoverpaidcgt.
selfbalancetaxoverpaidcgt	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttxpaidirectcgt, selfbalancetaxpayablecgt or if declareselfassessmentcgt is true. There cannot be an entry here if there is an entry in selfbalancetaxpayablecgt.
declareselfassessmentcgt	N			The value here must be true if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttxpaidirectcgt, selfbalancetaxpayablecgt or selfbalancetaxoverpaidcgt.
selfprofitchargeit	N	0	999,999,999,999	Must contain a whole number. This is a required field if there are any entries in selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttxpaidirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selftaxchargeit	N	0	999,999,999,999.99	Cannot have more than two decimal

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
			99.99	places. This is a required field if there are any entries in selfprofitchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selftaxpayableit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfamtsurchargedueit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfamtlptsurchargedueit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfamttaxpaiddirectit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfbalancetaxpayableit, selfbalancetaxoverpaidit or if declareselfassessmentit is true.
selfbalancetaxpayableit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxoverpaidit or if declareselfassessmentit is true. There cannot be an entry here if there is an entry in selfbalancetaxoverpaidit.
selfbalancetaxoverpaidit	N	0	999,999,999,999.99	Cannot have more than two decimal places. This is a required field if there are any

Field	Required	Minimum Value/Length	Maximum Value/Length	Other
				entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit or if declareselfassessmentit is true. There cannot be an entry here if there is an entry in selfbalancetaxpayableit.
declareselfassessmentit	N			The value here must be true if there are any entries in selfprofitchargeit, selftaxchargeit, selftaxpayableit, selfamtsurchargedueit, selfamtlptsurchargedueit, selfamttaxpaiddirectit, selfbalancetaxpayableit or selfbalancetaxoverpaidit.

## 4 APPENDIX 1 - CHANGES TO SCHEMA AND VALIDATION

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

Element	Sub-Element	Attribute
CompanyDetails		expressionofdoubtbasis
CompanyDetails		expressionofdoubttaxamount
CompanyDetails		expressionofdoubtdocumentlist
CompanyDetails		expressionofdoubtguidelines
CompanyDetails		countryofresidencedetails
CompanyDetails		taxIdentificationNumber
CompanyDetails		addressofresidencedetails
CompanyDetails		indicatememberstateoftheeuropeancommunities
CompanyDetails		amountofvaluebaseloss
CompanyDetails		indicateamendselfassessment
TradingResults	<i>Added SubElement :</i> ProfitResourceRentTax	
TradingResults	ProfitResourceRentTax/ <i>Added SubElement :</i> ProfitResourceRentTaxDetails	
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	licencenumber
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	aggrCumulativeExpenditure
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	amountOfExpenditure
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	amountOfExpenditurePrevious
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	aggrCumulativeProfits
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	amountOfProfits
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	amountOfProfitsPrevious
TradingResults	ProfitResourceRentTax/ProfitResourceRentTaxDetails	amountPayable

Element	Sub-Element	Attribute
TradingResults	ProfitResourceRentTax	totalprofitresourcesrenttaxdue
TradingResults		amountoflossesutilised
TradingResults		amountoflossesutilisedexceptedtrade
TradingResults		amountoflossesutilisedshipping
TradingResults		indicateelectundersection4522
TradingResults		indicateelectundersection4523a
RentalIncome		amountoflossesutilised
IrishInvestmentIncome		distributionsreceivedfromreit
IrishInvestmentIncome		totalfilmclawback
IrishInvestmentIncome	<u>Added SubElement :</u> FilmClawback	
IrishInvestmentIncome	FilmClawback	filmcertref
IrishInvestmentIncome	FilmClawback	unauthamtchargeablesec4813ac
Deductions		groupreliefnontradecharges
Deductions		excesstotalcontributioncarriedforwardreliefs
Deductions		amountprofserviceswithholdingtaxrefunded
Deductions		amountprofserviceswithholdingtaxretained
Deductions		amountofreliefclaimedforeigncredit
ResearchAndDevelopmentCredit		researchanddgroupreliefclaimforexcessunder766
ResearchAndDevelopmentCredit		researchanddgroupreliefclaimforexcessunder766a
<u>Added Element:</u> FilmCorporationTaxCredit		

