

# Income Tax Return and Self-Assessment for the year 2022

## Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



TAIN

GCD

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.

**NO STAMP REQUIRED**

Return Address

Office of the Revenue Commissioners  
Collector-General's Division  
PO Box 354  
Limerick

If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at [www.revenue.ie](http://www.revenue.ie)

### RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2022

### CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2022

### SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2022

**NOTE:**

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2022.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual who was granted share options or opened a foreign bank account in 2022 is a chargeable person.
5. A proprietary director is a chargeable person.
6. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

**Civil Penalties / Criminal Prosecution** - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

**YOU MUST SIGN THIS DECLARATION**

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of

- All the sources of my income and the amount of income derived from each source in the year 2022, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2022

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

Date

Capacity of Signatory

**Contact Details** (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

PPSN

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If you complete and submit this tax return on or before **31 August 2023** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2023** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2023. On that date you must also pay any balance of tax due for 2022. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **“Guide to Completing 2022 Pay & File Self-Assessment Returns”** are available from Revenue’s website **www.revenue.ie**, or from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2022 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

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1. If you are completing this return on behalf of a deceased individual

(a) Enter the date of death

DD / MM / YYYY

(b) Enter the name and address, include Eircode (if known)

of the personal representative

(i.e. executor, administrator, etc.)

[illegible]

(c) Enter the date grant of probate or letter of administration was obtained

DD	/	MM	/	YY	YY
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2. Insert ☐ in the box to indicate your civil status

- (a) Single ☐
- (b) Married ☐
- (c) In a Civil Partnership ☐
- (d) Married but living apart ☐  
If wholly or mainly maintaining your Spouse insert ☒ in the box
- (e) In a Civil Partnership but living apart ☐  
If wholly or mainly maintaining your Civil Partner insert ☒ in the box
- (f) Widowed ☐
- (g) A Surviving Civil Partner ☐
- (h) Divorced ☐
- (i) A former Civil Partner ☐

3. If your personal circumstances changed in **2022** insert ☒ in the box to indicate your previous status and state date of change

- Single ☐ Married ☐ In a Civil Partnership ☐  
Widowed ☐ Surviving Civil Partner ☐  
Married but living apart ☐ In a Civil Partnership but living apart ☐  
Divorced ☐ Former Civil Partner ☐

Date of Marriage or Civil Partnership   /   /

Date of Separation or Divorce 

DD	/	MM	/	YY	YY
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Spouse's or Civil Partner's date of death

4. If married or in a civil partnership, insert ☒ in the box to indicate basis of assessment applicable for 2022

Joint Assessment ☐

Separate Assessment ☐

Single Treatment ☐

## 5. Spouse's or Civil Partner's Details

- [illegible]

(d) Date of birth

(e) Gender      Male ☐      Female ☐

(f) Date of Marriage or Civil Partnership   /   /

6. State the number of Dependent Children

7. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner

D	D	/	M	M	/	Y	Y	Y	Y
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8. Your date of birth

D	D	/	M	M	/	Y	Y	Y	Y
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9. Insert ☐ in the relevant box(es) to indicate for 2022 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse or civil partner is so subject, **Form RR1 2022** should be completed and also Panel K on page 29

**Self**                      **Spouse or Civil Partner**

Yes ☐ No ☐      Yes ☐ No ☐

Insert ☐ in the box(es) to indicate for 2022 if you and / or your spouse or civil partner were

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 10. Permanently Incapacitated   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations             | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Entitled to an exemption from PRSI  | <input type="checkbox"/> | <input type="checkbox"/> |

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

[illegible]

See **Guide to Completing 2022 Pay & File Self-Assessment Returns** for more information on the “Extent of Liability to Income Tax” of individuals who are either not resident or not domiciled in Ireland.

