NOTES ON FORM 1 DOCUMENT TYPE DEFINITION FOR THE TAX YEAR JANUARY 1ST 2021 – DECEMBER 31ST 2021

Version	Date	Change
0.1	05/10/2016	Amendments & Updates
0.2	12/10/2017	Amendments & Updates 2017
0.3	17/10/2018	Amendments & Updates 2018
0.4	04/10/2019	Amendments & Updates 2019
0.5	20/11/2020	Amendments & Updates 2020
0.6	29/01/2021	Amendments & Updates 2020v2

0.7	02/11/2021	Amendments & Updates 2021:
		
		New Attributes:
		Form 1/TrustDetails/Trust
		    @subtrusttype
		    @othersubtrusttype
		    @foreignunittrust

Notes On Elements

The purpose of this document is to list and describe the elements and attributes of a complete XML document that describes a Form 1 2021. The document aims to identify all the necessary validation rules that are required to enable a successful upload of the generated Form 1 2021 XML document onto ROS.

Validation

Validation rules are presented throughout the document specific to their associated attributes.

Text input fields will only accept values from the character set that is provided in Appendix 1.

Where Whole and Decimal numbers are entered on the form, these values must conform to the requirements set out in Appendix 1.

Internal Elements

There are a number of sub elements in the Form1 element that are for internal processing only and are not input on the form.

They are:

- OtherCodes
- Note
- SummaryCalculation
- Prepopulation
- Prepopulated

Mini Calculations

There are 5 mini-calculations throughout the Form 1. Further explanation of these can be found in Appendix 2.

Form1

Occurrences

This element is **mandatory**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
taxrefnum	String	F1	1	
periodstart	Date			Must have a value of 01/01/2021
periodend	Date			Must have a value of 31/12/2021
currency	String			Must have a value of E for Euro
formversion	Numeric			This must have a value of 15
language	Language			Must have a value of either E for English or G for Irish
product	String			This is the name of the product that is used to create the XML
numamendments	Numeric			This must not be provided by third-party software

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F1	Tax reference number	FA.16.1	This field is mandatory.
		FA.16.2	The field must be a valid IT registration number.

Sub Elements

This element has 14 sub elements:
- ContactDetails
- TrustDetails
- InvestmentIncome
- IrishRentalIncome
- ForeignIncome
- TradeIncome

- IrishRealEstateFunds
- ExemptIncome
- SurchargeTrustIncome
- AnnualPayments
- CapitalGains
- ChargeableAssets
- PropertyIncentives
- SelfAssessmentIT
- SelfAssessmentCGT

ContactDetails

Occurrences

This element is **mandatory**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 1 sub element:
- Contact

Contact

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field on Form	Notes
agenttain	String	5	
clientref	String	7	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F2	Agent TAIN	FA.17.1	The field must be a valid TAIN number.
F3	Client reference number	FA.18.1	This field cannot contain more than 30 characters.
		FA.18.2	The field cannot contain white space only.
		FA.18.3	The field must contain only the standard text characters (see Appendix 1).

Sub Elements

This element has 0 sub elements.

TrustDetails

Occurrences

This element is **mandatory**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 4 sub elements:
- Trust
- Trustees
- AssetDistribution
- AssetTransfer
- Settlors
- Protectors
- Beneficiaries
- OtherPeople
- MandatoryDisclosures
- MandatoryDisclosures2

Trust

Occurrences

This element is **mandatory**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
trustname	String	F417		
estatename	String			
corporationname	String			
expressionofdoubt	Boolean	F22a	2	Must have a value of true or false.
expressdoubtdetails	String	F22b		
expressdoubttaxlaw	String	F22c		
expressdoubtamount	Numeric	F22d		
expressdoubtdocs	String	F22e		
expressdoubtguidelines	String	F22f		
customertype	String			
trusttype	String			
othercustomertype	String			
othertrusttype	String			
subtrusttype	String			Drop down list with following: • Sh Sch-Employee Share Ownership Trust • Sh Sch-Approved Profit Share Scheme • Sh Sch-SAYE Scheme • Sh Sch-Restricted Shares (S128D) • Sh Sch-Other • Charitable/Non-Profit -Charity • Charitable/Non-Profit – Club • Charitable/Non-Profit - Other • Inv Fund-Unit Trust regulated by C B of I • Inv Fund – Exempt Unit Trust • Inv Fund – Foreign Unit Trsut
othersubtrusttype	String			Textbox of 50 characters
foreignunittrust	String			Textbox of 50 characters
distributionfromtrust	Boolean			
assetsintotrust	Boolean			
discretionarytrust	Boolean	dtrust		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F417	Name of Trust	FA.19.2	The length of the field cannot exceed 50 characters.
		FA.19.3	The field cannot contain white space only.
		FA.19.4	The field must contain only the standard text characters.
F20	Change of nature of main activity	FA.1.1	The length of the field cannot exceed 500 characters.
		FA.1.3	The field cannot contain white space only.

		FA.1.2	The field must contain only the standard text characters.
F21	Change to address of first named trustee	FA.2.1	The length of the field cannot exceed 500 characters.
		FA.2.3	The field cannot contain white space only.
		FA.2.2	The field must contain only the standard text characters.
F22a	Expression of doubt tick-box	PA.1.1	If any of the expression of doubt fields (F23b, F23c, F23d, F23e, F23f) are populated, this must be ticked.
F22b	Expression of doubt details	PA.1.2	If the expression of doubt tick-box (F22a) is ticked, this field is mandatory.
		FA.4.1	The length of the field cannot exceed 1000 characters.
		FA.4.2	The field must contain only the standard text characters.
		FA.4.3	The field cannot contain white space only.
F22c	Expression of doubt tax law	PA.1.2	If the expression of doubt tick-box (F22a) is ticked, this field is mandatory.
		FA.4.1	The length of the field cannot exceed 1000 characters.
		FA.4.2	The field must contain only the standard text characters.
		FA.4.3	The field cannot contain white space only.
F22d	Expression of doubt amount	PA.1.2	If the expression of doubt tick-box (F22a) is ticked, this field is mandatory.
		PA.1.3	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		PA.1.4	If populated with a decimal number, the field cannot have more than 2 decimal places.
F22e	Expression of doubt document list	PA.1.2	If the expression of doubt tick-box (F22a) is ticked, this field is mandatory.
		FA.4.1	The length of the field cannot exceed 500 characters.
		FA.4.2	The field must contain only the standard text characters.
		FA.4.3	The field cannot contain white space only.
F22f	Expression of doubt guidelines	PA.1.2	If the expression of doubt tick-box (F22a) is ticked, this field is mandatory.
		FA.4.1	The length of the field cannot exceed 5000 characters.
		FA.4.2	The field must contain only the standard text characters.
		FA.4.3	The field cannot contain white space only.
customertype	Customer Type		This is a required field with options below: • Trust

			• Estate • Corporation (liable to income tax) • Unincorporated Body • Other.
trusttype	Trust Type		Where "customertype" is equal to "Trust", this is a required field with one of the options below: • Discretionary Trust • Bare Trust • Fixed Interest Trust • Share Scheme • Other
othercustomertype	Specify (where entity type is 'Other')		Where "customertype" is equal to "Other", this is a required field.
othertrusttype	Specify (where trust type is 'Other')		Where "customertype" is equal to "Trust" and "trusttype" is equal to "Other", this is a required field.
subtrusttype	Sub Trust Type (This is required only were the trust type is share scheme, charitable trust, or investment funds)		**Error message when sub-type not selected:** *Error: This is a required field* **Error message when sub-type selected for any other trust type** *Error: Cannot select a sub-type where the trust type is not: Share Scheme, Charitable/Non-Profit, or Investment Fund*
othersubtrusttype	Specify (where Share Scheme 'Other' or Charitable/Non-Profit 'Other' selected)		This field is required when Sub Trust Type is Share Scheme 'Other' or Charitable/Non-Profit 'Other'
foreignunittrust	Select country (Where Foreign Unit Trust selected)		This field is required when Sub Trust type is Investment Funds Foreign Unit selected.
distributionfromtrust	Was there a distribution from the trust?		Required field. Must have a value of true or false. If true, an entry must be added for AssetDistribution.
assetsintotrust	Was there a transfer of assets into the trust?		Required field. Must have a value of true or false. If true, an entry must be added for AssetTransfer.
discretionarytrust	dtrust		If customer type is Trust this field is a mandatory field

Sub Elements

This element has 0 sub elements.

Trustees

Occurrences

This element is **mandatory**, with a minimum occurrence of 1 and maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
trusteename	String	F24	3(1)	
trusteeaddress	String	F25	3(2)	
trusteeappointmentdate	Date	F26	3(3)	
resident	Boolean	res	3(4)	
nonresident	Boolean	nonres	3(5)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F24	Trustee name	PA.15.1	At least one Trustee is mandatory, so this field cannot be blank for the first Trustee.
		PA.2.1	If any of the other fields of the Trustee are populated (F25, F26), this is mandatory.
		FA.5.1	The length of the field cannot exceed 500 characters.
		FA.5.3	The field cannot contain white space only.
		FA.5.2	The field must contain only the standard text characters.
F25	Trustee private address	PA.3.1	If any of the other fields of the Trustee are populated (F24, F26), this is mandatory.
		FA.6.1	The length of the field cannot exceed 500 characters.
		FA.6.3	The field cannot contain white space only.
		FA.6.2	The field must contain only the standard text characters.
F26	Trustee date appointed	PA.4.1	If any of the other fields of the Trustee are populated (F24, F25), this is mandatory.
		FA.7.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FA.7.2	The field cannot contain a date that exceeds the date of upload.
		FA.7.3	The field cannot contain a date before 01/01/1900.
res	resident	Rule #5 resident 20.5	If both res and nonres are true, both cannot be checked this is mandatory.
nonres	Non resident	Rule #5 nonresident 20.5	If both res and nonres are false, both cannot be unchecked this is mandatory

Sub Elements

This element has 0 sub elements.

AssetDistribution

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
beneficiaryname	String	F28	A4(2)	
beneficiaryaddress	String	F315	A4(2)	
assetdescription	String	F29	A4(3)	
assetvalue	Numeric	F30	A4(4)	
distributiondate	Date	F27	A4(1)	
beneficiarytaxrefnum	String			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F28	Asset distribution - name of beneficiary	PA.6.1	If any of the other fields of the Asset Distribution are populated (F315, F29, F30, F27), this is mandatory.
		FA.9.1	The length of the field cannot exceed 500 characters.
		FA.9.5	The field cannot contain white space only.
		FA.9.3	The field must contain only the standard text characters.
F315	Asset distribution - address of beneficiary	PA.7.1	If any of the other fields of the Asset Distribution are populated (F28, F29, F30, F27), this is mandatory.
		FA.9.2	The length of the field cannot exceed 500 characters.
		FA.9.6	The field cannot contain white space only.
		FA.9.4	The field must contain only the standard text characters.
F29	Asset distribution - description of asset	PA.8.1	If any of the other fields of the Asset Distribution are populated (F28, F315, F30, F27), this is mandatory.
		FA.10.1	The length of the field cannot exceed 500 characters.
		FA.10.3	The field cannot contain white space only.
		FA.10.2	The field must contain only the standard text characters.
F30	Asset distribution - value of asset	FA.11.1	If populated, the field must contain a whole number.
		PA.9.1	If any of the other fields of the Asset Distribution are populated (F28, F315, F29,

			F27), this is mandatory.
		FA.11.2	If populated, the value of the field must be between 0 and 999,999,999.
F27	Asset distribution - date of distribution	PA.5.1	If any of the other fields of the Asset Distribution are populated (F28, F315, F29, F30), this is mandatory.
		FA.8.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FA.8.2	The field cannot contain a date that exceeds the date of upload.
		FA.8.3	The field cannot contain a date before 01/01/1900.
beneficiarytaxrefnum	Tax reference number of beneficiary		The field must be a valid tax reference number format.

Sub Elements

This element has 0 sub elements.

AssetTransfer

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
donername	String	F32	5(2)	
doneraddress	String	F324	5(2)	
assetdescription	String	F33	5(3)	
assetvalue	Numeric	F34	5(4)	
transferdate	Date	F31	5(1)	
settlortaxrefnum	String			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F32	Asset transfer - name of settlor/disponer/donor	PA.11.1	If any of the other fields of the Asset Transfer are populated (F324, F33, F34, F31), this is mandatory.
		FA.13.1	The length of the field cannot exceed 500 characters.
		FA.13.5	The field cannot contain white space only.
		FA.13.3	The field must contain only the standard text characters.
F324	Asset transfer - address of settlor/disponer/donor	PA.12.1	If any of the other fields of the Asset Transfer are populated (F32, F33, F34, F31), this is mandatory.
		FA.13.2	The length of the field cannot exceed 500 characters.
		FA.13.6	The field cannot contain white space only.
		FA.13.4	The field must contain only the standard text characters.
F33	Asset transfer - description of asset	PA.13.1	If any of the other fields of the Asset Transfer are populated (F32, F324, F34, F31), this is mandatory.
		FA.14.1	The length of the field cannot exceed 500 characters.
		FA.14.3	The field cannot contain white space only.
		FA.14.2	The field must contain only the standard text characters.
F34	Asset transfer - value of asset	FA.15.1	If populated, the field must contain a whole number.
		PA.14.1	If any of the other fields of the Asset Transfer are populated (F32, F324, F33,

			F31), this is mandatory.
		FA.15.2	If populated, the value of the field must be between 0 and 999,999,999.
F31	Asset transfer - date of transfer	PA.10.1	If any of the other fields of the Asset Transfer are populated (F32, F324, F33, F34), this is mandatory.
		FA.12.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FA.12.2	The field cannot contain a date that exceeds the date of upload.
		FA.12.3	The field cannot contain a date before 01/01/1900.
settlortaxrefnum	Tax reference number of settlor		The field must be a valid tax reference number format.

Sub Elements

This element has 0 sub elements.