Element	Sub-Element	Attribute
FilmCorporationTaxCredit	totalclaimed	
FilmCorporationTaxCredit	<u>Added SubElement :</u> FilmDetails	
FilmCorporationTaxCredit	FilmDetails	filmcertnumber
FilmCorporationTaxCredit	FilmDetails	filmcertdate
FilmCorporationTaxCredit	FilmDetails	filmcompleted
FilmCorporationTaxCredit	FilmDetails	amountcreditapproved
FilmCorporationTaxCredit	FilmDetails	firstinstallmentclaimed
FilmCorporationTaxCredit	FilmDetails	canclaimsecondinstallment
FilmCorporationTaxCredit	FilmDetails	secondinstallmentclaimed
FilmCorporationTaxCredit	FilmDetails	totalfilmbudget
FilmCorporationTaxCredit	FilmDetails	totalirishbudget
FilmCorporationTaxCredit	FilmDetails	filmtype
FilmCorporationTaxCredit	FilmDetails	numberemployed
<u>Added Element:</u> SelfAssessmentCt		
SelfAssessmentCt		cceprofitcharge
SelfAssessmentCt		ccetaxcharge
SelfAssessmentCt		ccetaxpayable
SelfAssessmentCt		cceamtssurchargedue
SelfAssessmentCt		cceamtltptsurchargedue
SelfAssessmentCt		cceamttxpaidirect
SelfAssessmentCt		ccebalancetaxpayable
SelfAssessmentCt		ccebalancetaxoverpaid

Element	Sub-Element	Attribute
SelfAssessmentCt		selfprofitchargegetax
SelfAssessmentCt		selftaxcharge
SelfAssessmentCt		selftaxpayable
SelfAssessmentCt		selfamtsurchargedue
SelfAssessmentCt		selfamtlptsurchargedue
SelfAssessmentCt		selfamttaxpaiddirect
SelfAssessmentCt		selfbalancetaxpayable
SelfAssessmentCt		selfbalancetaxoverpaid
SelfAssessmentCt		agreewithfigures
SelfAssessmentCt		declareselfassessment
SelfAssessmentCt		section1085confirmation
SelfAssessmentCt		reasonforamendment
		repaidcredits
SelfAssessmentCt		amttaxpaiddirect
SelfAssessmentCt		ccetaxpayablebeforepswt
SelfAssessmentCt		ccepswtinterimrefunds
SelfAssessmentCt		selftaxpayablebeforepswt
SelfAssessmentCt		selfpswtinterimrefunds
<u>Added Element:</u> SelfAssessmentCgtlt		
SelfAssessmentCgtlt		selfprofitchargegetaxcgt
SelfAssessmentCgtlt		selftaxchargecgt
SelfAssessmentCgtlt		selftaxpayablecgt

Element	Sub-Element	Attribute
SelfAssessmentCgtlt		selfamtsurchargeduecgt
SelfAssessmentCgtlt		selfamtlptsurchargeduecgt
SelfAssessmentCgtlt		selfamttaxpaiddirectcgt
SelfAssessmentCgtlt		selfbalancetaxpayablecgt
SelfAssessmentCgtlt		selfbalancetaxoverpaidcgt
SelfAssessmentCgtlt		declareselfassessmentcgt
SelfAssessmentCgtlt		selfprofitchargeit
SelfAssessmentCgtlt		selftaxchargeit
SelfAssessmentCgtlt		selftaxpayableit
SelfAssessmentCgtlt		selfamtsurchargedueit
SelfAssessmentCgtlt		selfamtlptsurchargedueit
SelfAssessmentCgtlt		selfamttaxpaiddirectit
SelfAssessmentCgtlt		selfbalancetaxpayableit
SelfAssessmentCgtlt		selfbalancetaxoverpaidit
SelfAssessmentCgtlt		declareselfassessmentit

The following elements have been deleted from the schema.

Element	Sub-Element	Attribute
IrishInvestmentIncome	InvestmentUndertaking	gaintaxablehighrate
ForeignIncome	OffshoreFund	gaintaxablehighrate
CapitalGains		netchargeablegainat25



Element	Sub-Element	Attribute
CapitalGainsDevelopmentLand		Netchargeablegainlatethisperiodde vlow

The following elements have moved location in the schema.