- 5

7) ☐

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**Spouse or Civil Partner**

- [illegible]

[illegible]

**Spouse or Civil Partner**

- [illegible]

[illegible]

- [illegible]

[illegible]

- [illegible]

[illegible][illegible][illegible]

- 7

1

- (a) Income chargeable in the State

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- (b) World income (includes income chargeable in the State)

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- ☐

- FOR OFFICE USE ONLY ☐

PPSN

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**Mandatory Disclosure**

Self

Spouse or  
Civil Partner

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB

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20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))

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(Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36)

**B - SELF-EMPLOYED INCOME [101 - 167]**

(Including Farming &amp; Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert ☒ in the box and complete Appendix 1 on pages 37 - 40
☐
**Primary Trade**

Self

Spouse or  
Civil Partner101. Insert ☒ in the box to indicate to whom the income refers
☐
☐

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

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Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 8

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?

(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes ☐ No ☐104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert ☒ in the box
☐

Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2022 state the date of cessation

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106. If you are a farmer insert ☒ in the box and complete Lines 119 and 120 on page 7, if applicable
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**Profit assessable**

107. (a) Amount of adjusted net profit for accounting period

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(b) Amount of adjusted net loss for accounting period

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108. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

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**Start Your Own Business relief**

109. If you are claiming relief under S. 472AA for starting your own business

(a) State the date of the commencement of the new business

(Note: This relief is only available to businesses which commenced on or before 31/12/2018)

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(b) Insert ☒ in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see **Form 11 Helpsheet** for more information)
☐
**Balancing Charges**

110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

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(b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC

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**Unused Capital Allowances from a prior year**

111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

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(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

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(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(i) Specified property relief capital allowances, as defined in S. 531AAE

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(ii) All other specified relief capital allowances

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**Capital Allowances for the current year [112 - 115]**112. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel O on pages 32 / 33
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**113. Machinery and Plant**

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

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(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

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(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

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***(Including Farming & Partnership Income)***

S. 285D enter that amount here and complete Line 113(d)(i)

**Certificate Number**


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**Spouse or  
Civil Partner**

201. \*Where a claim to tax relief on **property based incentives** is included at Line 205(d) or 213(b) insert ☐ in the box and give details in Panel O on pages 32 / 33

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2022, insert ☒ in the box

203. Number of properties let

## 204. Gross Rent Receivable

(a) Repairs

(b) Allowable interest as per S. 97(2J)

(c) Amount of additional 'Relevant interest' claimed for the years 2019, 2020 and 2021 where a relevant undertaking under S. 97(2K) has been made

\* (d) "Section 23" type relief where 2022 is the **first** year of claim

(e) Pre-letting expenditure on vacant properties allowed by S. 97A

(f) Other

206. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on residential property

(b) Net loss on residential property

## 207. Number of properties let

208. Area in hectares if applicable

209. Gross rent receivable

(a) Repairs

(b) Allowable interest

(c) Exempt rental income from the leasing of farmland, under S. 664

(d) Other

211. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on commercial property

(b) Net loss on commercial property

212. Amount of chargeable **profit** from all sources, after expenses **but** before Capital Allowances and losses forward  
(Total of Line 206 and Line 211 - if a loss show **0.00**)

## 213. (a) Capital Allowances brought forward from a prior year

(i) Non-specified relief capital allowances  
(i.e. not included in Sch. 25B)

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

(l) Specified property relief capital allowances,  
as defined in S. 531AAE

(II) All other specified relief capital allowances

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**Spouse or  
Civil Partner**

<b>213. *(b) Capital Allowances for the year 2022</b>		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(C) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(III) In respect of any Living City Initiative (S. 372AAD Residential property) capital allowances, enter the amount of capital allowances and provide the following	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(C) Reference number supplied by the Local Authority with the Letter of Certification	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(IV) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(A) The aggregate amount of specified capital expenditure incurred	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(B) The address of building or structure, include Eircode (if known)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(V) All other specified relief capital allowances	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Capital Allowances used against rental income in the year 2022	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

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**Spouse or  
Civil Partner**

(a) To which S. 409A applies (restricted to €31,750)

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If you and / or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state

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[illegible][illegible]

(i) Insert ☐ in the box if this form is being completed by a Collection Agent

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(ii) Insert ☐ in the box if the tax was withheld by your tenant on the gross rents