Settlors

Occurrences

This element is **optional**, with a minimum occurrence of 1 and maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
settlorname	String	F24a		
settloraddress	String	F25a		
settlorppsn	PPSN	F26a		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F24aa	Name of Settlor	PA.15.1.a	If the field @trustname is populated, at least one Settlor is mandatory. So this field cannot be blank for the first Settlor.
		PA.2.1.a	If any of the other fields of the Settlor are populated (F25a, F26a), this is mandatory.
		FA.5.1.a	The length of the field cannot exceed 500 characters.
		FA.5.3.a	The field cannot contain white space only.
		FA.5.2.a	The field must contain only the standard text characters.
F25a	Address	PA.3.1.a	If any of the other fields of the Settlor are populated (F24a, F26a), this is mandatory.
		FA.6.1.a	The length of the field cannot exceed 500 characters.
		FA.6.3.a	The field cannot contain white space only.
		FA.6.2.a	The field must contain only the standard text characters.
F26a	PPSN	PA.4.1.a	If any of the other fields of the Settlor are populated (F24a, F25a), this is mandatory.
		FA.7.1.a	If populated, this field must contain a valid PPSN.
		FA.7.2.a	The field cannot contain white space only.
		FA.7.3.a	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

Protectors

Occurrences

This element is **optional**, with a minimum occurrence of 1 and maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
protectorname	String	F24b		
protectoraddress	String	F25b		
protectorppsn	PPSN	F26b		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F24b	Name of Protector	PA.2.1.b	If any of the other fields of the Protector are populated (F25b, F26b), this is mandatory.
		FA.5.1.b	The length of the field cannot exceed 500 characters.
		FA.5.3.b	The field cannot contain white space only.
		FA.5.2.b	The field must contain only the standard text characters.
F25b	Address	PA.3.1.b	If any of the other fields of the Protector are populated (F24b, F26b), this is mandatory.
		FA.6.1.b	The length of the field cannot exceed 500 characters.
		FA.6.3.b	The field cannot contain white space only.
		FA.6.2.b	The field must contain only the standard text characters.
F26b	PPSN	PA.4.1.b	If any of the other fields of the Protector are populated (F24b, F25b), this is mandatory.
		FA.7.1.b	If populated, this field must contain a valid PPSN.
		FA.7.2.b	The field cannot contain white space only.
		FA.7.3.b	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

Beneficiaries

Occurrences

This element is **mandatory**, with a minimum occurrence of 1 and maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
beneficiaryname	String	F24c		
beneficiaryaddress	String	F25c		
beneficiaryppsn	PPSN	F26c		
fullyearbeneficiary	Boolean	F27c		
beneficiarystartdate	Date	F28c		
beneficiaryenddate	Date	F29c		
nolongerbeneficiary	Boolean	F30c		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F24c	Name of Beneficiary	PA.15.1.d	If the field @trustname is populated, at least one Beneficiary is mandatory. So this field cannot be blank for the first Beneficiary.
		PA.2.1.d	If any of the other fields of the Beneficiary are populated (F25c, F26c, F27c, F28c, F29c, F30c), this is mandatory.
		FA.5.1.d	The length of the field cannot exceed 500 characters.
		FA.5.3.d	The field cannot contain white space only.
		FA.5.2.d	The field must contain only the standard text characters.
F25c	Address	PA.3.1.d	If any of the other fields of the Beneficiary are populated (F24c, F26c, F27c, F28c, F29c, F30c), this is mandatory.
		FA.6.1.d	The length of the field cannot exceed 500 characters.
		FA.6.3.d	The field cannot contain white space only.
		FA.6.2.d	The field must contain only the standard text characters.
F26c	PPSN	PA.4.1.d	If any of the other fields of the Beneficiary are populated (F24a, F25a, F27c, F28c, F29c, F30c), this is mandatory.
		FA.7.1.d	If populated, this field must contain a valid PPSN.
		FA.7.2.d	The field cannot contain white space only.
		FA.7.3.d	The field must contain only the standard text characters.
F27c	Full Year	PA.5.1.d	Boolean true or false
		FA.8.1.d	If the boolean is true, then the fields - beneficiarystartdate

			- beneficiaryenddate are not required
F28c	Start Date (DD/MM/YYYY)	PA.6.1.d	If any of the other fields of the Beneficiary are populated (F24c, F25c, F26c, F29c, F30c), this is mandatory.
		FA.9.1.d	If populated, this field must contain a date in the format DD/MM/YYYY.
		FA.9.2.d	The field cannot contain a date that exceeds the date of upload.
		FA.9.3.d	If the field F27c is populated, this is not required.
F29c	End Date (DD/MM/YYYY)	PA.7.1.d	If any of the other fields of the Beneficiary are populated (F24c, F25c, F26c, F28c, F30c), this is mandatory.
		FA.10.1.d	If populated, this field must contain a date in the format DD/MM/YYYY.
		FA.10.2.d	The field cannot contain a date that exceeds the date of upload.
		FA.10.3.d	If the field F27c is populated, this is not required.
F30c	No longer a beneficiary at this time	PA.8.1.d	Boolean true or false

Sub Elements

This element has 0 sub elements.

OtherPeople

Occurrences

This element is **optional**, with a minimum occurrence of 1 and maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
otherpersonname	String	F24d		
otherpersonaddress	String	F25d		
otherpersonppsn	PPSN	F26d		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F24d	Name of person exercising control	PA.2.1.d	If any of the other fields of the OtherPeople are populated (F25d, F26d), this is mandatory.
		FA.5.1.d	The length of the field cannot exceed 500 characters.
		FA.5.3.d	The field cannot contain white space only.
		FA.5.2.d	The field must contain only the standard text characters.
F25d	Address	PA.3.1.d	If any of the other fields of the OtherPeople are populated (F24d, F26d), this is mandatory.
		FA.6.1.d	The length of the field cannot exceed 500 characters.
		FA.6.3.d	The field cannot contain white space only.
		FA.6.2.d	The field must contain only the standard text characters.
F26d	PPSN	PA.4.1.d	If any of the other fields of the OtherPeople are populated (F24d, F25d), this is mandatory.
		FA.7.1.d	If populated, this field must contain a valid PPSN.
		FA.7.2.d	The field cannot contain white space only.
		FA.7.3.d	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

MandatoryDisclosures

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
numberoftransactionsec817Hbsf	String	numberoftransactionsec817Hbsf		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
numberoftransactionsec817Hbsf			Cannot be greater than 12 chars in length

Sub Elements

This element has 0 sub elements.

MandatoryDisclosures2

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
crossborderrefnumbersf	String	crossborderrefnumbersf		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
crossborderrefnumbersf			Cannot be greater than 12 chars in length

Sub Elements

This element has 0 sub elements.

InvestmentIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 7 sub elements:
- UntaxedIncome
- DepositInterest
- SavingAccounts
- IrishResidentCompany
- Covenant
- NonExemptPatent
- NotShownElsewhere

UntaxedIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
irishgovstocks	Numeric	F35	101(a)	
irishexchequer	Numeric	F36	101(b)	
irishcredituniondiv	Numeric	F37	101(c)	
irishotherloans	Numeric	F38	101(d)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F35	Irish untaxed income - Irish government stocks	FB.1.1	If populated, the field must contain a whole number.
		FB.1.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F36	Irish untaxed income - Irish exchequer bills	FB.2.1	If populated, the field must contain a whole number.
		FB.2.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F37	Irish untaxed income - irish credit union dividends	FB.3.1	If populated, the field must contain a whole number.
		FB.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F38	Irish untaxed income - other loans and investments arising in the state	FB.4.1	If populated, the field must contain a whole number.
		FB.4.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

DepositInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossintrecdirtdedmid	Numeric	F40b	102(a) (i)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F40b	Irish deposit interest - gross interest received (on which DIRT was deducted at 25%)	FB.6.1b	If populated, the field must contain a whole number.
		FB.6.2b	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

SavingAccounts

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossintrecssacc	Numeric	F42	102(b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F42	Irish deposit interest - gross interest received from special accounts	FB.8.1	If populated, the field must contain a whole number.
		FB.8.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

IrishResidentCompany

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossdivirishrescompdwtded	Numeric	F43	103(a)	
grossdivirishrescompdwtnotded	Numeric	F44	103(b)	
grossdivirishrescompsec519	Numeric	F44a	103(b)(ii)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F43	Gross amount of dividends from irish resident companies (from which DWT was deducted)	FB.9.1	If populated, the field must contain a whole number .
		FB.9.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F44	Gross amount of dividends from Irish resident companies (from which DWT was not deducted)	FB.10.1	If populated, the field must contain a whole number.
		FB.10.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F44a	Amount of dividends used for qualifying purposes in accordance with Sec. 519(7)	FB.10.1a	If populated, the field must contain a whole number.
		FB.10.2a	If populated, the value of the field must be between 0 and 9,999,999,999.
		FB.10.3a	This value cannot be greater than F44

Sub Elements

This element has 0 sub elements.

Covenant

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
typeofpayments	String	F45	104(a)	
grossamrectaxnotded	Numeric	F46	104(b)	
grossamrectaxded	Numeric	F47	104(c)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F45	Settlement, etc. - type(s) of payment(s)	PB.1.1	If either of the settlement income fields are populated (F46, F47), this is mandatory.
		PB.1.2	If neither of settlement income fields are populated (F46, F47), this should not be populated.
		FB.11.1	The length of the field cannot exceed 500 characters.
		FB.11.3	The field cannot contain white space only.
		FB.11.2	The field must contain only the standard text characters.
F46	Settlement, etc. - gross amount received/receivable, where tax was not deducted	FB.12.1	If populated, the field must contain a whole number.
		FB.12.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F47	Settlement, etc. - gross amount received/receivable, where tax was deducted	FB.13.1	If populated, the field must contain a whole number.
		FB.13.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

NonExemptPatent

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossamofroyaltiestaxnotded	Numeric	F48	105(a)	
grossamofroyaltiestaxded	Numeric	F49	105(b)	
grossamofotherincome	Numeric	F50	106	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F48	Qualifying patents - gross amount of royalties received, where tax was not deducted	FB.14.1	If populated, the field must contain a whole.
		FB.14.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F49	Qualifying patents - gross amount of royalties received, where tax was deducted	FB.15.1	If populated, the field must contain a whole.
		FB.15.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F50	Gross amount of other income recevied, e.g. annuities (from which irish standard rate tax was deducted)	FB.16.1	If populated, the field must contain a whole number.
		FB.16.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

NotShownElsewhere

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossamofIncsourcesnotshown	Numeric	F51	107(a)	
amoftaxdedsourcesnotshown	Numeric	F52	107(b)	
detailsofincsourcesnotshown	String	F53	107(c)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F51	Income from sources not shown elsewhere - gross amount of income	FB.17.1	If populated, the field must contain a whole number.
		PB.4.1	If the tax deducted field (F52) or the income source details field (F53) is populated, this is mandatory.
		FB.17.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F52	Income from sources not shown elsewhere - amount of tax deducted	FB.18.1	If populated, the field must contain a whole number.
		FB.18.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PB.5.1	If both this field and the gross income field (F51) are populated with whole numbers, the value of this field must be less than or equal to the value of the gross income amount.
F53	Income from sources not shown elsewhere - details of income source(s)	PB.6.1	If the gross income field (F51) or the tax deducted field (F52) is populated, this is mandatory.
		FB.19.1	The length of the field cannot exceed 20 characters.
		FB.19.3	The field cannot contain white space only.
		FB.19.2	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

IrishRentalIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 4 sub elements.
- Residential
- Land
- RentalCapital
- RentalNonResident

Attributes

Name	Type	Field ID	Field on Form	Notes
propincentive	Boolean	F54	201	Must have a value of true or false.

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F54	Claim to tax relief on property based incentives included with interest or section 23 expenses	No validation.	

Residential

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
regrequirements	Boolean	F55	202	Must have a value of true or false.
numpropletself	Numeric	F56a	203(a)	
grossrent	Numeric	F58a	205(a)	
exrepairsself	Numeric	F57a	204(a)	
exinterest	Numeric	F60a	206(a)	
exsection23relief	Numeric	F61	206(b)	
exother	Numeric	F62a	206(c)	
incomeafterexpense	Numeric	F62b		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F55	Part 7 of the Residential Tenancies Act have been complied with	No validation.	
F56a	Number of properties let	FC.3.1	If populated, the field must contain a whole number.
		PC.2.1	If the gross rent receivable field (F58a) is populated, this is mandatory.
		FC.3.2	If populated, the value of the field must be between 0 and 99,999.
F58a	Gross rent receivable	FC.5.1	If populated, the field must contain a whole number.
		PC.3.1	If the number of properties field (F56a) is populated, this is mandatory.
		PC.3.2	If the repairs expenses field (F57a) is populated, this is mandatory.
		PC.3.3	If the interest expenses field (F60a) is populated, this is mandatory.
		PC.3.4	If the section 23 expenses field (F61) is populated, this is mandatory.
		PC.3.5	If the other expenses field (F62a) is populated, this is mandatory.
		FC.5.2	If populated, the value of the field must be between 0 and 999,999,999.
F57	Expenses - repairs	FC.6.1	If populated, the field must contain a whole number.
F60a	Expenses - interest	FC.7.1	If populated, the field must contain a whole number.
		FC.7.2	If populated, the value of the field must be between 0 and 999,999,999.
F61		FC.6.2	If populated, the value of the field must be between 0 and

			999,999,999.
		FC.8.2	If populated, the value of the field must be between 0 and 999,999,999.
F62a	Expenses - other	FC.9.1	If populated, the field must contain a whole number.
		FC.9.2	If populated, the value of the field must be between 0 and 999,999,999.
F62b	Amount of chargeable income after expense	No Validation	This field is populated based on the calculation of other fields in this section

Sub Elements

This element has 0 sub elements.

Land

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
numpropletself	Numeric	F56b	203(b)	
area	Numeric	F59	204(b)	
grossrent	Numeric	F58b	205(b)	
exrepairsself	Numeric	F57b	206(d)	
exinterest	Numeric	F60b	206(e)	
exother	Numeric	F62c	206(f)	
incomeafterexpense	Numeric	F62d		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F56b	Number of properties let	FC.3.1	If populated, the field must contain a whole number.
		PC.2.1	If the gross rent receivable field (F58) is populated, this is mandatory.
		FC.3.2	If populated, the value of the field must be between 0 and 99,999.
F59	Area in hectares	FC.4.1	If populated, the field must contain a decimal number.
		FC.4.2	If populated, the value field must be between 0 and 99,999.99.
		FC.4.3	If populated with a decimal number, the field cannot have more than 2 decimal places.
F58b	Gross rent receivable	FC.5.1	If populated, the field must contain a whole number.
		PC.3.1	If the number of properties field (F56b) is populated, this is mandatory.
		PC.3.2	If the repairs expenses field (F57b) is populated, this is mandatory.
		PC.3.3	If the interest expenses field (F60b) is populated, this is mandatory.
		PC.3.5	If the other expenses field (F62c) is populated, this is mandatory.
		FC.5.2	If populated, the value of the field must be between 0 and 999,999,999.
F57b	Expenses - repairs	FC.6.1	If populated, the field must contain a whole number.
		FC.6.2	If populated, the value of the field must be between 0 and 999,999,999.
F60b	Expenses - interest	FC.7.1	If populated, the field must contain a whole number.
		FC.7.2	If populated, the value of the field must be between 0 and

			999,999,999.
F62c	Expenses - other	FC.9.1	If populated, the field must contain a whole number.
		FC.9.2	If populated, the value of the field must be between 0 and 999,999,999.
F62d	Amount of chargeable income after expense	No Validation	This field is populated based on the calculation of other fields in this section

Sub Elements

This element has 0 sub elements.

RentalCapital

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
incomeafterexpense	Numeric	F63	207	
priorcapitalallow	Numeric	F64	208(a)	
capitalallowcurrentyear	Numeric	F65	208(b)	
totalcapitalallow	Numeric	F66	208(c)	
unusedca	Numeric	F67	209	
unusedcalosses	Numeric	F68	210	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F63	Amount of income after expenses but before capital allowances and losses	FC.10.1	If populated, the field must contain a whole number.
		FC.10.2	If populated, the value of the field must be between 0 and 999,999,999.
		PC.4.1	The value of this field must match the result of the Rental Expenses mini-calculation.
F64	Capital allowances brought forward from a prior year	FC.11.1	If populated, the field must contain a whole number.
		FC.11.2	If populated, the value of the field must be between 0 and 999,999,999.
F65	Capital allowances for the current year	FC.12.1	If populated, the field must contain a whole number.
		FC.12.2	If populated, the value of the field must be between 0 and 999,999,999.
F66	Total capital allowances	FC.13.1	If populated, the field must contain a whole number.
		FC.13.2	If populated, the value of the field must be between 0 and 999,999,999.
F67	Unused capital allowances available for offset against other income	FC.14.1	If populated, the field must contain a whole number.
		FC.14.2	If populated, the value of the field must be between 0 and 999,999,999.
F68	Amount of unused losses from a prior year	FC.15.1	If populated, the field must contain a whole number.
		FC.15.2	If populated, the value of the field must be between 0 and 999,999,999.

Sub Elements

This element has 0 sub elements.

RentalNonResident

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
ppsnoftenant	Numeric	F69		
amtirishtaxwithheld	Numeric	F70		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F69	PPS number of tenant (s)	Rule FC.16.1	If populated, the value of this field must have a valid ppsn number.
F70	Amount of Irish Tax Withheld	FC.16.2	If populated, the value of the field must be between 0.0 and 9,999,999,999.99

Sub Elements

This element has 0 sub elements.

ForeignIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 11 sub elements:
- Dividends
- UKDepositInterest
- EUDepositInterest
- UKOtherInterest
- NonEUDepositInterest
- USDividends
- CanadianDividends
- IncomeForeignTrade
- ForeignRents
- OtherUKInterest
- IntRoyaltiesAnnuities
- IrishTaxDedEncashment
- ForeignBankAccounts
- AdditionalDTR

Dividends

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
divnetamrecieved	Numeric	F69	301	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F69	Great britain and northern ireland dividends - net amount received	FD.1.1	If populated, the field must contain a whole number.
		FD.1.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

UKDepositInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
ukdepint	Numeric	F69a		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F69a	Gross amount of UK deposit interest	FD.1.1.a	If populated, the field must contain a whole number.
		FD.1.2.a	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

EUDepositInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
depsavdirholdtaxcred	Numeric	F71	302(b) (ii)	
depforeigntax	Numeric	F72	302(c) (iii)	
euotherint	Numeric	F73	303(a)	
othersavsirholdtaxcred	Numeric	F74	303(b)	
otherforeigntax	Numeric	F75	303(c)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
		FD.4.2a	If populated, the value of the field must be between 0 and 9,999,999,999.99.
F71	EU savings directive - EU deposit interest - savings directive withholding tax	FD.3.1	If populated, the field must contain a decimal number.
		FD.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
F72	EU savings directive - EU deposit interest - foreign tax (other than SDWT)	FD.4.1	If populated, the field must contain a decimal number.
		FD.4.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
F73	EU savings directive - EU other interest - amount	FD.5.1	If populated, the field must contain a whole number.
		FD.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PD.2.1	If SDWT field (F74) or the other interest foreign tax field (F75) are populated, this is mandatory.
		PD.2.2	If populated, the value of the field must be less than or equal to the sum of savings directive withholding tax and foreign tax (F74 and F75).
F74	EU savings directive - EU other interest - savings directive withholding tax	FD.6.1	If populated, the field must contain a decimal number.
		FD.6.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
F75	EU savings directive - EU other interest - foreign tax (other than SDWT)	FD.7.1	If populated, the field must contain a decimal number.
		FD.7.2	If populated, the value of the field

			must be between 0 and 9,999,999,999.99.
		PD.2.3	If populated, the value of the field must be less than or equal to the value of EU other interest – amount (F73).

Sub Elements

This element has 0 sub elements.

UKOtherInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
ukothint	Numeric	F69b		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F69b	Gross amount of UK "other" interest	FD.1.1.b	If populated, the field must contain a whole number.
		FD.1.2.b	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

NonEUDepositInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
noneudepositpaid	Numeric	F90		
noneuforeigntax	Numeric	F91		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F90	(a) Amount of Non-EU deposit interest paid or credited in the year	FD 56.1	If populated, the value of the field must be between 0 and 9,999,999,999
F91	(b) Foreign Tax.	FD 57.1	If populated, the value of the field must be between 0 and 9,999,999,999.99
		PD.38.1	If populated, the value of the field must be less than or equal to the value of Non-EU deposit interest paid or credit in the year (F90).

Sub Elements

This element has 0 sub elements.

USDividends

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossusdiv	Numeric	F76	304	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F76	US dividends - gross amount	FD.8.1	If populated, the field must contain a whole number.
		FD.8.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

CanadianDividends

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
candivsuffirtaxgross	Numeric	F77	305	
candidnotsuffirtaxgross	Numeric	F78	306	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F77	Canadian dividends which suffered irish tax on encashment	FD.9.1	If populated, the field must contain a whole number.
		FD.9.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F78	Canadian dividends which did not suffer Irish tax on encashment	FD.10.1	If populated, the field must contain a whole number.
		FD.10.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

IncomeForeignTrade

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
ftradeIncnotaxded	Numeric	F79	307	
ftradeInctaxded	Numeric	F80	308(a)	
ftradeInctaxdedamount	Numeric	F81	308(b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F79	Income from foreign trade/profession on which no foreign tax was deducted	FD.11.1	If populated, the field must contain a whole number.
		FD.11.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F80	Income from foreign trade/profession on which foreign tax was deducted - amount of income	FD.12.1	If populated, the field must contain a whole number.
		FD.12.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F81	Income from foreign trade/profession on which foreign tax was deducted - amount of tax deducted	FD.13.1	If populated, the field must contain a decimal number.
		FD.13.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		PD.3.1	The amount of foreign tax deducted from foreign trade income (F81) cannot exceed the amount of foreign income (F80).
		PD.33.1	If this field (F81) is populated the Income from foreign trade/profession on which foreign tax was deducted - amount of income (F80) must also be populated.

Sub Elements

This element has 0 sub elements.

ForeignRents

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
numforpropslet	Numeric	F431	309(a)	
incomefromrents	Numeric	F82	309(b)	
expfromrentsincome	Numeric	F83	309(c) (i)	
expfromrentsincomeint	Numeric	F83a	309(c) (ii)	
profonfrentalprop	Numeric	F84	309(d)	
capallow	Numeric	F84a	309(e)	
amtunusedloss	Numeric	F84b	309f)	
amofftaxded	Numeric	F85	309(g)	
amtlossthisyear	Numeric	F84C		
amtlossnextyear	Numeric	F84D		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F431	Number of foreign properties let	FD.54.1	If populated, the field must contain a whole number.
		FD.54.2	If populated, the value of the field must be between 0 and 999.
		PD.34.2	If populated, the field amount of foreign tax deducted (F85). Must be populated
F82	Foreign rents - income	FD.14.1	If populated, the field must contain a whole number.
		PD.31.1	If the expenses field (F83) is populated, this is mandatory.
		FD.14.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F83	Foreign rents - expenses	FD.15.1	If populated, the field must contain a whole number.
		FD.15.2	If populated, the value of the field must be between 0 and 9,999,999,999.
			Total of F83 and F83a cannot exceed amount at F82.
F83a	Foreign rents – allowable interest	FD.15.1	If populated, the field must contain a whole number.
		FD.15.2	If populated, the value of the field must be between 0 and 9,999,999,999.
			Total of F83 and F83a cannot exceed amount at F82.
F84	Foreign rents - net profit	FD.16.1	If populated, the field must contain a whole number.
		FD.16.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PD.32.1	The value of this field must match the result of the Foreign Rents mini-calculation. The sum of F83 and F83a must be greater than F82.

F84a	Capital Allowances	FD.16a.11	If populated, the field must contain a whole number.
		FD.16a.21	If populated, the value of the field must be between 0 and 9,999,999,999.
F84b	amtunusedloss	FD.16b.12	If populated, the field must contain a whole number.
		FD.16b.22	If populated, the value of the field must be between 0 and 9,999,999,999.
F85	Foreign rents - amount of foreign tax deducted	FD.17.1	If populated, the field must contain a decimal number.
		FD.17.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		PD.4.1	The value of this field cannot exceed the amount of income (F84).
		PD.34.1	If populated, the field amount of foreign tax deducted (F85). Must be populated
		PD.34.3	The value of this field cannot exceed the foreign rents income (F82).
F84C	Amount of losses in this year	FD 60.1	If populated, the value of the field must be between 0 and 9,999,999,999
		PD 40.1	Cannot have an entry here and in profonfrentalprop (F84)
F84D	Amount of losses carried forward to next year	FD 60.1	If populated, the value of the field must be between 0 and 9,999,999,999
		PD 41.1	If there is an entry here, in amtlossthisyear (F84C) and in amtunusedloss (F84b) the value here must be equal to the sum of (F84C) and (F84b)

Sub Elements

This element has 0 sub elements.

OtherUKInterest

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
othukint	Numeric	F69c		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F69c	Gross amount of UK Royalties, Annuities, Dividends, etc.	FD.1.1.c	If populated, the field must contain a whole number.
		FD.1.2.c	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

IntRoyaltiesAnnuities

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
foreignincomeprevexempt	Numeric	N/A	310(a)	
allotherincomenotaxded	Numeric	F86	310(b)	
foreignpatentroyaltyprevexempt	Numeric	N/A	311(a)(i)	
foreignpatentroyaltytaxded	Numeric	N/A	311(a)(ii)	
allotherincometaxded	Numeric	F87	311(b)(i)	
amoftaxdedonallotherincome	Numeric	F88	311(b)(ii)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F86	Income from all other foreign interest, royalties, annuities, dividends, etc. on which no foreign tax deducted - amount of income	FD.18.1	If populated, the field must contain a whole number.
		FD.18.2	If populated, the value of the field must be between 0 and 9,999,999,999.
N/A	Foreign patent royalty income previously exempted under Sec. 234.	N/A	If populated, the field must contain a whole number.
		N/A	If populated, the value of the field must be between 0 and 9,999,999,999.
N/A	Foreign Patent Royalty Income previously exempted under Sec. 234 on which foreign tax was deducted	N/A	If populated, the field must contain a decimal number.
		N/A	If populated, the value of the field must be between 0 and 9,999,999,999.99
N/A	Amount of foreign tax deducted	N/A	If populated, the field must contain a decimal number.
		N/A	If populated, the value of the field must be between 0 and 9,999,999,999.99.
F87	Income from all other foreign interest, royalties, annuities, dividends, etc. on which foreign tax deducted - amount	FD.19.1	If populated, the field must contain a whole number.

	of income		
		FD.19.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F88	Income from all other foreign interest, royalties, annuities, dividends, etc. on which foreign tax deducted - amount of tax deducted	FD.20.1	If populated, the field must contain a decimal number.
		FD.20.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.

Sub Elements

This element has 0 sub elements

IrishTaxDedEncashment

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
irishtaxdedencashment	Numeric	F89	312	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F89	Irish tax deducted on encashment	FD.21.1	If populated, the field must contain a decimal number.
		FD.21.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.

Sub Elements

This element has 0 sub elements

ForeignAccountDetails

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 4 sub elements:
- LifePolicies
- OffshoreFunds
- OtherOffshoreFunds
- ForeignBankAccounts

LifePolicies

Occurrences

This element is **optional**, with a maximum occurrence of 10.

Attributes

Name	Type	Field ID	Field on Form	Notes
flrelpayr0	Numeric	F91	314(b) (ii)	
flnonrelpayr2	Numeric	F93	314(d) (ii)	
flgainr2	Numeric	F94	314(e) (ii)	
flgainr1	Numeric	F95	314(f) (ii)	
flname	String	F96	314(g)	
fladdress	String	F316	314(g)	
flterms	String	F97	314(h)	
flannprempay	Numeric	F98	314(i)	
flnameintermediary	String	F99	314(j)	
fladdintermediary	String	F317	314(j)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F91	Foreign life policy - relevant payment taxable @ 25%	FD.23.1	If populated, the field must contain a whole number.
		FD.23.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F93	Foreign life policy - non-relevant payment (personal portfolio) taxable @ 48%	FD.25.1	If populated, the field must contain a whole number.
		FD.25.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F94	Foreign life policy - gain (personal portfolio) taxable @ 48%	FD.26.1	If populated, the field must contain a whole number.
		FD.26.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		FD.27.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F95	Foreign life policy - gain taxable @ 28%	FD.27.1	If populated, the field must contain a whole number.
		FD.27.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F96	Foreign life policy - name of commencing person	PD.5.1	If any of these fields (F96, F316, F97, F98, F99, F317) are populated, this is mandatory.
		FD.28.1	The length of the field cannot exceed 170 characters.
		FD.28.5	The field cannot contain white space only.

		FD.28.4	The field must contain only the standard text characters.
F316	Foreign life policy - address of commencing person	PD.6.1	If any of the other '2009' fields (F96, F97, F98, F99, F317) are populated, this is mandatory.
		FD.28.2	The length of the field cannot exceed 170 characters.
		FD.28.6	The field cannot contain white space only.
		FD.28.3	The field must contain only the standard text characters.
F97	Foreign life policy - terms of policy	PD.7.1	If any of these fields (F96, F316, F98, F99, F317) are populated, this is mandatory.
		FD.29.1	The length of the field cannot exceed 40 characters.
		FD.29.3	The field cannot contain white space only.
		FD.29.2	The field must contain only the standard text characters.
F98	Foreign life policy - annual premiums payable	FD.30.1	If populated, the field must contain a whole number.
		PD.8.1	If any of these fields (F96, F316, F97, F99, F317) are populated, this is mandatory.
		FD.30.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F99	Foreign life policy - name of person through whom the Foreign Life Policy was acquired	PD.9.1	If the address field (F317) is populated, this is mandatory.
		FD.31.1	The length of the field cannot exceed 170 characters.
		FD.31.5	The field cannot contain white space only.
		FD.31.3	The field must contain only the standard text characters.
F317	Foreign life policy - address of person through whom the Foreign Life Policy was acquired	PD.10.1	If the name field (F99) is populated, this is mandatory.
		FD.31.2	The length of the field cannot exceed 170 characters.
		FD.31.6	The field cannot contain white space only.
		FD.31.4	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

OffshoreFunds

Occurrences

This element is **optional**, with a maximum occurrence of 10.

Attributes

Name	Type	Field ID	Field on Form	Notes
ofrelpayr0	Numeric	F101	315(b)	
ofrelpayr2	Numeric	F102	315(c)	
ofgainr1	Numeric	F105	315(f)	
ofgainr2	Numeric	F106	315(g)	
ofname	String	F107	315(h)	
ofaddress	String	F318	315(h)	
ofmatinterestacq	Date	F108	315(i)	
ofampaymadeacqmatint	Numeric	F109	315(j)	
ofmatinterestdescription	String	F110	315(k)	
ofnameintermediary	String	F111	315(l)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F101	Offshore fund - relevant payment taxable @ 23%	FD.33.1	If populated, the field must contain a whole number.
		FD.33.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F102	Offshore fund - relevant payment (personal portfolio) taxable @ 48%	FD.34.1	If populated, the field must contain a whole number.
		FD.34.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F105	Offshore fund - gain taxable @ 28%	FD.37.1	If populated, the field must contain a whole number.
		FD.37.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F106	Offshore fund - gain (personal portfolio) taxable @ 48%	FD.38.1	If populated, the field must contain a whole number.
		FD.38.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F107	Offshore fund - name of offshore fund	PD.11.1	If any of these fields (F318, F108, F109, F110, F111, F319) are populated, this is mandatory.
		FD.39.1	The length of the field cannot exceed 170 characters.
		FD.39.5	The field cannot contain white space only.
		FD.39.3	The field must contain only the standard text characters.
F318	Offshore fund - address of offshore fund	PD.12.1	If any of these fields (F107, F108, F109, F110, F111, F319) are populated, this is mandatory.
		FD.39.2	The length of the field cannot exceed 170 characters.

		FD.39.6	The field cannot contain white space only.
		FD.39.4	The field must contain only the standard text characters.
F108	Offshore fund - date material interest was acquired	PD.13.1	If any of these fields (F107, F318, F109, F110, F111, F319) are populated, this is mandatory.
		FD.40.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FD.40.2	The field cannot contain a date that exceeds the date of upload.
		FD.40.3	The field cannot contain a date before 01/01/1900.
F109	Offshore fund - cost of acquisition	FD.41.1	If populated, the field must contain a whole number.
		PD.14.1	If any of these fields (F107, F318, F108, F110, F111, F319) are populated, this is mandatory.
		FD.41.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F110	Offshore fund - description of material interest	PD.15.1	If any of these fields (F107, F318, F108, F109, F111, F319) are populated, this is mandatory.
		FD.42.1	The length of the field cannot exceed 170 characters.
		FD.42.3	The field cannot contain white space only.
		FD.42.2	The field must contain only the standard text characters.
F111	Offshore fund - name of acquisition intermediary	PD.16.1	If the address field (F319) is populated, this is mandatory.
		FD.43.1	The length of the field cannot exceed 170 characters.
		FD.43.5	The field cannot contain white space only.
		FD.43.3	The field must contain only the standard text characters.
F319	Offshore fund - address of acquisition intermediary	PD.17.1	If the name field (F111) is populated, this is mandatory.
		FD.43.2	The length of the field cannot exceed 170 characters.
		FD.43.6	The field cannot contain white space only.
		FD.43.4	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

OtherOffshoreFunds

Occurrences

This element is **optional**, with a maximum occurrence of 10.