Moved Attribute	From (Element/ Sub-Element)	To (Element/ Sub-Element)
netchargeablegaininitialprevperiodcgt	ProfitsGainsRezonedLand	CapitalGainsDevelopmentLand
netchargeablegainlateprevperiodcgt	ProfitsGainsRezonedLand	CapitalGainsDevelopmentLand
netchargeablegaininitialthisperiodcgt	ProfitsGainsRezonedLand	CapitalGainsDevelopmentLand
netchargeablegainlatethisperiodcgt	ProfitsGainsRezonedLand	CapitalGainsDevelopmentLand
capitallossesrezoneddecisions	ProfitsGainsRezonedLand	CapitalGainsDevelopmentLand

## 5 APPENDIX 2 - VALID CHARACTERS

*Only the following characters are permitted:*

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

## 6 APPENDIX 3 INCOME ENTRIES

*The following fields are deemed to be income entries:*

FormCT1/TradingResults@profitsbeforecapitalallowances
FormCT1/TradingResults@balancingcharges
FormCT1/TradingResults@profitsbeforecapitalallowancesmanufacturingrate
FormCT1/TradingResults@profitsexceptedtrade
FormCT1/TradingResults@profitsshipping
FormCT1/TradingResults@balancingchargesshipping
FormCT1/RentalIncome@rentalincomevalue
FormCT1/RentalIncome@balancingcharges
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithouttax
FormCT1/IrishInvestmentIncome@grossinterestreceivedwithtax
FormCT1/ForeignIncome@foreigndividendincomebeforetax
FormCT1/ForeignIncome@otherforeignincomebeforetax
FormCT1/IrishInvestmentIncome@otherincomereceivedwithtax
FormCT1/IrishInvestmentIncome@otherincomereceivedwithouttax

## 7 APPENDIX 4 – COUNTRY TYPES

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

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

Input	Value
Gabon	84
Gambia	85
Georgia	86
Germany	87
Ghana	88
Gibraltar	89
Greece	90
Greenland	91
Grenada	92
Guadeloupe	93
Guam	94
Guatemala	95
Guernsey	96
Guinea	97
Guinea-Bissau	98
Guyana	99
Haiti	100
Heard and Mc Donald Islands	101
Heliogoland	102
Honduras	103
Hong Kong	104
Hungary	105
Iceland	106
India	107
Indonesia	108
Iran (Islamic Republic of)	109
Iraq	110
Ireland	111
Israel	112
Italy	113
Jamaica	114
Japan	115
Jersey	116
Jordan	117
Kazakhstan	118
Kenya	119
Kiribati	120
Korea, Democratic Peoples Republic of	121
Korea, Republic of	122
Kuwait	123
Kyrgyzstan	124
Lake Lugano	125
Lao Peoples Democratic Republic	126

Input	Value
Latvia	127
Lebanon	128
Lesotho	129
Liberia	130
Libyan Arab Jamahiriya	131
Liechtenstein	132
Lithuania	133
Livigno	134
Luxembourg	135
Macau	136
Macedonia, The Former Yugoslav Republic of	137
Madagascar	138
Malawi	139
Malaysia	140
Maldives	141
Mali	142
Malta	143
Marshall Islands	144
Martinique	145
Mauritania	146
Mauritius	147
Mayotte	148
Mexico	149
Micronesia, Federated States of	150
Moldova, Republic of	151
Monaco	152
Mongolia	153
Montserrat	154
Morocco	155
Mozambique	156
Mt Athos	157
Myanmar	158
Namibia	159
Nauru	160
Nepal	161
Netherlands	162
Netherlands Antilles	163
New Caledonia	164
New Zealand	165
Nicaragua	166
Niger	167
Nigeria	168
Niue	169

Input	Value
Norfolk Island	170
Northern Ireland	171
Northern Mariana Islands	172
Norway	173
Oman	174
Pakistan	175
Palau	176
Palestinian Territory, Occupied	177
Panama	178
Papua New Guinea	179
Paraguay	180
Peru	181
Philippines	182
Pitcairn	183
Poland	184
Portugal	185
Puerto Rico	186
Qatar	187
Reunion	188
Romania	189
Russian Federation	190
Rwanda	191
Saint Kitts and Nevis	192
Saint Lucia	193
Saint Vincent and the Grenadines	194
Samoa	195
San Marino	196
Sao Tome and Principe	197
Sark	198
Saudia Arabia	199
Senegal	200
Seychelles	201
Sierra Leone	202
Singapore	203
Slovakia (Slovak Republic)	204
Slovenia	205
Solomon Islands	206
Somalia	207
South Africa	208
South Georgia and the South Sandwich Islands	209
Spain	210
Sri Lanka	211
St. Helena	212