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7

(Note you must submit a Form R185 to Revenue in support of your claim for a credit for this tax)

☐

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**Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert ☒ in the box and complete Appendix 2 on pages 41 / 42**

FOR OFFICE USE ONLY ☐

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**Spouse or  
Civil Partner**

227. Is relief due under S. 480B ("week 53") Yes ☐ No ☐ Yes ☐ No ☐

### Special Assignee Relief Programme (SARP)

**Employment / Pension, etc.**  
No. **1**

Employment / Pension, etc.  
No. 2

**If you are claiming SARP relief please state**

- |  |  |  |
|--|--|--|
| 228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State) | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11   | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| (c) Amount of income from employment after deduction of SARP relief claimed  | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| (d) Has SARP relief been granted through payroll by your employer?   | Yes <input type="checkbox"/> No <input type="checkbox"/>   | Yes <input type="checkbox"/> No <input type="checkbox"/>   |
| (e) If the employment was not for a full year, state the number of days for which you were entitled to the relief  | <input type="text"/> <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> <input type="text"/>   |

## Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2022 ,,. (Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2021)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year ...

## Foreign Tax

230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State  ,  ,   .

(b) Amount of non-refundable foreign tax paid on this income   .     .     .     .



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## Self

**Spouse or  
Civil Partner**

**PAYE / USC refunded during the year**

231. PAYE Tax refunded by Revenue for the Income Tax year 2022

232. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2022)

233. Amount of USC refunded by Revenue for the year 2022

**Irish employment / pension / taxable benefits and foreign employment not subject to PAYE**

234. (a) Income from Irish employment not subject to PAYE  
(include payments received on commencement /  
cessation of employment, restrictive covenants, etc.)

(b) Nature of payment(s)

235. (a) Personal Retirement Savings Account 'PRSA'  
(**Note:** include this in Line 509(c) on page 22)

(b) Other including BIK

Specify

236. Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subject to PAYE deduction

237. Employment pension not subject to PAYE deductions

### Allowable Deductions Incurred in Employment

238. (a) Nature of employment(s)

(b) Expenses

(i) Flat Rate Expenses

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

(iii) Remote Working (eWorking) expenses

(iv) Remote Working Relief already claimed through Real Time Credits in 2022

(v) All other expenses

(c) Capital allowances

(d) Total of (b) and (c) above

(e) Amount of total at (d) referring to Proprietary Directorship income / salary

(f) Amount of total at (d) referring to employment income / salary

### 239. Pension Contribution Relief

Superannuation Contributions / AVC where **not** deducted by employer

## Foreign Earnings Deduction

240. Where you are claiming relief under S. 823A, state the following

(a) Country

(b) Number of qualifying days spent there

(c) Amount of relief claimed

**Social Welfare Payments, Benefits or Pensions received**

241. Carer's Allowance paid by Department of Social Protection

#### 242. Jobseeker's Benefit (self-employed)

243. Other taxable Social Welfare Payments, Benefits or Pensions

Other taxable Social Welfare payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit, Pandemic Unemployment Payment (PUP)) (See **Form 11 Helpsheet** for more information)

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**Spouse or  
Civil Partner**

244. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2021, both inclusive	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>
(b) (i) Amount of lump sum(s) paid in 2022	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>
(ii) Amount of lump sum paid in 2022 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>
(c) Tax free amount, if any, for 2022	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>
(d) Amount of excess lump sum(s) for 2022	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>	<div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; justify-content: space-between; padding: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div>
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) <b>(Do not include any amount entered at (g)(i))</b>		

245. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state

247. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made
- (b) The aggregate of the net gain arising on the disposal of shares in 2022  
(Do not include losses in the aggregate net gain)

248. If you and / or your spouse or civil partner held proprietary directorships in the year 2022, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>

**PPSN**

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## Self

**Spouse or  
Civil Partner**

**F - FOREIGN INCOME** [301 - 324] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See **Guide to Completing 2022 Pay & File Self-Assessment Returns** for more information on the taxation of foreign income.