Attributes

Name	Type	Field ID	Field on Form	Notes
opname	String	F112	316(a)	
opaddress	String	F320	316(a)	
opnamepolicycommencer	String	F113	316(b)	
opmatinterestacq	Date	F114	316(c)	
opampaymadeacqmatint	Numeric	F115	316(d)	
opmatinterestdescription	String	F116	316(e)	
opnameintermediary	String	F117	316(f)	
opaddintermediary	String	F321	316(f)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F112	Other offshore product - name of offshore product	PD.18.1	If any of the other offshore fund fields (F320, F113, F114, F115, F116, F117, F321) are populated, this is mandatory.
		FD.44.1	The length of the field cannot exceed 170 characters.
		FD.44.5	The field cannot contain white space only.
		FD.44.3	The field must contain only the standard text characters.
F320	Other offshore product - address of offshore product	PD.19.1	If any of the other offshore fund fields (F112, F113, F114, F115, F116, F117, F321) are populated, this is mandatory.
		FD.44.2	The length of the field cannot exceed 170 characters.
		FD.44.6	The field cannot contain white space only.
		FD.44.4	The field must contain only the standard text characters.
F113	Other offshore product - name of commencing person	FD.45.1	The length of the field cannot exceed 170 characters.
		FD.45.3	The field cannot contain white space only.
		FD.45.2	The field must contain only the standard text characters.
F114	Other offshore product - date material interest was acquired	PD.20.1	If any of the other offshore fund fields (F112, F320, F113, F115, F116, F117, F321) are populated, this is mandatory.
		FD.46.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FD.46.2	The field cannot contain a date that exceeds the date of upload.
		FD.46.3	The field cannot contain a date before 01/01/1900.
F115	Other offshore	FD.47.1	If populated, the field must

	product - cost of acquisition		contain a whole number.
		PD.21.1	If any of the other offshore fund fields (F112, F320, F113, F114, F116, F117, F321) are populated, this is mandatory.
		FD.47.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F116	Other offshore product - description of material interest	PD.22.1	If any of the other offshore fund fields (F112, F320, F113, F114, F115, F117, F321) are populated, this is mandatory.
		FD.48.1	The length of the field cannot exceed 170 characters.
		FD.48.3	The field cannot contain white space only.
		FD.48.2	The field must contain only the standard text characters.
F117	Other offshore product - name of acquisition intermediary	PD.23.1	If the address field (F321) is populated, this is mandatory.
		FD.49.1	The length of the field cannot exceed 170 characters.
		FD.49.5	The field cannot contain white space only.
		FD.49.3	The field must contain only the standard text characters.
F321	Other offshore product - address of acquisition intermediary	PD.24.1	If the name field (F117) is populated, this is mandatory.
		FD.49.2	The length of the field cannot exceed 170 characters.
		FD.49.6	The field cannot contain white space only.
		FD.49.4	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

ForeignBankAccounts

Occurrences

This element is **optional**, with a maximum occurrence of 10.

Attributes

Name	Type	Field ID	Field on Form	Notes
fbaname	String	F118	313(a)	
fbaaddress	String	F322	313(a)	
fbaaccopened	Date	F119	313(b)	
fbaamofmoneydep	Numeric	F120	313(c)	
fbanameintermediary	String	F121	313(d)	
fbaaddintermediary	String	F323	313(d)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F118	Foreign bank account - name of deposit holder	PD.25.1	If any of the other bank fields (F322, F119, F120, F121, F323) are populated, this is mandatory.
		FD.50.1	The length of the field cannot exceed 170 characters.
		FD.50.5	The field cannot contain white space only.
		FD.50.3	The field must contain only the standard text characters.
F322	Foreign bank account - address of deposit holder	PD.26.1	If any of the other bank fields (F118, F119, F120, F121, F323) are populated, this is mandatory.
		FD.50.2	The length of the field cannot exceed 170 characters.
		FD.50.6	The field cannot contain white space only.
		FD.50.4	The field must contain only the standard text characters.
F119	Foreign bank account - date account was opened	PD.27.1	If any of the other bank fields (F118, F322, F120, F121, F323) are populated, this is mandatory.
		FD.51.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FD.51.2	The field cannot contain a date that exceeds the date of upload.
		FD.51.3	The field cannot contain a date before 01/01/1900.
F120	Foreign bank account - opening deposit	FD.52.1	If populated, the field must contain a whole number.
		PD.28.1	If any of the other bank fields (F118, F322, F119, F121, F323) are populated, this is mandatory.
		FD.52.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F121	Foreign bank account - name of opening intermediary	PD.29.1	If the address field (F323) is populated, this is mandatory.

		FD.53.1	The length of the field cannot exceed 170 characters.
		FD.53.5	The field cannot contain white space only.
		FD.53.3	The field must contain only the standard text characters.
F322	Foreign bank account - address of deposit holder	PD.26.1	If any of the other bank fields (F118, F119, F120, F121, F323) are populated, this is mandatory.
		FD.50.2	The length of the field cannot exceed 170 characters.
		FD.50.6	The field cannot contain white space only.
		FD.50.4	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

AdditionalDTR

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
additionalDTRamount	Numeric	F432	317 (a)	
detailsourcedtr	String	F432a	317 (b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F432	Additional Double Taxation Relief due	FD.55.1	If populated, the field must contain a whole number.
		FD.55.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		PF.55.5	If a value is entered in the details field (F432a), this field must be populated.
F432a	Details of income sources on which Double Taxation Relief due	FD.55.3	The length of the field cannot exceed 40 characters.
		FD.55.4	The field must contain only the standard text characters.
		PF.55.5	If a value is entered in the details field (F432), this field must be populated.

Sub Elements

This element has 0 sub elements.

TradeIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes

Validation

This element has no validation

Sub Elements

This element has 6 sub elements:
- TradeInfo
- TradeCapital
- Losses
- Review
- PSWT
- AccountsExtract

TradeInfo

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
desoftrade	String	F122	401	
sourceofincomeceased	Date	F123	402	
netprofit	Numeric	F124	403(a)	
netloss	Numeric	F125	403(b)	
assessableprofit	Numeric	F126	404(a)	
balcharges	Numeric	F127	405	
unusedcapitalallow	Numeric	F128	406	
additionaltext	String	F408		
amountofunusedloss	Numeric			
amountofunusedcapallw	Numeric			
amountoflossrelief	Numeric			
datetradeceased	Date			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F122	Description of trade	PE.1.1	This field is mandatory if any field on the Trade is populated, with the exception of the 'D3' field (F137): F123, F124, F125, F126, F127, F128, F129, F130, F131, F132, F133, F134, F135, F138, F143, F144, F145, F146, F147, F148, F149, F150, F151, F152, F153, F154, F155, F156, F157, F158, F159, F160, F161, F162, F163, F164, F165, F166, F167, F168, F169, F170, F171, F172, F173, F174, F175, F176, F177, F178, F179, F180, F181, F182, F408.
		FE.1.1	The length of the field cannot exceed 40 characters.
		FE.1.3	The field cannot contain white space only.
		FE.1.2	The field must contain only the standard text characters.
F123	Date of cessation if trade ceased this year	FE.2.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FE.2.2	If a date is provided, it must be between 01/01/2016 and 31/12/2016, inclusive.
F124	Amount of adjusted net profit for accounting period	FE.3.1	If populated, the field must contain a whole number.
		PE.2.1	If the loss field (F125) is populated, this must not be populated.
		FE.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.

F125	Amount of adjusted net loss for accounting period	FE.4.1	If populated, the field must contain a whole number.
		PE.3.1	If the profit field (F124) is populated, this must not be populated.
		FE.4.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F126	Assessable net profit	FE.5.1	If populated, the field must contain a whole number.
		PE.4.1	If the trade description (F122) is populated, and the D3 field (F137) is not populated, this is mandatory.
		FE.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F127	Balancing charges	FE.6.1	If populated, the field must contain a whole number.
		FE.6.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F128	Unused capital allowances from a prior year	FE.7.1	If populated, the field must contain a whole number.
		FE.7.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F408	Additional notes	FE.62.1	The length of the field cannot exceed 40 characters.
		FE.62.3	The field cannot contain white space only.
		FE.62.2	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

TradeCapital

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
reliefonprop	Boolean	F129	407	Must have a value of true or false.
machandplant	Numeric	F130	408	
industrialbuild	Numeric	F131	409	
othercapitalallowances	Numeric	F132	410	
insufprof	Numeric	F133	411 (b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F129	Capital allowances - indicator - a claim to tax relief on property based incentives is provided	No validation.	
F130	Capital allowances - machinery and plant	FE.9.1	If populated, the field must contain a whole number.
		FE.9.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F131	Capital allowances - industrial buildings and/or farm buildings allowance	FE.10.1	If populated, the field must contain a whole number.
		FE.10.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F132	Capital allowances – other	FE.11.1	If populated, the field must contain a whole number.
		FE.11.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F133	Capital allowances - amount of unused current year capital allowances to be added to a loss in the current year	FE.12.1	If populated, the field must contain a whole number.
		FE.12.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

Losses

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
lossagotherincome	Numeric	F135	411 (a)	
currentrelevantloss	Numeric	F135(i)	411(b)	
lossused	Numeric	F135(ii)	411(d)	
totalloss	Numeric	F135a	411 (c)	
lossesprioryear	Numeric	F134	412	
taxcredloss	Numeric	F136	412 (i)	
taxpayloss	Numeric	F137	412 (ii)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F134	Capital allowances - amount of unused losses from a prior year	FE.13.1	If populated, the field must contain a whole number.
		FE.13.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F135	Capital allowances - amount of loss in current year to be set against other income under section 381 TCA 1997	FE.14.1	If populated, the field must contain a whole number.
		PE.5.1	If the assessable profit field (F126) contains a value greater than 0, this field must not be populated.
		FE.14.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F135(i)	Current Relevant Loss - If you wish to claim under S. 381 to set a relevant loss, as defined in S 381B, made in the year 2016 against your other income, enter the amount of the loss	FE.14.1	If populated, the field must contain a whole number. There cannot be an entry in both of the fields F135 & F135(i). If the user enters a value in both fields then the following error message will be displayed: "Cannot have a value in both S. 381fields in the same trade"
F135(ii)	Amount of loss used –disabled button, will calculate	FE 14.1	If populated, the field must contain a whole number.
F135a		FE.14.3	If populated, the field must contain a whole number.
		FE.14.4	If populated, the value of the field must be between 0 and 9,999,999,999.

			The value of this field must match the result of the Total Loss mini-calculation. This must be the sum of F134 and F135.
F136	Amount of tax credit due in respect of these losses (Section 644AA(6) and (8) TCA 1997)	FE15.1	If populated, the field must contain a whole number.
		FE15.2	If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated field F137 must also be populated.
F137	Amount of tax payable on the profits or gains of the combined trade (Section 644AA(7) TCA 1997)	FE16.1	If populated, the field must contain a whole number.
		FE 16.2	If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated field F136 must also be populated.

Sub Elements

This element has 0 sub elements.

PSWT

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
pswtcurrentyear	F143	F143	417	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F143	PSWT - gross withholding tax in the year excluding credit for relevant contracts tax paid	FE.22.1	If populated, the field must contain a decimal number.
		FE.22.2	If populated, the value of the field must be between 0 and 9,999,999,999.99.

Sub Elements

This element has 0 sub elements.

AccountsExtract

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 7 sub elements:
- AccountsInformation
- Income
- TradingAccount
- ExpensesDeductions
- CapitalAccounts
- AdjustedProfit
- Adjustments
- ProfitAssessable

AccountsInformation

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
accextractdatefrom	Date	F144	418	
accextractdateto	Date	F145	419	
pervsubaccreturn	Numeric	F146	420	
partnerreference	String	F147	421	
regfarmpartner	Boolean	F147b		
wholeorpartssharefarm	Boolean	F147c		
submitixblviaros	Boolean	F147a		
isTradeRCTRelated	Boolean			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F144	Accounts - from date	PE.9.1	This field is mandatory if a trade description (F122) is provided.
		PE.9.2	This field is mandatory in the following scenarios: • a trade description (F122) is provided and the 'D3' field (F137) is not populated • any of the other accounts fields are populated (F145, F146, F147, F148, F149, F150, F151, F152, F153, F154, F155, F156, F157, F158, F159, F160, F161, F162, F163, F164, F165, F166, F167, F168, F169, F170, F171, F172, F173, F174, F175, F176, F177, F178, F179, F180, F181, F182, F408).
		FE.23.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FE.23.3	The field cannot contain a date that exceeds the date of upload.
		FE.23.2	The field cannot contain a date before 01/01/1900.
F145	Accounts - to date	PE.10.1	If the 'from' field (F144) is populated, this is mandatory.
		FE.24.1	If populated, this field must contain a date in the format DD/MM/YYYY.
		FE.24.3	The field cannot contain a date that exceeds the date of upload.
		FE.24.2	The field cannot contain a date before 01/01/1900.
		PE.10.2	The 'from' date (F144) cannot fall after this date.

F146	Accounts - year of tax return in which accounts were already submitted	FE.25.2	If populated, the field must contain a whole number.
		FE.25.1	If a whole number is entered, it must be between 2004 and 2009.
F147	Accounts - tax reference of partnership from which the income arises	FE.26.1	If populated, the field must contain a valid IT registration number.
F147a	If you are choosing the option to submit your financial statements in iXBRL format via ROS please tick the box.	PE.1.1	An entry in this field makes F122 mandatory
	isTradeRCTRelated - Relevant trade question		Is mandatory if other accounts fields are populated (F145, F146, F147, F148, F149, F150, F151, F152, F153, F154, F155, F156, F157, F158, F159, F160, F161, F162, F163, F164, F165, F166, F167, F168, F169, F170, F171, F172, F173, F174, F175, F176, F177, F178, F179, F180, F181, F182, F408).

Sub Elements

This element has 0 sub elements.

Income

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
salesreciepts	Numeric	F148	422	
governmentagencies	Numeric	F149	423	
otherincomeincludingexemptinc	Numeric	F150	424	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F148	Income - sales/receipts/turnover	FE.27.1	If populated, the field must contain a whole.
		PE.11.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.11.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.11.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.27.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F149	Income - receipts from government agencies	FE.28.1	If populated, the field must contain a whole number.
		PE.12.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.12.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.12.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.

		FE.28.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F150	Income - other income including tax exempt income	FE.29.1	If populated, the field must contain a whole number.
		PE.13.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.13.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.13.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.29.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

TradingAccount

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
tradingaccountpurchases	Numeric	F151	425	
grosstradingprofits	Numeric	F152	426	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F151	Trading account items – purchases	FE.30.1	If populated, the field must contain a whole number.
		PE.14.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.14.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.30.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F152	Trading account items - gross trading profits	FE.31.1	If populated, the field must contain a whole number.
		PE.15.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.15.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.15.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.31.2	If populated, the value of the field must be between -9,999,999,999 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

ExpensesDeductions

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
salaries	Numeric	F153	427	
subcontractors	Numeric	F154	428	
consultancy	Numeric	F155	429	
motortravel	Numeric	F156	430	
repairs	Numeric	F157	431	
depreciation	Numeric	F158	432	
provwithbaddebtspos	Numeric	F159	433(a)	
provwithbaddebtsneg	Numeric	F160	433(b)	
otherexpensestotal	Numeric	F161	434	
additionalstaffcosts	Numeric	addstaffcosts		
othersubcontractors	Numeric	osub		
rentalexps	Numeric	rexps		
otherexpensesnegcred	Numeric	neg		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F153	Expenses and deductions - salaries/wages, staff costs	FE.32.1	If populated, the field must contain a whole number.
		PE.16.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.16.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.16.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.32.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F154	Expenses and deductions - sub-contractors	FE.33.1	If populated, the field must contain a whole number.
		PE.17.1	If the accounts 'from' field (F144) is populated, and

			neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.17.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.17.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.33.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F155	Expenses and deductions - consultancy, professional fees	FE.34.1	If populated, the field must contain a whole number.
		PE.18.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.18.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.34.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F156	Expenses and deductions - motor, travel and subsistence	FE.35.1	If populated, the field must contain a whole number.
		PE.19.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.19.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not

			be populated.
		PE.19.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.35.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F157	Expenses and deductions - repairs/renewals	FE.36.1	If populated, the field must contain a whole number.
		PE.20.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.20.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.36.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F158	Expenses and deductions - depreciation, goodwill/capital write-off	FE.37.1	If populated, the field must contain a whole number.
		PE.21.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.21.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.37.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F159	Expenses and deductions - provisions including bad debts (if positive)	FE.38.1	If populated, the field must contain a whole number.
		PE.22.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has

			been chosen, this must not be populated.
		PE.22.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.47.1	If the negative field (F160) is populated, this must not be populated.
		FE.38.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F160	Expenses and deductions - provisions including bad debts (if negative)	FE.39.1	If populated, the field must contain a whole number.
		PE.23.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.23.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.46.1	If the positive field (F159) is populated, this must not be populated.
		FE.39.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F161	Expenses and deductions - other expenses (total)	FE.40.1	If populated, the field must contain a whole number.
		PE.24.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.24.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.40.2	If populated, the value of the field must be between 0 and 9,999,999,999.
rexps	Rental Expenses	FE.32.1	If populated, the field must contain a whole number.