Input	Value
St. Pierre and Miquelon	213
Sudan	214
Suriname	215
Svalbard and Jan Mayen Islands	216
Swaziland	217
Sweden	218
Switzerland	219
Syrian Arab Republic	220
Taiwan	221
Tajikistan	222
Tanzania, United Republic of	223
Thailand	224
The Canary Islands	225
Togo	226
Tokelau	227
Tonga	228
Trinidad and Tobago	229
Tunisia	230
Turkey	231
Turkmenistan	232
Turks and Caicos Islands	233
Tuvalu	234
Uganda	235
Ukraine	236
United Arab Emirates	237
United Kingdom	238
United States	239
United States Minor Outlying Islands	240
Uruguay	241
Uzbekistan	242
Vanuatu	243
Vatican City State (Holy See)	244
Venezuela	245
Vietnam	246
Virgin Islands (British)	247
Virgin Islands (U.S.)	248
Wallis and Futuna Islands	249
Western Sahara	250
Yemen	251
Yugoslavia	252
Zambia	253
Zimbabwe	254

## 8 APPENDIX 5 - CHANGES TO VALIDATION

Validation for the following existing attributes has been altered.

Element	Sub-Element	Attribute
CapitalGains		netchargeablegainatlow
CompanyDetails		expressionofdoubtdetails
CompanyDetails		indicateexpressionofdoubt
CompanyDetails	ForeignCompany	incorporatedcountryname
ForeignIncome	ForeignLifePolicy	name
ForeignIncome	ForeignLifePolicy	termsofpolicy
ForeignIncome	ForeignLifePolicy	annualpremiumspayable
ForeignIncome	OffshoreFund	name
ForeignIncome	OffshoreFund	datematerialinterestwasacquired
ForeignIncome	OffshoreFund	amountinvested
CompanyDetails		indicateexpressionofdoubt
TradingResults		lossesoffsetagainsttradingincome
TradingResults		charges
TradingResults		grouprelief
TradingResults		amountgroupreliefrespectexcess capallow
TradingResults		amountgroupreliefrespecttradecharges
TradingResults		lossesappropriateexceptedtrade
TradingResults		chargesshipping
TradingResults		groupreliefshipping
TradingResults		amountgroupreliefrespectexcess capallowshipping

Element	Sub-Element	Attribute
TradingResults		amountgroupreliefrespecttradech argesshipping
RentalIncome		lossescarriedforward
RentalIncome		balanceoflossesavailablecarriedf orward
RentalIncome		excessrentalcapitalallowances
RentalIncome		groupreliefonexcesscapitalallowa nces
RentalIncome		totalexcesscapitalallowances
Deductions		doubletaxationrelief
Deductions		groupreliefmanagementexpense s
ShortNotice		indicateshortnoa

## 9 APPENDIX 6 – CT SELF ASSESSMENT

When the Column A figures filed in the CT Self Assessment section of the return do not match the Revenue calculated figures and all other validation rules have been passed, here is the response that will be returned from the webservice.

The <SelfAssessmentCt> element will be updated to contain the Column A figures as calculated by Revenue.

```
<soapenv:Envelope xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/"
  xmlns:xsd="http://www.w3.org/2001/XMLSchema"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <soapenv:Body>
    <ns1:Errors xmlns:ns1="http://www.ros.ie/schemas/formct1/v13/">
      <ns2:SelfAssessmentCt agreewithfigures="false" cceamtptsurchargedue="0.00"
        cceamtsurchargedue="0.00" cceamttxpaiddirect="0" ccebalancetaxpayable="12500.00"
        cceprofitcharge="50000" ccetaxcharge="12500.00" ccetaxpayable="12500.00"
        ccetaxpayablebeforepswt="12500.00" declareselfassessment="true" selfamtptsurchargedue="0.00"
        selfamtsurchargedue="0.00" selfamttxpaiddirect="0.00" selfbalancetaxpayable="12500.00"
        selfprofitcharge="50000" selfpswtinterimrefunds="0.00" selftaxcharge="12500.00"
        selftaxpayable="12500.00" selftaxpayablebeforepswt="12500.00"
        xmlns:ns2="http://www.ros.ie/schemas/formct1/v13/">
        <ns1:Error message="This return passes all validation rules but the figures provided in Column
        A of the CT Self Assessment panel do not match Revenue's figures. Please open and save your return
        using ROS Offline to retrieve the correct Column A figures or retrieve them from the web-service.
        Here are the Revenue calculated figures that must be included in your SelfAssessmentCT element
        before the return will pass validation:ccprofitcharge:50000 ccetaxcharge:12500.00
        ccetaxpayable:12500.00 cceamtsurchargedue:0.00 cceamtptsurchargedue:0.00 cceamttxpaiddirect:0
        ccebalancetaxpayable:12500.00"/>
      </ns1:Errors>
    </ns2:SelfAssessmentCt>
  </soapenv:Body>
</soapenv:Envelope>
```