- [illegible]

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**Spouse or  
Civil Partner**

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|--|--|--|
| 313. Income from <b>Foreign Trade / Profession</b> on which no foreign tax was deducted  | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| 314. (a) Income from <b>Foreign Trade / Profession</b> on which foreign tax was deducted | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (b) Amount of foreign tax deducted   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>                        | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>                        |
| 315. <b>Foreign Rental Income</b>  |  |  |
| (a) Number of foreign properties let   | <input type="text"/> <input type="text"/>  | <input type="text"/> <input type="text"/>  |
| (b) Income from <b>Foreign Rents</b> (enter gross amount receivable)                     | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (c) Expenses   |  |  |
| (i) Expenses relating to this income (excluding interest)                                | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (ii) Allowable Interest  | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (d) Net profit on Foreign Rental properties  | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (e) Capital Allowances<br>(including Capital Allowances forward)                         | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00 |
| (f) Losses   |  |  |
| (i) Amount of unused losses from prior years   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  |
| (ii) Amount of losses in this year   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  |
| (iii) Amount of losses carried forward to next year                                      | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00  |
| (g) Amount of foreign tax deducted   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>                        | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>                        |

### 316. Other UK Income

Gross amount of UK Income from

all **Royalties, Annuities, Dividends, etc.**

### Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

- |  |   |
|--|---|
| 317. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted                               | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 |
| (b) Income from all other <b>Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc.</b> on which no foreign tax deducted  | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 |
| 318. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted                          | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 |
| (ii) Amount of foreign tax deducted  | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .     |
| (b) (i) Income from all other <b>Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc.</b> on which foreign tax deducted | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .00 |
| (ii) Amount of foreign tax deducted  | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .     |
| 319. <b>Irish tax deducted on encashment</b>   | <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div> .     |

- 320. Foreign Bank Accounts (S. 895)** Give the following details for each foreign bank account opened in 2022 of which you or your spouse or civil partner were the beneficial owner of the deposits held

- |  |  |
|--|--|
| <p>(a) Name &amp; address of deposit holder (bank, etc.),<br/>include Eircode (if known)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| <p>(b) Date account was opened</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;">DD/MM/YYYY</div>   | <div style="border: 1px solid black; padding: 2px; display: inline-block;">DD/MM/YYYY</div>  |
| <p>(c) Amount of money deposited on opening the account</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-right: 1px solid black; padding: 0 5px;"> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border-right: 1px solid black; padding: 0 5px;"> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">.00</div> | <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-right: 1px solid black; padding: 0 5px;"> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border-right: 1px solid black; padding: 0 5px;"> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border-bottom: 1px solid black; height: 20px; width: 20px;"></div> </div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">.00</div> |
| <p>(d) Name &amp; address of intermediary through whom<br/>account was opened, include Eircode (if known)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |

PPSN

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Self

Spouse or  
Civil Partner**Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]**

321. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from **any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 730J(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such policy issued in 2022 give the following additional details

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Terms of the policy	<input type="text"/>	<input type="text"/>
(g) Annual premiums payable	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

322. **Offshore Funds** (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 747D(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such material interest acquired in 2022 give the following additional details

(e) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Date material interest was acquired	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(g) Amount of capital invested in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

323. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2022 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date material interest was acquired	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of payment made in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>



PPSN

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Self

Spouse or  
Civil Partner

324. (a) Additional Double Taxation Relief due

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(b) Indicate the income source on which foreign tax was deducted

Irish employment income subject to non-refundable foreign tax

☐
☐

Other

☐
☐
(c) If you have selected Other, state  
(i) the type of income



(ii) the country where the tax was withheld

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**G - IRISH OTHER INCOME [401 - 411]**401. (a) Amount of **Income from Fees, Commissions, etc.**

										.00
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										.00
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(b) Description of Income



**402. Irish Untaxed Income**

(a) Irish Government Stocks

										.00
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										.00
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(b) Irish Exchequer Bills

										.00
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										.00
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(c) Other Loans and Investments arising in the State