		FE.32.2	If populated, the value of the field must be between 0 and 9,999,999,999.
osub	Other subcontractors	FE.32.1	If populated, the field must contain a whole number.
		FE.32.2	If populated, the value of the field must be between 0 and 9,999,999,999.
addstaffcosts	Additional Staff Costs	FE.32.1	If populated, the field must contain a whole number.
		FE.32.2	If populated, the value of the field must be between 0 and 9,999,999,999.
neg	Other Expenses – negative/credit entries	FE.32.1	If populated, the field must contain a whole number.
		FE.32.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

CapitalAccounts

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
cashcapitalintroduced	Numeric	F162	435	
drawings	Numeric	F163	436	
closingcapitalbalpos	Numeric	F164	437(a)	
closingcapitalbalneg	Numeric	F165	437(b)	
stockwip	Numeric	F166	438	
debitorsandprepay	Numeric	F167	439	
cashbankdebit	Numeric	F168	440	
bankloansoverdraftcredit	Numeric	F169	441	
clientaccbaldebit	Numeric	F170	442	
clientaccbalcredit	Numeric	F171	443	
credandaccruals	Numeric	F172	444	
taxcreditors	Numeric	F173	445	
netassetspos	Numeric	F174	446(a)	
netassetsneg	Numeric	F175	446(b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F162	Capital account and balance sheet items - cash/capital introduced	FE.41.1	If populated, the field must contain a whole number.
		PE.25.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.25.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.41.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F163	Capital account and balance sheet items - drawings (net of tax and pension contributions)	FE.42.1	If populated, the field must contain a whole number.
		PE.26.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.26.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or

			iXBRL has been chosen, this must not be populated.
		PE.26.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.42.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F164	Capital account and balance sheet items - closing capital balance (if positive)	FE.43.1	If populated, the field must contain a whole number.
		PE.27.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.27.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.49.1	If the negative field (F165) is populated, this must not be populated.
		FE.43.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F165	Capital account and balance sheet items - closing capital balance (if negative)	FE.44.1	If populated, the field must contain a whole number.
		PE.28.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.28.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.48.1	If the positive field (F164) is populated, this must not be populated.
		FE.44.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F166	Capital account and balance sheet items - stock, work in progress, finished goods	FE.45.1	If populated, the field must contain a whole number.
		PE.29.1	If the accounts 'from' field (F144) is populated and

			accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.29.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.45.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F167	Capital account and balance sheet items - debtors and prepayments	FE.46.1	If populated, the field must contain a whole number.
		PE.30.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.30.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.46.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F168	Capital account and balance sheet items - cash/bank (debit)	FE.47.1	If populated, the field must contain a whole number.
		PE.31.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission (F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.31.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.31.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.47.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F169	Capital account and balance sheet items - banks/loans/overdraft (credit)	FE.48.1	If populated, the field must contain a whole number.
		PE.32.1	If the accounts 'from' field (F144) is populated, and neither of the previous submission

			(F146), partnership (F147) or iXBRL (F147a) fields are populated, this is mandatory.
		PE.32.2	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.32.3	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.48.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F170	Capital account and balance sheet items - client account balances (debit)	FE.49.1	If populated, the field must contain a whole number.
		PE.33.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.33.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.49.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F171	Capital account and balance sheet items - client account balances (credit)	FE.50.1	If populated, the field must contain a whole number.
		PE.34.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.34.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.50.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F172	Capital account and balance sheet items - creditors and accruals	FE.51.1	If populated, the field must contain a whole number.
		PE.35.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or

143

			iXBRL has been chosen, this must not be populated.
		PE.35.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.51.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F173	Capital account and balance sheet items - tax creditors	FE.52.1	If populated, the field must contain a whole number.
		PE.36.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.36.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.52.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F174	Capital account and balance sheet items - net assets (if positive)	FE.53.1	If populated, the field must contain a whole number.
		PE.37.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.37.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.51.1	If the negative field (F175) is populated, this must not be populated.
		FE.53.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

AdjustedProfit

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
netprofperacc	Numeric	F176	447	
netlossperacc	Numeric	F177	448	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F176	Extracts from adjusted profit computation profit/loss - net profit per accounts	FE.55.1	If populated, the field must contain a whole number.
		PE.39.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.39.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.53.1	If the loss field (F177) is populated, this must not be populated.
		FE.55.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F177	Extracts from adjusted profit computation profit/loss - net loss per accounts	FE.56.1	If populated, the field must contain a whole number.
		PE.40.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.40.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.52.1	If the profit field (F176) is populated, this must not be populated.
		FE.56.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

Adjustments

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
motorexp	Numeric	F178	449	
donations	Numeric	F179	450	
lightheatphone	Numeric	F180	451	
netgainsaleassets	Numeric	F181	452	
netlosssaleassets	Numeric	F182	453	
profitlossadjcheck	boolean	proflossadj		
dedincreasecarbtax	Numeric	ctax		
otheraddbacks	Numeric	oadd		
otherdeductions	Numeric	odde		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F178	Adjustments - motor expenses	FE.57.1	If populated, the field must contain a whole number.
		PE.41.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.41.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.57.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F179	Adjustments - donations (political and charitable)/entertainment	FE.58.1	If populated, the field must contain a whole number.
		PE.42.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.42.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.58.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F180	Adjustments - light, heat and phone	FE.59.1	If populated, the field must contain a whole number.
		PE.43.1	If the accounts 'from' field

			(F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.43.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		FE.59.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F181	Adjustments - net gain on sale of fixed/chargeable assets	FE.60.1	If populated, the field must contain a whole number.
		PE.44.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.44.2	If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.55.1	If the loss field (F182) is populated, this must not be populated.
		FE.60.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F182	Adjustments - net loss on sale of fixed/chargeable assets	FE.61.1	If populated, the field must contain a whole number.
		PE.45.1	If the accounts 'from' field (F144) is populated and accounts have been previously submitted (F146 populated) or iXBRL has been chosen, this must not be populated.
		PE.45.2	ROS Online Input and ROS Offline Input modes only: If the accounts 'from' field (F144) is populated and the income arises from a partnership (F147 populated), this must not be populated.
		PE.54.1	If the gain field (F181) is populated, this must not be populated.
		FE.61.2	If populated, the value of the field must be between 0 and 9,999,999,999.
ctax	Deduction for increase in carbon tax under section	FE.57.1	If populated, the field must contain a whole number.

		664A		
		FE.57.2	If populated, the value of the field must be between 0 and 9,999,999,999. Also mandatory if turnover > 20,000 and proflossadj not checked	
oadd	Other Addbacks	FE.57.1	If populated, the field must contain a whole number.	
		FE.57.2	If populated, the value of the field must be between 0 and 9,999,999,999. Also mandatory if turnover > 20,000 and proflossadj not checked	
odde	Other Deductions	FE.57.1	If populated, the field must contain a whole number.	
		FE.57.2	If populated, the value of the field must be between 0 and 9,999,999,999. Also mandatory if turnover > 20,000 and proflossadj not checked	
proflossadj	There are no adjustments required to the profit / loss per accounts			

Sub Elements

This element has 0 sub elements.

ProfitAssessable

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
adjnetprofitperaccperiod	Numeric	ap		
adjnetlossperaccperiod	Numeric	al		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
ap	Calculated Adjusted Net Profit for Accounting Period		If populated, the field must contain a whole number.ddd If populated, the value of the field must be between 0 and 9,999,999,999. Field can't be blank , is mandatory Must be within 10 euro of the value of F124 netprofit
al	Calculated Adjusted Net Loss for Accounting Period		If populated, the field must contain a whole number.ddd If populated, the value of the field must be between 0 and 9,999,999,999. Field can't be blank , is mandatory Must be within 10 euro of the value of F125 netloss

Sub Elements

This element has 0 sub elements.

IrishRealEstateFunds

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes

Validation

This element has no validation

Sub Elements

This element has 1 sub element:
- SubFundIREF

SubFundIREF

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
nameofsubfund	String			
accountingstartdate	Date			
accountingenddate	Date			
amountchargeable739la2	Numeric			
amountchargeable739la3	Numeric			
reduction739lc	Numeric			
amountchargeable739lb2	Numeric			
totalamountchargeable	Numeric			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
	Name of Sub-fund		The length of the field cannot exceed 170 characters.
			The field must contain only the standard text characters.
	Accounting start date		If populated, this field must contain a date in the format DD/MM/YYYY.
	Accounting end date		If populated, this field must contain a date in the format DD/MM/YYYY.
	(i) Amount chargeable under section 739LA(2)		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 9,999,999,999.
	((ii) Amount chargeable under section 739LA(3)		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 9,999,999,999.
	(iii) Reduction through application of section 739LC		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 9,999,999,999.
	(iv) Amount chargeable under section 739LB(2		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 9,999,999,999.
	Total amount chargeable under Case IV [(i) + (ii) – (iii) + (iv)]		If populated, the field must contain a whole number.

			If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

ExemptIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 3 sub elements:
- Artists
- Woodland
- OtherExempt

Woodland

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
woodlandpos	Numeric	F186	502(a)	
woodlandneg	Numeric	F187	502(b)	
Woodlandsdistribution	Numeric	F188	502(c)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F186	Profit or gains from Woodlands	FF.4.1	If populated, the field must contain a whole number.
		PF.3.1	If a value is entered in the loss field (F187), this field must not be populated.
		FF.4.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F187	Loss from woodlands	FF.5.1	If populated, the field must contain a whole number.
		PF.4.1	If a value is entered in the profit field (F186), this field must not be populated.
		FF.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F188	Distributions out of exempt profit or gains from Woodlands	FF.6.1	If populated, the field must contain a whole number.
		FF.6.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

OtherExempt

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
otherincome	Numeric	F433	504(a)	
detailsotherincome	String	F434	504(b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F433	Other Exempt Income	FF.9.1	If populated, the field must contain a whole number.
		PF.7.1	If a value is entered in the details field (F434), this field must be populated.
		FF.9.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F189	Details of income source(s)	FE.9.3	The length of the field cannot exceed 40 characters.
		FE.9.4	The field must contain only the standard text characters.

Sub Elements

This element has 0 sub elements.

SurchargeTrustIncome

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 1 sub element:
- Surcharge

Surcharge

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
incometwoyearsago	Numeric	F191	506	
expenses	Numeric	F192	507(a)	
uptothirtyjune	Numeric	F193	507(b)	
totaldeducted	Numeric	F194	507(c)	
undistributedincome	Numeric	F195	507(d)	
undistirbutedincomesurcharge20	Numeric	F196	508	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F191	Trust income for two years previous	FG.1.1	If populated, the field must contain a whole number.
		PG.1.1	If the trust expenses field (F192) or the distributions field (F193) are populated, this is mandatory.
		FG.1.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F192	Deduct - allowable trust expenses	FG.2.1	If populated, the field must contain a whole number.
		FG.2.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F193	Deduct - distributions of income arising this year made on or before 30 June	FG.3.1	If populated, the field must contain a whole number.
		FG.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F194	Deduct - total of trust expenses and deductions multiplied by 100/80	FG.4.1	ITP Input mode only: If populated, the field must contain a whole number.
		FG.4.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PG.2.1	The value of this field must match the result of the first Undistributed Surcharge mini-calculation.
F195	Undistributed income	FG.5.1	If populated, the field must contain a whole number.
		FG.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PG.3.1	The value of this field must match the result of the second Undistributed Surcharge mini-calculation.
F196	Surcharge @ 20%	FG.6.1	If populated, the field must

			contain a whole number.
		FG.6.2	If populated, the value of the field must be between 0 and 9,999,999,999.
		PG.4.1	The value of this field must match the result of the third Undistributed Surcharge mini-calculation.

Sub Elements

This element has 0 sub elements.

AnnualPayments

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 5 sub elements.
- RentsPayable
- ClawbackTaxRelief
- ChargesAnnuities
- SignificantBuildings
- PassiveInvestmentScheme

RentsPayable

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
grossrentnonrescurrentyear	Numeric	F197	601	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F197	Gross amount of rents, etc. payable to non-residents during the year	FH.1.1	If populated, the field must contain a whole number.
		FH.1.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

ClawbackTaxRelief

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
clawback	Numeric	F198	602	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F198	Clawback of employer's tax relief at source (TRS)	FH.2.1	If populated, the field must contain a whole number.
		FH.2.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

ChargesAnnuities

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
chargesannuitiestaxdeducted	Numeric	F199	603	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F199	Gross amount of payment of other charges/annuity(ies) where tax was deducted	FH.3.1	If populated, the field must contain a whole number.
		FH.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

SignificantBuildings

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
signifbuildandgarden	Numeric	F201	605	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F201	Significant buildings and gardens - relief claimed during the year	FH.5.1	If populated, the field must contain a whole number.
		FH.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

PassiveInvestmentScheme

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
investscheme	Boolean	F201a	605(b)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F201a	If any of the qualifying expenditure was incurred under a passive investment scheme (Sec. 409C)		Must have a value of true or false.

Sub Elements

This element has 0 sub elements.

CapitalGains

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation

Sub Elements

This element has 6 sub elements.

- AssetDescription
- DisposalDetails
- Reliefs
- AcquisitionDetails
- DoubleTaxationRelief
- ConnectedPerson

AssetDescription

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
sharesquotedaggconsid	Numeric	F209	801(a)	
sharesunquotedaggconsid	Numeric	F210	801(b)	
agricultural	Numeric	F211	801(c)	
agriculturalacreage	Numeric	F212	801(c)	
agriaggconsid	Numeric	F213	801(c)	
developmentland	Numeric	F214	801(d)	
developmentlandacreage	Numeric	F215	801(d)	
devaggconsid	Numeric	F216	801(d)	
foreignlife	Numeric	F217	801(e)	
foreignlifeaggconsid	Numeric	F218	801(e)	
offshorefundshighrt	Numeric	F219	801(f)	
offshorefundshighrtaggconsid	Numeric	F220	801(f)	
commercial	Numeric	F221	801(g)	
commercialaggconsid	Numeric	F222	801(g)	
residential	Numeric	F223	801(h)	
residentialaggconsid	Numeric	F224	801(h)	
sharesexchanged	Numeric	F225	801(i)	
sharesexchangedaggconsid	Numeric	F226	801(i)	
ventfundgainaggconsid	Numeric	F227	801(j)	
otherassets	Numeric	F227	801(k)	
otherassetsaggconsid	Numeric	F228	801(k)	
totalconsid	Numeric	F229	801(l)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F209	Shares/securities - quoted - aggregate consideration	FJ.1.1	If populated, the field must contain a whole number.
		FJ.1.2	If populated, the value of the field must be between 0 and 999,999,999.
F210	Shares/securities - unquoted - aggregate consideration	FJ.2.1	If populated, the field must contain a whole number.
		FJ.2.2	If populated, the value of the field must be between 0 and 999,999,999.
F211	Agricultural land/buildings - number of disposals	FJ.3.1	If populated, the field must contain a whole number.
		PJ.1.1	If the area field (F212) or the aggregate consideration field (F213) is populated, this is mandatory.
		FJ.3.2	If populated, the value of the field must be between 0 and 99.
F212	Agricultural land/buildings -	FJ.4.1	If populated, the field must contain a number with no more

	area		than 2 decimal places.
		PJ.2.1	If the number of disposals field (F211) or the aggregate consideration field (F213) is populated, this is mandatory.
		FJ.4.2	If populated, the value of the field must be between 0 and 9,999.99.
F213	Agricultural land/buildings - aggregate consideration	FJ.5.1	If populated, the field must contain a whole number.
		PJ.3.1	If the number of disposals field (F211) or the area field (F212) is populated, this is mandatory.
		FJ.5.2	If populated, the value of the field must be between 0 and 999,999,999.
F214	Development land - number of disposals	FJ.6.1	If populated, the field must contain a whole number.
		PJ.4.1	If the area field (F215) or the aggregate consideration field (F216) is populated, this is mandatory.
		FJ.6.2	If populated, the value of the field must be between 0 and 99.
F215	Development land - area	FJ.7.1	If populated, the field must contain a number with no more than 2 decimal places.
		PJ.5.1	If the number of disposals field (F214) or the aggregate consideration field (F216) is populated, this is mandatory.
		FJ.7.2	If populated, the value of the field must be between 0 and 9,999.99.
F216	Development land - aggregate consideration	FJ.8.1	If populated, the field must contain a whole number.
		PJ.6.1	If the number of disposals field (F214) or the area field (F215) is populated, this is mandatory.
		FJ.8.2	If populated, the value of the field must be between 0 and 999,999,999.
F217	Foreign life policies (chargeable @ 40%) - number of disposals	FJ.9.1	If populated, the field must contain a whole number.
		PJ.7.1	If the aggregate consideration field (F218) is populated, this is mandatory.
		FJ.9.2	If populated, the value of the field must be between 0 and 99.
F218	Foreign life policies (chargeable @ 40%) - aggregate consideration	FJ.10.1	If populated, the field must contain a whole number.
		PJ.8.1	If the number of disposals field (F217) is populated, this is