										.00
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										.00
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**403. Irish Deposit Interest / Credit Union Dividends**(a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted

										.00
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										.00
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(b) Gross Interest received from **Special Savings Account(s)** on which **DIRT** was deducted

										.00
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										.00
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(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B)

										.00
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										.00
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**404. Irish Dividends**(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

										.00
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										.00
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(ii) Gross amount of dividends received from a REIT

										.00
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										.00
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(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

										.00
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										.00
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405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert ☒ in the box
☐
☐
**406. Settlement, Covenant, Estate Income, Maintenance Payments, etc.**(a) Gross amount received / receivable, where tax was **not** deducted

										.00
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										.00
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(b) Gross amount received / receivable, where tax was deducted

										.00
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										.00
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**407. Patent Royalty income where tax was deducted at source**

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234

										.00
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										.00
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(b) Gross amount of other Irish Patent Royalty income

										.00
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										.00
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408. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities

										.00
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										.00
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**Spouse or  
Civil Partner**

501. Gross amount of **Rents, etc. payable to Non-Residents** in 2022 from which income tax at the standard rate of tax was deducted , , .00 , , .00

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees **enter the amount of tax relief at source** granted to you in respect of these premiums , ,   
**(Note: do not enter the amount of the insurance premium(s) paid)**

						.00							.00
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[illegible]

DD / MM / YYYY DD / MM / YYYY

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					.00						.00

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506. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

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507. If you are claiming relief in respect of **RACs / PRSAs / QOPPs** state the source(s) of your earnings for which the relief is claimed


(a) Amount of RACs paid in 2022 (for which relief has not been claimed or granted in 2021)

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(c) Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed in 2022

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(d) Amount paid in a prior year, for which relief has not been obtained

[illegible]

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2022 - 31/12/2022, (for which no further relief is due)

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**Spouse or  
Civil Partner**

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**(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)**

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**515. (a) Home Carer Tax Credit - Amount due for 2022**

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**Spouse or  
Civil Partner**

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**Spouse or  
Civil Partner**

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DD / MM / YYYY

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(a) State the name of the student

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**If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)**

*This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual*

### Child 2

[illegible][illegible]

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Yes ☐ No ☐

Yes ☐ No ☐

Yes ☐ No ☐

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

[illegible]

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**Spouse or  
Civil Partner**

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Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

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(a) Number of days out of the State

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## Number of days spent at sea on board an Irish naval vessel

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Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See **[www.revenue.ie](http://www.revenue.ie)** for further information.

## Self

**Spouse or  
Civil Partner**

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PPSN

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Self

Spouse or  
Civil Partner

(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2022  
Insert ☒ in the box(es)

☐☐

**Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.**

Insert ☒ in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2022, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent-a-Room scheme

☐☐

(e) I confirm that the rented property is used by my child for work or study purposes in the year 2022 and he or she was aged under 23 years prior to commencing third level education; is not related to the landlord and the property is registered with the Residential Tenancies Board (RTB) and is not a Rent-a-Room scheme

☐☐

**Where the property is rented for Self  
or Spouse or Civil Partner**

**Where the property is rented for a  
child in third level education**

(f) Residential Tenancies Board (RTB)  
registration number (if known)

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(g) Address of the rented property (include  
Eircode) (This property must be located  
within the State)

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(h) Name of tenant

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(i) PPSN of tenant

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(j) Start date of tenancy

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(k) If the tenancy ended in 2022, provide the end date

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(l) Local Property Tax (LPT) Property ID (if known)

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(m) Gross amount of rent paid in 2022

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(n) Address of Landlord / Agency, if known  
(include Eircode)

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(o) Insert ☒ in the box if your landlord is non-resident

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(p) If the rent was paid to an agent, please  
provide the landlord's name and  
address (if known)

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(q) Landlord's PPSN (if known)

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### 536. Year of Marriage Review

(a) To claim for relief under S. 1020 insert ☒ in the box

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(b) Amount of spouse's income for 2022

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(c) Amount of repayment claimed in respect of self

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(d) Amount of repayment claimed in respect of spouse

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Your spouse will have to make a separate claim for relief under S. 1020 in his / her return



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**Spouse or  
Civil Partner**

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Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment).

**Nursing Home Expenses [538 - 543]** - Enter details in relation to maintenance / treatment in 2022

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**Deductions [539 - 542]** (Sums received / receivable in respect of Nursing Home Expenses)

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### Non-Routine Dental Expenses and 'Other' Health Expenses incurred [544 - 551]

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**Deductions [547 - 550]** (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

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## K - RESTRICTION OF RELIEFS [601 - 603]

**Spouse or  
Civil Partner**

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**Amounts at Lines 602 / 603 should be transferred from a completed 2022 High-Income Individuals Statement: Form RR1**

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## 801. Description of Assets

Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Shares / Securities - Unquoted			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Agricultural Land / Buildings	<input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(d) Development Land	<input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(f) Offshore Funds (S. 747A) chargeable at 40%	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(g) Commercial Premises	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(h) Residential Premises	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(i) Shares or Securities exchanged (S. 913(5))	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(j) Venture Fund Gains (S. 541C(2)(a))			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(k) Other Assets	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
<b>(l) Total Consideration</b>			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

Insert ☐ in the box(es) to indicate

## Self

**Spouse or  
Civil Partner**

802. If any disposal was between connected parties or otherwise not at arm's length

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803. If any of the original acquisitions were between connected parties or otherwise not at arm's length

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804. If the market value has been substituted for the cost of acquisition of any assets disposed of

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### 805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration

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(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets

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(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets

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(d) Disposal of a site to a child: enter amount of consideration

**.00**

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☒ in the box and complete the Farm Restructuring Relief claim form which is available on [www.revenue.ie](http://www.revenue.ie)

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(f) Other  
(specify)

[illegible]

enter amount of consideration

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### 806. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration

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(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets

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(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets

[illegible]

(d) Disposal of a site to a child: enter amount of consideration

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(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☐ in the box and complete the Farm Restructuring Relief claim form which is available on [www.revenue.ie](http://www.revenue.ie)

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(f) Other  
(specify)

[illegible]

enter amount of consideration

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**Spouse or  
Civil Partner**

**822. In respect of net chargeable gains that arose in the period 1 December 2022 - 31 December 2022**

- |   |   |   |
|---|---|---|
| (a) Enter amount of net gain to be charged at 33%   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (b) Enter amount of net gain to be charged at 40%<br>(excluding Foreign Life Policies)  | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (c) Enter amount of net gain on Foreign Life Policies<br>to be charged at 40%   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (d) Enter amount of net gain on disposal of<br>chargeable business asset(s) by a relevant<br>individual to be charged at 10% under S. 597AA                       | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (e) Enter amount of net gain in respect of Venture<br>Fund Capital to be charged at 15%   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (f) (i) Enter amount of net gain in respect of a disposal<br>of land under Compulsory Purchase Order (CPO)<br>which has accrued in 2022 by virtue of S. 542(1)(d) | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>   |
| (ii) Date of disposal   | <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

823. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

**Amount of foreign tax  
for which relief  
is now claimed**

[illegible]

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824. Enter the number of assets acquired and the consideration given.

### Spouse or Civil Partner Consideration

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| (a) Shares (quoted and unquoted) |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (b) Residential Premises         |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (c) Commercial Premises          |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (d) Agricultural Land            |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (e) Development Land             |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (f) Business Assets              |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (g) Antiques / Works of Art      |  |  |  |  |  | .00 |  |  |  |  | .00 |
| (h) Other                        |  |  |  |  |  | .00 |  |  |  |  | .00 |

825. If you received a gift or an inheritance in 2022, insert ☐ in the box

(Note: 1. Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made.

2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person).