			mandatory.
		FJ.10.2	If populated, the value of the field must be between 0 and 999,999,999.
F219	Offshore funds (chargeable @ 40%) - number of disposals	FJ.11.1	If populated, the field must contain a whole number.
		PJ.9.1	If the aggregate consideration field (F220) is populated, this is mandatory.
		FJ.11.2	If populated, the value of the field must be between 0 and 99.
F220	Offshore funds (chargeable @ 40%) - aggregate consideration	FJ.12.1	If populated, the field must contain a whole number.
		PJ.10.1	If the number of disposals field (F219) is populated, this is mandatory.
		FJ.12.2	If populated, the value of the field must be between 0 and 999,999,999.
F221	Commercial premises - number of disposals	FJ.13.1	If populated, the field must contain a whole number.
		PJ.11.1	If the aggregate consideration field (F222) is populated, this is mandatory.
		FJ.13.2	If populated, the value of the field must be between 0 and 99.
F222	Commercial premises - aggregate consideration	FJ.14.1	If populated, the field must contain a whole number.
		PJ.12.1	If the number of disposals field (F221) is populated, this is mandatory.
		FJ.14.2	If populated, the value of the field must be between 0 and 999,999,999.
F223	Residential premises - number of disposals	FJ.15.1	If populated, the field must contain a whole number.
		PJ.13.1	If the aggregate consideration field (F224) is populated, this is mandatory.
		FJ.15.2	If populated, the value of the field must be between 0 and 99.
F224	Residential premises - aggregate consideration	FJ.16.1	If populated, the field must contain a whole number.
		PJ.14.1	If the number of disposals field (F223) is populated, this is mandatory.
		FJ.16.2	If populated, the value of the field must be between 0 and 999,999,999.

F225	Shares or securities exchanged - number of disposals	FJ.17.1	If populated, the field must contain a whole number.
		PJ.15.1	If the aggregate consideration field (F226) is populated, this is mandatory.
		FJ.17.2	If populated, the value of the field must be between 0 and 99.
F226	Shares or securities exchanged - aggregate consideration	FJ.18.1	If populated, the field must contain a whole number.
		PJ.16.1	If the number of disposals field (F225) is populated, this is mandatory.
		FJ.18.2	If populated, the value of the field must be between 0 and 999,999,999.
F228	Venture Fund Gains (Sec. 541C(2)(a) TCA 1997) - aggregate consideration	FJ.19.1	If populated, the field must contain a whole number.
		FJ.19.2	If populated, the value of the field must be between 0 and 999,999,999.
		PJ.31.1	If the net gain in respect of Venture Fund Capital is populated, this is mandatory.
		FJ.20.1	If populated, the value of the field must be between 0 and 999,999,999.
F227	Other assets - number of disposals	FJ.19.1	If populated, the field must contain a whole number.
		PJ.17.1	If the aggregate consideration field (F228) is populated, this is mandatory.
		FJ.19.2	If populated, the value of the field must be between 0 and 99.
F228	Other assets - aggregate consideration	FJ.20.1	If populated, the field must contain a whole number.
		PJ.18.1	If the number of disposals field (F227) is populated, this is mandatory.
		FJ.20.1	If populated, the value of the field must be between 0 and 999,999,999.
F229	Total consideration on disposals	FJ.21.1	If populated, the field must contain a whole number.
		FJ.21.2	If populated, the value of the field must be between 0 and 999,999,999.
		PJ.25.1	Applies to ROS Online Input and ROS Offline Input modes only. The value of this field must match the result of the Total

			Consideration On Disposals mini-calculation.

Sub Elements

This element has 0 sub elements.

DisposalDetails

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
disposalconnectpartiesself	Numeric	F230	802	
orgacqself	Numeric	F231	803	
mktacqself	Numeric	F232	804	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F230	Indicator - if any disposal was between connected parties or otherwise not at arm's length	No validation.	
F231	Indicator - if any of the original acquisitions were between connected parties or otherwise not at arm's length	No validation.	
F232	Indicator - if the market value has been substituted for the cost of acquisition of any assets disposed of	No validation.	

Sub Elements

This element has 0 sub elements.

Reliefs

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
residentreliefamount	Numeric	F233	805(a)	
retirementrelieffamilyamount	Numeric	F234	805(b)	
retirementreliefotheramount	Numeric	F235	805(c)	
otherspecify	Numeric	F236	805(d)	
amountconsiderationself	Numeric	F237	805(d)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F233	Claim to reliefs - disposal of principal private residence - amount of consideration	FJ.24.1	If populated, the field must contain a whole number.
		FJ.24.2	If populated, the value of the field must be between 0 and 999,999,999.
F234	Claim to reliefs - retirement relief - within the family - consideration on disposal of qualifying assets	FJ.25.1	If populated, the field must contain a whole number.
		FJ.25.2	If populated, the value of the field must be between 0 and 999,999,999.
F235	Claim to reliefs - retirement relief - outside the family - consideration on disposal of qualifying assets	FJ.26.1	If populated, the field must contain a whole number.
		FJ.26.2	If populated, the value of the field must be between 0 and 999,999,999.
F236	Claim to reliefs - other - description	PJ.19.1	If the amount of consideration field (F237) is populated, this is mandatory.
		FJ.27.1	The length of the field cannot exceed 40 characters.
		FJ.27.3	The field cannot contain white space only.
		FJ.27.2	The field must contain only the standard text characters.
F237	Claim to reliefs - other - amount of consideration	FJ.28.1	If populated, the field must contain a whole number.
		PJ.20.1	If the other description field (F236) is populated, this is mandatory.
		FJ.28.2	If populated, the value of the field must be between 0 and

			999,999,999.

Sub Elements

This element has 0 sub elements.

AcquisitionDetails

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
gainyr	Numeric	F238a	806(a)	
lossyr	Numeric	F238b	806(b)	
gainself	Numeric	F238	806	
previousgainsrolledoverself	Numeric	F239	807	
lossself	Numeric	F240	808	
losscarriedforwardself	Numeric	F241	809	
chargeablegainself	Numeric	F242	810	
foreignlifehighrt	Numeric	F243	811	
lossforwardself	Numeric	F244	812	
chargegainalowrtself	Numeric	F245	813(a)	
chargegainbrtself	Numeric	F248a		
chargegainahighrtself	Numeric	F246	813(b)	
foreignlifeaself	Numeric	F247	813(c)	
ventfundcapa	Numeric	F253	813(d)	
chargegainblowrtself	Numeric	F248	814(a)	
chargegainbhighrtself	Numeric	F249	814(b)	
foreignlifebself	Numeric	F250	814(c)	
ventfundcapb	Numeric	F254	813(d)	
chargeacpoself	Numeric	F253a	813(e)(i)	
chargeacpodatedisposalself	Date	F253b	813(e)(ii)	
chargebcpoself	Numeric	F254a	814(e)(i)	
chargebcpodatedisposalself	Date	F254b	814(e)(ii)	
gainrelieaved	Numeric			

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F238a	Chargeable gains in the year	FJ.29.1	If populated, the field must contain a whole number.
		FJ.29.2	If populated, the value of the field must be between 0 and 999,999,999.
F238b	Losses in the year	FJ.29.3	If populated, the field must contain a whole number.
		FJ.29.4	If populated, the value of the field must be between 0 and 999,999,999.
F238	Chargeable gain(s) excluding foreign life policies	FJ.29.5	If populated, the field must contain a whole number.
		FJ.29.6	If populated, the value of the field must be between 0 and 999,999,999.
F239	Previous gain(s) rolled-over (now chargeable)	FJ.30.1	If populated, the field must contain a whole number.
		FJ.30.2	If populated, the value of the field must be between 0 and 999,999,999.
F240	Net loss(es) in the year	FJ.31.1	If populated, the field must contain a whole number.
		FJ.31.2	If populated, the value of the field must be between 0 and 999,999,999.
F241	Unused loss(es) from prior year(s)	FJ.32.1	If populated, the field must contain a whole number.

		FJ.32.2	If populated, the value of the field must be between 0 and 999,999,999.
F242	Net chargeable gain excluding foreign life policies	FJ.33.1	If populated, the field must contain a whole number.
		FJ.33.2	If populated, the value of the field must be between 0 and 999,999,999.
			This must equal Chargeagle Gain/s(excluding Foreign Life Policies), plus Previous Gain(s) Rolled-over(now chargeable) minus Current Year losses arising in 2018 and Amount of unused loss(Es) from prior year(s) avaialabe for offset.
F248a	Enter amount of net gain to be charged at 33%	FJ.36.2	If populated, the field must contain a whole number between 0 and 999,999,999
			If populated, the field must contain a whole number.
F243	Chargeable gain on foreign life policies	FJ.34.1	If populated, the field must contain a whole number.
		PJ.24.1	If any of the following fields are populated, this is mandatory. - chargegainbrtself (F248a) - ventfundcapa (F253) - chargegainbhighrtself (F249) - ventfundcapb (F254) - chargeacpoself (F253a) - chargeacpodatedisposalself (F253b) - chargebcpoself (F254a) - chargebcpodatedisposalself (F254b)
		FJ.34.2	If populated, the value of the field must be between 0 and 999,999,999.
F244	Unused loss(es) for carry forward to next year	FJ.35.1	If populated, the field must contain a whole number.
		FJ.35.2	If populated, the value of the field must be between 0 and 999,999,999.
		PJ.27.1	If Chargeable Gain/s (excluding Foreign Life Policies)(F238) is not populated, Unused Loss/es for carry forward (F244) must equal: Net loss/es (F240) + Unused Loss/es from prior year(s)(F241) - Previous Gain/s Rolled-over (now chargeable)(F239). If Net loss/es (F240) + Unused Loss/es from prior year(s)(F241) - Previous Gain/s Rolled-over (now chargeable)(F239) is a negative amount, Unused Loss/es for carry forward (F244) must equal 0.
		PJ.28.1	If Chargeable Gain/s (excluding Foreign Life Policies)(F238) is populated, Unused Loss/es for carry forward (F244) must equal: Unused Loss/es from prior year(s)(F241) – (Chargeable Gain/s (excluding Foreign

			Life Policies)(F238) + Previous Gain/s Rolled-over (now chargeable)(F239)). If Unused Loss/es from prior year(s)(F241) – (Chargeable Gain/s (excluding Foreign Life Policies)(F238) + Previous Gain/s Rolled-over (now chargeable)(F239)). is a negative amount, Unused Loss/es for carry forward (F244) must equal 0.
F245	Net chargeable gains A Lower	FJ.36.1	If populated, the field must contain a whole number.
		FJ.36.2	If populated, the value of the field must be between 0 and 999,999,999.
F246	Net chargeable gains A Higher	FJ.37.1	If populated, the field must contain a whole number.
		FJ.37.2	If populated, the value of the field must be between 0 and 999,999,999.
F247	Net chargeable gains foreign life A Higher	FJ.38.1	If populated, the field must contain a whole number.
		FJ.38.2	If populated, the value of the field must be between 0 and 999,999,999.
F250	Net chargeable gains A venture fund		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 999,999,999.
F248	Net chargeable gains B Lower	FJ.39.1	If populated, the field must contain a whole number.
		FJ.39.2	If populated, the value of the field must be between 0 and 999,999,999.
F249	Net chargeable gains B Higher	FJ.40.1	If populated, the field must contain a whole number.
		FJ.40.2	If populated, the value of the field must be between 0 and 999,999,999.
F250	Net chargeable gains B foreign life	FJ.41.1	If populated, the field must contain a whole number.
		FJ.41.2	If populated, the value of the field must be between 0 and 999,999,999.
F250	Net chargeable gains B venture fund		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 999,999,999.
F253a	Enter amount of net gain to be charged in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of Sec. 542(d)	FJ.43.1.1	If populated, the field must contain a whole number.
		FJ.43.2.1	If populated, the value of the field must be between 0 and 999,999,999.
F253b	Date of disposal		If populated, this field must contain a date in the format DD/MM/YYYY.
		PJ.31.1.3	The field cannot contain a date that exceeds the date of upload.
		PJ.31.1.4	The field cannot contain a date before 01/01/1900.
		FJ.43.2.2	If populated, the value of the field must be between 0 and 999,999,999.

F254a	Enter amount of net gain to be charged in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of Sec. 542(d)	FJ.44.1.1	If populated, the field must contain a whole number.
		FJ.44.2.1	If populated, the value of the field must be between 0 and 999,999,999.
F254b	Date of disposal		If populated, this field must contain a date in the format DD/MM/YYYY.
		PJ.44.1.3	The field cannot contain a date that exceeds the date of upload.
		PJ.44.1.4	The field cannot contain a date before 01/01/1900.
	Gainrelieaved - Amount of gain relieved under S 604A		If populated, the field must contain a whole number.
			If populated, the value of the field must be between 0 and 999,999,999.
			If populated, the value must not be greater than field F238a

Where A = Jan-Nov and B = Dec

Lower = 25% unless otherwise stated – Higher = 40%.

Sub Elements

This element has 0 sub elements.

DoubleTaxationRelief

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
countryself	String	F330		
amountofgainself	Numeric	F331		
amountforeigntaxreliefself	Numeric	F332		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F330	Country	DTR 1.3	This field is mandatory if there is an entry in F331 or in F332 for the same occurance.
F331	Amount of Gain	DTR 1.1	If populated, the value of the field must be between 0 and 999,999,999.
		DTR 1.3	This field is mandatory if there is an entry in F330 or in F332 for the same occurance.
F332	Amount of Foreign Tax for which relief is now claimed	DTR 1.2	If populated, the value of the field must be between 0 and 999,999,999.
		DTR 1.3	This field is mandatory if there is an entry in F330 or in F331 for the same occurance.

Sub Elements

This element has 0 sub elements.

ConnectedPerson

Occurrences

This element is **optional**, with a maximum occurrence of 20.

Attributes

Name	Type	Field ID	Field on Form	Notes
name	String	F333		
taxreference	Numeric	F334		
lossAmount	Numeric	F335		

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F333	Connected Person - name	CP 1.1	If populated, the field must be not more than 40 characters.
F334	Connected Person – tax reference number	CP 1.2	If populated, the field must contain a whole number.
F335	Amount of loss	CP 1.3	If populated, the value of the field must be between 0 and 999,999,999.must be between 0 and 999,999,999.

Sub Elements

This element has 0 sub elements.

ChargeableAssets

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
sharesquoted	Numeric	F251	815(a)	
noresprem	Numeric	F252	815(b)	
resprem	Numeric	F253	815(b)	
nocommprem	Numeric	F254	815(c)	
commprem	Numeric	F255	815(c)	
noaggland	Numeric	F256	815(d)	
aggland	Numeric	F257	815(d)	
nodevland	Numeric	F258	815(e)	
devland	Numeric	F259	815(e)	
nobusiness	Numeric	F260	815(f)	
business	Numeric	F261	815(f)	
noart	Numeric	F262	815(g)	
art	Numeric	F263	815(g)	
numassother	Numeric	F264	815(h)	
other	Numeric	F265	815(h)	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F251	Shares (quoted and unquoted) - cost of acquisition	FK.1.1	If populated, the field must contain a whole number.
		FK.1.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F252	Residential premises - number of assets	FK.2.1	If populated, the field must contain a whole number.
		PK.1.1	If the cost of acquisition field (F253) is populated, this is mandatory.
		FK.2.2	If populated, the value of the field must be between 0 and 9,999.
F253	Residential premises - cost of acquisition	FK.3.1	If populated, the field must contain a whole number.
		PK.2.1	If the number of assets field (F252) is populated, this is mandatory.
		FK.3.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F254	Commercial premises - number of assets	FK.4.1	If populated, the field must contain a whole number.
		PK.3.1	If the cost of acquisition field (F255) is populated, this is mandatory.
		FK.4.2	If populated, the value of the field must be between 0 and 9,999.
F255	Commercial premises - cost of	FK.5.1	If populated, the field must contain a whole number.

	acquisition		
		PK.4.1	If the number of assets field (F254) is populated, this is mandatory.
		FK.5.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F256	Agricultural land - number of assets	FK.6.1	If populated, the field must contain a whole number.
		PK.5.1	If the cost of acquisition field (F257) is populated, this is mandatory.
		FK.6.2	If populated, the value of the field must be between 0 and 9,999.
F257	Agricultural land - cost of acquisition	FK.7.1	If populated, the field must contain a whole number.
		PK.6.1	If the number of assets field (F256) is populated, this is mandatory.
		FK.7.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F258	Development land - number of assets	FK.8.1	If populated, the field must contain a whole number.
		PK.7.1	If the cost of acquisition field (F259) is populated, this is mandatory.
		FK.8.2	If populated, the value of the field must be between 0 and 9,999.
F259	Development land - cost of acquisition	FK.9.1	If populated, the field must contain a whole number.
		PK.8.1	If the number of assets field (F258) is populated, this is mandatory.
		FK.9.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F260	Business assets - number of assets	FK.10.1	If populated, the field must contain a whole number.
		PK.9.1	If the cost of acquisition field (F261) is populated, this is mandatory.
		FK.10.2	If populated, the value of the field must be between 0 and 9,999.
F261	Business assets - cost of acquisition	FK.11.1	If populated, the field must contain a whole number.
		PK.10.1	If the number of assets field (F260) is populated, this is mandatory.
		FK.11.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F262	Antiques / works of art - number of assets	FK.12.1	If populated, the field must contain a whole number.
		PK.11.1	If the cost of acquisition field (F263) is populated, this is mandatory.
		FK.12.2	If populated, the value of the field

			must be between 0 and 9,999.
F263	Antiques / works of art - cost of acquisition	FK.13.1	If populated, the field must contain a whole number.
		PK.12.1	If the number of assets field (F262) is populated, this is mandatory.
		FK.13.2	If populated, the value of the field must be between 0 and 9,999,999,999.
F264	Other - number of assets	FK.14.1	If populated, the field must contain a whole number.
		PK.13.1	If the cost of acquisition field (F265) is populated, this is mandatory.
		FK.14.2	If populated, the value of the field must be between 0 and 9,999.
F265	Other - cost of acquisition	FK.15.1	If populated, the field must contain a whole number.
		PK.14.1	If the number of assets field (F264) is populated, this is mandatory.
		FK.15.2	If populated, the value of the field must be between 0 and 9,999,999,999.

Sub Elements

This element has 0 sub elements.

PropertyIncentives

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

This element has 0 attributes.

Validation

This element has no validation.

Sub Elements

This element has 3 sub elements.
- Residential
- Industrial
- Other

Residential

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
rpurbanrenewalinv	Numeric	F266	901	
rptownrenewalinv	Numeric	F267	902	
rpseasideresortinv	Numeric	F268	903	
rpruralrenewalinv	Numeric	F269	904	
rpliveovershopinv	Numeric	F270	905	
rpparkandrideinv	Numeric	F271	906	
rpstudentaccominv	Numeric	F272	907	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F266	Residential property - urban renewal - investor/lessor	FL.1.1	If populated, the field must contain a whole number.
		FL.1.2	If populated, the value of the field must be between 0 and 999,999,999.
F267	Residential property - town renewal - investor/lessor	FL.2.1	If populated, the field must contain a whole number.
		FL.2.2	If populated, the value of the field must be between 0 and 999,999,999.
F268	Residential property - seaside resort - investor/lessor	FL.3.1	If populated, the field must contain a whole number.
		FL.3.2	If populated, the value of the field must be between 0 and 999,999,999.
F269	Residential property - rural renewal - investor/lessor	FL.4.1	If populated, the field must contain a whole number.
		FL.4.2	If populated, the value of the field must be between 0 and 999,999,999.
F270	Residential property - living over the shop - investor/lessor	FL.5.1	If populated, the field must contain a whole number.
		FL.5.2	If populated, the value of the field must be between 0 and 999,999,999.
F271	Residential property - park and ride - investor/lessor	FL.6.1	If populated, the field must contain a whole number.
		FL.6.2	If populated, the value of the field must be between 0 and 999,999,999.
F272	Residential property - student accomodation - investor/lessor	FL.7.1	If populated, the field must contain a whole number.

		FL.7.2	If populated, the value of the field must be between 0 and 999,999,999.

Sub Elements

This element has 0 sub elements.

Industrial

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
ibaurbanrenewalown	Numeric	F273	908	
ibatownrenewalown	Numeric	F274	909	
ibaseasideresortown	Numeric	F275	910	
ibaruralrenewalown	Numeric	F276	911	
ibamulcarparkown	Numeric	F277	912	
ibaliveovershopown	Numeric	F278	913	
ibaenterpriseareaown	Numeric	F279	914	
ibaparkandrideown	Numeric	F280	915	
ibahotelsown	Numeric	F281	916	
ibaholidaycottageown	Numeric	F282	917	
ibaholidayhostelown	Numeric	F283	918	
ibaguesthousesown	Numeric	F284	919	
ibanursinghomeown	Numeric	F285	920	
ibahousingforelderlyown	Numeric	F286	921	
ibaconvalescenthomeown	Numeric	F287	922	
ibaqualhospown	Numeric	F288	923	
ibaqualmentalhealthcentresown	Numeric	F289	924	
ibaqualsportinjuryclinown	Numeric	F290	925	
ibabuild4childcareown	Numeric	F291	926	
ibaspecialpallcuown	Numeric	F447	927	
ibabscaravanown	Numeric	F449	928	
ibamidshanntourismcorrown	Numeric	F451	929	
ibalivingcityown	Numeric	F453		
ibaaviationservicesown	Numeric	F454		
ibaurbanrenewalinv	Numeric	F292	908	
ibatownrenewalinv	Numeric	F293	909	
ibaseasideresortinv	Numeric	F294	910	
ibaruralrenewalinv	Numeric	F295	911	
ibamulcarparkinv	Numeric	F296	912	
ibaliveovershopinv	Numeric	F297	913	
ibaenterpriseareainv	Numeric	F298	914	
ibaparkandrideinv	Numeric	F299	915	
ibahotelsinv	Numeric	F300	916	
ibaholidaycottageinv	Numeric	F301	917	
ibaholidayhostelinv	Numeric	F302	918	
ibaguesthousesinv	Numeric	F303	919	
ibanursinghomeinv	Numeric	F304	920	
ibahousingforelderlyinv	Numeric	F305	921	
ibaconvalescenthomeinv	Numeric	F306	922	
ibaqualhospinv	Numeric	F307	923	
ibaqualmentalhealthcentresinv	Numeric	F308	924	
ibaqualsportinjuryclininv	Numeric	F309	925	
ibabuild4childcareinv	Numeric	F310	926	
ibaspecialpallcuinv	Numeric	F448	927	
ibabscaravaninv	Numeric	F450	928	
ibamidshanntourismcorrinv	Numeric	F452	929	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F273	Industrial buildings	FL.8.1	If populated, the field must

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	allowance - urban renewal - owner occupier		contain a whole number.
		FL.8.2	If populated, the value of the field must be between 0 and 999,999,999.
F292	Industrial buildings allowance - urban renewal - investor/lessor	FL.27.1	If populated, the field must contain a whole number.
		FL.27.2	If populated, the value of the field must be between 0 and 999,999,999.
F274	Industrial buildings allowance - town renewal - owner occupier	FL.9.1	If populated, the field must contain a whole number.
		FL.9.2	If populated, the value of the field must be between 0 and 999,999,999.
F293	Industrial buildings allowance - town renewal - investor/lessor	FL.28.1	If populated, the field must contain a whole number
		FL.28.2	If populated, the value of the field must be between 0 and 999,999,999.
F275	Industrial buildings allowance - seaside resort - owner occupier	FL.10.1	If populated, the field must contain a whole number.
		FL.10.2	If populated, the value of the field must be between 0 and 999,999,999.
F294	Industrial buildings allowance - seaside resort - investor/lessor	FL.29.1	If populated, the field must contain a whole number.
		FL.29.2	If populated, the value of the field must be between 0 and 999,999,999.
F276	Industrial buildings allowance - rural renewal - owner occupier	FL.11.1	If populated, the field must contain a whole number.
		FL.11.2	If populated, the value of the field must be between 0 and 999,999,999.
F295	Industrial buildings allowance - rural renewal - investor/lessor	FL.30.1	If populated, the field must contain a whole number.
		FL.30.2	If populated, the value of the field must be between 0 and 999,999,999.
F277	Industrial buildings allowance - multi-storey car parks - owner occupier	FL.12.1	If populated, the field must contain a whole number.

		FL.12.2	If populated, the value of the field must be between 0 and 999,999,999.
F296	Industrial buildings allowance - multi-storey car parks - investor/lessor	FL.31.1	If populated, the field must contain a whole number.
		FL.31.2	If populated, the value of the field must be between 0 and 999,999,999.
F278	Industrial buildings allowance - living over the shop (commercial premises only) - owner occupier	FL.13.1	If populated, the field must contain a whole number.
		FL.13.2	If populated, the value of the field must be between 0 and 999,999,999.
F297	Industrial buildings allowance - living over the shop (commercial premises only) - investor/lessor	FL.32.1	If populated, the field must contain a whole number.
		FL.32.2	If populated, the value of the field must be between 0 and 999,999,999.
F279	Industrial buildings allowance - enterprise areas - owner occupier	FL.14.1	If populated, the field must contain a whole number.
		FL.14.2	If populated, the value of the field must be between 0 and 999,999,999.
F298	Industrial buildings allowance - enterprise areas - investor/lessor	FL.33.1	If populated, the field must contain a whole number.
		FL.33.2	If populated, the value of the field must be between 0 and 999,999,999.
F280	Industrial buildings allowance - park and ride - owner occupier	FL.15.1	If populated, the field must contain a whole number.
		FL.15.2	If populated, the value of the field must be between 0 and 999,999,999.
F299	Industrial buildings allowance - park and ride - investor/lessor	FL.34.1	If populated, the field must contain a whole number.
		FL.34.2	If populated, the value of the field must be between 0 and 999,999,999.
F281	Industrial buildings allowance - hotels - owner occupier	FL.16.1	If populated, the field must contain a whole number.

		FL.16.2	If populated, the value of the field must be between 0 and 999,999,999.
F300	Industrial buildings allowance - hotels - investor/lessor	FL.35.1	If populated, the field must contain a whole number.
		FL.35.2	If populated, the value of the field must be between 0 and 999,999,999.
F282	Industrial buildings allowance - holiday cottages - owner occupier	FL.17.1	If populated, the field must contain a whole number.
		FL.17.2	If populated, the value of the field must be between 0 and 999,999,999.
F301	Industrial buildings allowance - holiday cottages - investor/lessor	FL.36.1	If populated, the field must contain a whole number.
		FL.36.2	If populated, the value of the field must be between 0 and 999,999,999.
F283	Industrial buildings allowance - holiday hostels - owner occupier	FL.18.1	If populated, the field must contain a whole number.
		FL.18.2	If populated, the value of the field must be between 0 and 999,999,999.
F302	Industrial buildings allowance - holiday hostels - investor/lessor	FL.37.1	If populated, the field must contain a whole number.
		FL.37.2	If populated, the value of the field must be between 0 and 999,999,999.
F284	Industrial buildings allowance - guest houses - owner occupier	FL.19.1	If populated, the field must contain a whole number.
		FL.19.2	If populated, the value of the field must be between 0 and 999,999,999.
F303	Industrial buildings allowance - guest houses - investor/lessor	FL.38.1	If populated, the field must contain a whole number.
		FL.38.2	If populated, the value of the field must be between 0 and 999,999,999.
F285	Industrial buildings allowance - nursing homes - owner occupier	FL.20.1	If populated, the field must contain a whole number.
		FL.20.2	If populated, the value of the field must be between 0 and 999,999,999.
F304	Industrial buildings	FL.39.1	If populated, the field must

	allowance - nursing homes - investor/lessor		contain a whole number.
		FL.39.2	If populated, the value of the field must be between 0 and 999,999,999.
F286	Industrial buildings allowance - housing for elderly/infirm - owner occupier	FL.21.1	If populated, the field must contain a whole number.
		FL.21.2	If populated, the value of the field must be between 0 and 999,999,999.
F305	Industrial buildings allowance - housing for elderly/infirm - investor/lessor	FL.40.1	If populated, the field must contain a whole number.
		FL.40.2	If populated, the value of the field must be between 0 and 999,999,999.
F287	Industrial buildings allowance - convalescent homes - owner occupier	FL.22.1	If populated, the field must contain a whole number.
		FL.22.2	If populated, the value of the field must be between 0 and 999,999,999.
F306	Industrial buildings allowance - convalescent homes - investor/lessor	FL.41.1	If populated, the field must contain a whole number.
		FL.41.2	If populated, the value of the field must be between 0 and 999,999,999.
F288	Industrial buildings allowance - qualifying hospitals - owner occupier	FL.23.1	If populated, the field must contain a whole number.
		FL.23.2	If populated, the value of the field must be between 0 and 999,999,999.
F307	Industrial buildings allowance - qualifying hospitals - investor/lessor	FL.42.1	If populated, the field must contain a whole number.
		FL.42.2	If populated, the value of the field must be between 0 and 999,999,999.
F289	Industrial buildings allowance - qualifying mental health centres - owner occupier	FL.24.1	If populated, the field must contain a whole number.
		FL.24.2	If populated, the value of the field must be between 0 and 999,999,999.
F308	Industrial buildings	FL.43.1	If populated, the field must

			allowance - qualifying mental health centres - investor/lessor		contain a whole number.
		FL.43.2	If populated, the value of the field must be between 0 and 999,999,999.
F290	Industrial buildings allowance - qualifying sports injury clinics - owner occupier	FL.25.1	If populated, the field must contain a whole number.
		FL.25.2	If populated, the value of the field must be between 0 and 999,999,999.
F309	Industrial buildings allowance - qualifying sports injury clinics - investor/lessor	FL.44.1	If populated, the field must contain a whole number.
		FL.44.2	If populated, the value of the field must be between 0 and 999,999,999.
F291	Industrial buildings allowance - buildings used for certain childcare purposes - owner occupier	FL.26.1	If populated, the field must contain a whole number.
		FL.26.2	If populated, the value of the field must be between 0 and 999,999,999.
F310	Industrial buildings allowance - buildings used for certain childcare purposes - investor/lessor	FL.45.1	If populated, the field must contain a whole number.
		FL.45.2	If populated, the value of the field must be between 0 and 999,999,999.
F447	Specialist Palliative Care Units - Owner Occupier	FL.50.1	If populated, the field must contain a whole number.
		FL.50.2	If populated, the value of the field must be between 0 and 999,999,999.
F448	Specialist Palliative Care Units - Investor Lessor	FL.51.1	If populated, the field must contain a whole number.
		FL.51.2	If populated, the value of the field must be between 0 and 999,999,999.
F449	Buildings or Structures in Registered Caravan & Camping Sites - Owner Occupier	FL.52.1	If populated, the field must contain a whole number.
		FL.52.2	If populated, the value of the field

			must be between 0 and 999,999,999.
F450	Buildings or Structures in Registered Caravan & Camping Sites - Investor Lessor	FL.53.1	If populated, the field must contain a whole number.
		FL.53.2	If populated, the value of the field must be between 0 and 999,999,999.
F451	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme - Owner Occupier	FL.54.1	If populated, the field must contain a whole number.
		FL.54.2	If populated, the value of the field must be between 0 and 999,999,999.
F452	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme - Investor Lessor	FL.55.1	If populated, the field must contain a whole number.
		FL.55.2	If populated, the value of the field must be between 0 and 999,999,999.
F453	Living City Initiative - Owner Occupier	FL.56.1	If populated, the field must contain a whole number.
		FL.56.2	If populated, the value of the field must be between 0 and 999,999,999.
F454	Aviation Services Facilities - Owner Occupier	FL.58.1	If populated, the field must contain a whole number.
		FL.58.2	If populated, the value of the field must be between 0 and 999,999,999.
F455	Living City Initiative - Investor Lessor	FL.57.1	If populated, the field must contain a whole number.
		FL.57.2	If populated, the value of the field must be between 0 and 999,999,999.
F456	Aviation Services Facilities - Investor Lessor	FL.59.1	If populated, the field must contain a whole number.
		FL.59.2	If populated, the value of the field must be between 0 and 999,999,999.

Sub Elements

This element has 0 sub elements.

Other

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
otherincentiveschemename1	String	F311	930	
otherincentiveschemeinv1	Numeric	F312	930	
otherincentiveschemename2	String	F313	N/A	
otherincentiveschemeinv2	Numeric	F314	N/A	

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F311	Other scheme - description - 1	PL.1.1	If the amount field (F312) is populated, this is mandatory.
		FL.46.1	The length of the field cannot exceed 70 characters.
		FL.46.3	The field cannot contain white space only.
		FL.46.2	The field must contain only the standard text characters.
F312	Other scheme - owner occupier - investor/lessor - 1	FL.47.1	If populated, the field must contain a whole number.
		PL.2.1	If the description field (F311) is populated, this is mandatory.
		FL.47.2	If populated, the value of the field must be between 0 and 999,999,999.
F313	Other scheme - description - 2	PL.3.1	If the amount field (F314) is populated, this is mandatory.
		FL.48.1	The length of the field cannot exceed 70 characters.
		FL.48.3	The field cannot contain white space only.
		FL.48.2	The field must contain only the standard text characters.
F314	Other scheme - owner occupier - investor/lessor - 2	FL.49.1	If populated, the field must contain a whole number.
		PL.4.1	If the description field (F313) is populated, this is mandatory.
		FL.49.2	If populated, the value of the field must be between 0 and 999,999,999.

Sub Elements

This element has 0 sub elements.

SelfAssessmentIT

Occurrences

This element is **mandatory**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
cceamtincomeorprofit	Numeric	F500		Income Tax - Amount of profits or gains chargeable to tax for this period. (Revenue Calculation**) This field will be populated with the 'Income' field on the Net Position section of the Calculate panel
cceincometaxcharge	Numeric	F501		Income Tax - Amount of Income Tax chargeable for this period. (Revenue Calculation**) This figure is populated with the result of the following calculation: Total Income Tax + Add Tax On + Tax Relief at Source Clawback
ccetaxpayablebeforeinte rimrefunds	Numeric	F502		Income Tax - Amount of tax payable for this period before refund/offset at (c)(iii). (Revenue Calculation**) This figure is populated with the 'Payable' figure in the Total Liability section when the customer has a positive Liability
ccetaxoverpaidbeforeint erimrefunds	Numeric	F503		Income Tax - (ii) Amount of tax overpaid for this period before refund/offset at (c)(iii). (Revenue Calculation**) This figure is populated with the 'Overpaid' figure in the Total Liability section when the customer has a negative Liability;
cceamttaxpayable	Numeric	F504		Income Tax - (d) Amount of tax payable for this period. (Revenue Calculation**) This figure is populated if there is a positive result in the following calculation: Amount of tax payable/overpaid for this period field + Interim Refunds

				If the result of this calculation gives a negative figure then the result is populated into @cceamttaxoverpaid
cceamttaxoverpaid	Numeric	F505		Income Tax - (e) Amount of tax overpaid for this period. (Revenue Calculation**) The population of this attribute is outlined in the @cceamttaxpayable section above.
cceamtsurchargedue	Numeric	F506		Income Tax - (f) Amount of surcharge due under S 1084 because of late filing of this return. (Revenue Calculation**) This figure is populated by applying the tax rules to calculate whether a late filing surcharge applies.
cceamtlptsurchargedue	Numeric	F507		Income Tax - (g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements. (Revenue Calculation**)

ccebalancetaxpayable	Numeric	F508		Income Tax - (j)(i) Balance of Tax Payable for this period. (Revenue Calculation**)
				
				This figure is calculated as follows:
				    @ccetaxpayable +
				    @cceamtsurchargedue +
				    @ cceamtlptsurchargedue
				    - @cceamttaxpaiddirect
				
				If the result of this calculation results in a zero or a positive figure (i.e. the period is balanced or the customer owes Revenue a balance) this attribute is populated with this amount. Otherwise the @ccebalancetaxoverpaid attribute is populated with this figure.

ccebalancetaxoverpaid	Numeric	F509		Income Tax - (j)(ii) Balance of Tax Overpaid for this period. (Revenue Calculation**) The population of this attribute is outlined in the @ccebalancetaxpayable section above.
selfamtincomeorprofit	Numeric	F510		Income Tax - Amount of profits or gains chargeable to tax for this period. (Self-

				Assessment)
selfincometaxcharge	Numeric	F511		Income Tax - Amount of Income Tax chargeable for this period. (Self-Assessment)
selftaxpayablebeforeinterimrefunds	Numeric	F512		Income Tax - Amount of tax payable for this period before refund/offset at (c)(iii). (Self-Assessment)
selftaxoverpaidbeforeinterimrefunds	Numeric	F513		Income Tax - (ii) Amount of tax overpaid for this period before refund/offset at (c)(iii). (Self-Assessment)
selfinterimrefunds	Numeric	F514		Income Tax - (iii) Amount of refund(or offset) made out of tax withheld at source. (Self-Assessment)
selfamttaxpayable	Numeric	F515		Income Tax - (d) Amount of tax payable for this period. (Self-Assessment)
selfamttaxoverpaid	Numeric	F516		Income Tax - (e) Amount of tax overpaid for this period. (Self-Assessment)
selfamtsurchargedue	Numeric	F517		Income Tax - (f) Amount of surcharge due under S 1084 because of late filing of this return. (Self-Assessment)
selfamtlptsurchargedue	Numeric	F518		Income Tax - (g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements. (Self-Assessment)
selfamttaxpaiddirect	Numeric	F519		Income Tax - (h) Amount of tax paid directly to the Collector General for this period. (Self-Assessment)
selfbalancetaxpayable	Numeric	F520		Income Tax - (j)(i) Balance of Tax Payable for this period. (Self-Assessment)
selfbalancetaxoverpaid	Numeric	F521		Income Tax - (j)(ii) Balance of Tax Overpaid for this period. (Self-Assessment)
agreewithfigures	Boolean	F524		Must have a value of true or false.
declareselfassessment	Boolean	F522		Must have a value of true or false. This field must be true if filing a self assessed return.
reasonfordisagreeing	String	F523		
cceinterimrefunds	Numeric	F525		Income Tax - (iii) Amount of refund(or offset) made out of tax withheld at source
cceamttaxpaiddirect	Numeric	F526		Income Tax - (h) Amount of tax paid directly to the Collector General for this period This figure is populated with

				the amount at @amttaxpaiddirect.
repaidcredits	Numeric	F527		Income Tax - This is the amount of credits refunded to the customer during this period. This field will be populated only in ITP, when the customer has credits refunded on file for the period.
amttaxpaiddirect	Numeric	F528		Income Tax - This is the amount of tax paid to Revenue by the customer during this period. This field will be populated only in ITP, when the customer has credits refunded on file for the period. When provided this figure is also moved into the @cceamttaxpaiddirect attribute.

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

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F510	Amount of profits or gains chargeable to tax for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
F511	Amount of Income Tax chargeable for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
F512	Amount of tax payable for this period before refund/offset at (c)(iii)	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F513.
F513	Amount of tax overpaid for this period before refund/offset at (c)(iii).	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F512.
F514	Amount of refund(or offset) made out of tax withheld at source	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.

F515	Amount of tax payable for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F516.
F516	Amount of tax overpaid for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F515.
F517	Amount of surcharge due under S 1084 because of late filing of this return	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
F518	Amount of surcharge due under S 1084 because of non-compliance with LPT requirements	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
F519	Amount of tax paid directly to the Collector General for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
F520	Balance of Tax Payable for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F521.
F521	Balance of Tax Overpaid for this period	Rule SA.1.1	If populated, the value of the field must be between 0 and 9,999,999,999.99.
		Rule SA.1.3	This is a required field if *declareselfassessment* (F522) is true.
		Rule SA.1.6	Cannot have an entry here and in F520.
F522	Declare the above to be Self Assessment to Income Tax for the year	Rule SA.1.4	If there is an entry in any of the following fields the value here must be true: F510, F511, F512, F513, F514, F515, F516, F517, F518, F519, F520, F521, F523, F524 If the entry here is true then there must be an entry in the following: F510, F511, F512 or F513, F514, F515 or F516, F517, F518, F519, F520 or F521, F523, F524
		error.cross.panel.1	This is a required field for a Self

			Assessment
F523	Reason self assessment figures in column B differ from thes tax figures provided by ROS in Column A.	Rule SA.1.2	The length of the field cannot exceed 500 characters.
		Rule SA.1.7	This is a required field if *agreewithfigures* (F524) is false.
		Rule SA.1.8	There cannot be an entry in this field if *agreewithfigures* (F524) is true.
F524	Confirm agreement with the figures at (a) to (c)(ii) inclusive as per column A.	Rule SA.1.5	This is a required field if *declareselfassessment* (F522) is true.
		error.cross.panel.2	If agreewithfigures (F524) is true then the following statements must also be true: • F500 is equal to F510 • F501 is equal to F511 • F502 is equal to F512 • F503 is equal to F513
		error.cross.panel.3	If agreewithfigures (F524) is false then at least one of the following statements must be true: • F500 is not equal to F510 • F501 is not equal to F511 • F502 is not equal to F512 • F503 is not equal to F513

Sub Elements

This element has 0 sub elements.

SelfAssessmentCGT

Occurrences

This element is **optional**, with a maximum occurrence of 1.

Attributes

Name	Type	Field ID	Field on Form	Notes
selfamtchargeablegainscgt	Numeric	F550		
selftaxchargecgt	Numeric	F551		
selftaxpayablecgt	Numeric	F552		
selfamtsurchargeduecgt	Numeric	F553		
selfamtlptsurchargeduecgt	Numeric	F554		
selfamttaxpaiddirectcgt	Numeric	F555		
selfbalancetaxpayablecgt	Numeric	F556		
selfbalancetaxoverpaidcgt	Numeric	F557		
declareselfassessmentcgt	Boolean	F558		Must have a value of true or false.

Validation

Field ID	Field Description	Validation Rule ID	Rule Description
F550	Amount of chargeable gains arising for this period.	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F551	Amount of tax chargeable for this period.	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F552	Amount of tax payable for this period	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F553	Amount of any surcharge due to late filing of return	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F554	Amount of any	CGT 1.1	This is a required field if

	surcharge due to non-compliance with LPT requirements		*declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F555	Amount of tax paid directly to the Collector General for this period	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F556	Balance of Tax Payable for this period	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
		CGT 1.2	Cannot have an entry here and in F557.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.
F557	Balance of Tax (Overpaid) for this period	CGT 1.1	This is a required field if *declareselfassessmentcgt* (F558) is true.
		CGT 1.2	Cannot have an entry here and in F556.
			If populated, the value of the field must be between 0 and 9,999,999,999.
			If populated, the field must contain a whole number.

F558	Declare Self Assessment to Capital Gains Tax for the year	CGT 1.3	If there is an entry in any of the following fields the value here must be true:
			    F550, F551, F552, F553, F554, F555, F556, F557
			
			If the entry here is true then there must be an entry in the following:
			    F550, F551, F552, F553, F554, F555, F556 or F557

		error.cross.panel.2	If *declareselfassessmentcgt* (F558) is true then the Capital Gains Panel must be filled out.

Sub Elements

This element has 0 sub elements.

Appendix 1

Standard Text Characters

The users of the Form 1 may use a wide range of systems, and some of these systems allow non-latin characters to be entered into the text boxes of the Form 1 (e.g. Chinese, Hebrew, Arabic and Cyrillic characters).

Although the screens cannot physically prevent users from inputting these characters, the characters can be rejected by a validation rule.

All text fields on the form will have a validation rule that will allow only the following characters.

Text Characters Accepted On The Form 1
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 à â ä ã å é è ê ë í ì î ï ó ò ô ö õ ú ù û ü ÿ æ œ ø ç
Á À Â Ä Ã Å É È Ê Ë Í Ì Î Ï Ó Ò Ô Ö Õ Ú Ù Û Ü Ÿ Æ Œ Ø Ç
ß *f*
£ $ € % & * _ - + = { } [ ] ( ) < > : ; , . " ' @ ~ # ¿ ? ! ¡ / \
(space character)
(line-break)

Whole Number

Many fields on the Form 1 require a 'whole number' to be entered. For the purposes of the screens, a whole number must be positive and made up entirely of the digits 0 – 9. Additional characters, e.g. commas used to separate thousands, are not permitted.

Decimal Number

Several fields on the Form 1 require a 'decimal number' to be entered. For the purposes of the screens, a decimal number must be positive and made up entirely of the digits 0 – 9, with a single decimal 'dot' allowed. Additional characters, e.g. commas used to separate thousands, are not permitted.

Appendix 2

Introduction

This section lists the five calculations, the results of which must be used when each corresponding attribute is provided in the XML. Each calculation lists the rules that should be used to generate the value provided for the attribute within the xml.

Mini-Calculation - Irish Untaxed Income

The total Irish untaxed income is calculated as follows:

```
Total Irish Untaxed Income (F39) =
      Irish Government Stocks (F35)
    + Irish Exchequer Bills (F36)
    + Irish Credit Union Dividends (F37)
    + Other Loans and Investments arising in the State (F38)
```

Mini-Calculation - Rental Expenses

The net rental income field is calculated as follows:

```
Net Rental Income (F63) =
    Gross Rent Receivable (F58) –
       [   Repairs Expenses (F59)
         + Interest Expenses (F60)
         + Section 23 Relief (F61)
         + Other Expenses (F62) ]
```

The net rental income figure cannot be negative, so if the calculation above results in a negative number, the field is populated with '0'.

Mini-Calculation - Foreign Rents

The foreign rents profit field is calculated as follows:

```
Foreign Rents Profit (F84) =
     Foreign Rents Income (F82) – Foreign Rents Expenses (F83)
```

The profit figure cannot be negative, so if the calculation above results in a negative number, the field is populated with '0'.

Mini-Calculation - Undistributed Surcharge

The first calculation is carried out as follows.

```
Deductions Multiplied By 100/80 (F194) =
    [ Allowable Trust Expenses (F192) + Distributions (F193) ]
       x [ 100 / 80 ]
```

The result of the calculation is rounded up to the next whole Euro amount, and is capped at €9,999,999,999.
The second calculation is carried out as follows:

```
Undistributed Income (F195) =
    Trust  Income  (F191)  –  Deductions  Multiplied  By  100/80
(F194)
```

The undistributed income figure cannot be negative, so if the result of the calculation above is negative, the field is populated with '0'.

The third calculation is carried out as follows:

```
Surcharge (F196) =
    Undistributed Income (F195) x [ 20 / 100 ]
```

The result of the calculation is rounded down to the next whole Euro amount.

Mini-Calculation - Total Consideration On Disposals

The *Total Consideration On Disposals* field is calculated as follows:

```
Total Consideration On Disposals (F229) =
      Consideration On Shares/Securities - Quoted (F209)
    + Consideration On Shares/Securities - Unquoted (F210)
    + Consideration On Agricultural Land / Buildings (F213)
    + Consideration On Development Land (F216)
    + Consideration On Foreign Life Policies (F218)
    + Consideration On Offshore Funds (F220)
    + Consideration On Commercial Premises (F222)
    + Consideration On Residential Premises (F224)
    + Consideration On Shares or Securities Exchanged (F226)
    + Consideration On Other Assets (F228)
```

The result of the calculation is capped at €999,999,999.

Appendix 3

Introduction

This section lists the changes made to the schema for 2021.

New elements/subelements/attributes:

Element	SubElement *New elements in bold*	Attributes
Form1/TrustDetails/	Trust	@subtrusttype @othersubtrusttype @foreignunittrust

Removed elements/subelements/attributes

Element	SubElement	Attributes