**You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.**

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

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## Investor - Lessor

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/ are not listed at Lines 901 - 934

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- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

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If you wish to have any refund paid directly to your bank account, please supply your bank account details.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

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## Appendix 1

## EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No. 

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## Accounts Information Period (must be completed)

123. From 

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124. To 

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**Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply**125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) 

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126. (a) Where the income arises from a partnership, enter the tax reference of the partnership 

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(b) Insert ☐ in the box if you are a non-active partner within the meaning of S. 409A 

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(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied 

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## Income [127 - 129]

127. Sales / Receipts / Turnover 

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 .00128. Receipts from Government Agencies (GMS, etc.) 

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 .00129. Other Trading Income including tax exempt income 

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## Trading Account Items [130 - 131]

130. Purchases 

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 .00131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) 

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## Expenses and Deductions [132 - 143]

132. Salaries / Wages 

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 .00133. Additional Staff Costs 

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 .00134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 

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 .00135. Other Sub-Contractors 

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 .00136. Consultancy, Professional fees 

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 .00137. Motor, Travel and Subsistence 

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 .00138. Repairs / Renewals 

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 .00139. Rental Expenses 

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 .00140. Depreciation, Goodwill / Capital write-off 

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 .00141. (a) Provisions including bad debts - positive 

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 .00(b) Provisions including bad debts - negative 

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 .00142. Other Expenses 

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 .00143. Other Expenses - negative / credit entries 

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## Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced 

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 .00145. Drawings (Net of Tax and Pension contributions) 

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 .00146. (a) Closing Capital Balance - positive 

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 .00(b) If negative, state amount here 

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 .00147. Stock, Work in progress, Finished goods 

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 .00148. Debtors and Prepayments 

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 .00149. Cash / Bank (Debit) 

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 .00150. Bank / Loans / Overdraft (Credit) 

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 .00151. Client Account Balances (Debit) 

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 .00152. Client Account Balances (Credit) 

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 .00153. Creditors and Accruals 

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 .00154. Tax Creditors 

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 .00155. (a) Net Assets - positive 

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 .00(b) If negative, state amount here 

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 .00Extracts from Adjusted Net Profit / Loss Computation [156 - 167]  
Profit / Loss per Accounts [156 - 157]156. Net Trade Profit per Accounts 

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 .00157. Net Trade Loss per Accounts 

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## Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert ☐ in the box 

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159. Motor Expenses 

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 .00160. Donations (Political and Charitable) / Entertainment 

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 .00161. Light, Heat and Phone 

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 .00162. Net gain on sale of fixed / chargeable assets 

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 .00163. Net loss on sale of fixed / chargeable assets 

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 .00164. (a) Deduction for stock relief under S. 666 

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 .00(b) Deduction for stock relief under S. 667B 

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 .00165. Deduction for increase in carbon tax under S. 664A 

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 .00166. Other Addbacks 

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 .00167. Other Deductions 

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Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2022. This figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

**If you have made any payment(s) during 2022 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website [www.revenue.ie](http://www.revenue.ie) (under 'Self-assessment and self-employment>Third party returns')**





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## Appendix 2

	Self	Spouse or Civil Partner																				
222. (c) (v) The amount of income paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross amount of taxable income above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vi) The amount of tax paid in respect of that amount of income brought back to 2022	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vii) The amount of gross income for USC purposes paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross income for Universal Social Charge (USC) from this employment above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(viii) The amount of USC paid in respect of that amount of income brought back to 2022	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
223. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2022)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
224. (a) Net USC deducted / refunded in this employment	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>																				
225. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>																				
226. Payment frequency	Weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Fortnightly <input type="checkbox"/>	<input type="checkbox"/>																				
	Four weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Monthly <input type="checkbox"/>	<input type="checkbox"/>																				
	Other <input type="checkbox"/>	<input type="checkbox"/>																				

227. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐Yes ☐ No ☐

## Special Assignee Relief Programme (SARP)

Employment / Pension, etc.  
No. ☐Employment / Pension, etc.  
No. ☐

If you are claiming SARP relief please state

228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(c) Amount of income from employment after deduction of SARP relief claimed	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(d) Has SARP relief been granted through payroll by your employer?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																

## Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2022	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2021)																						
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													

## Foreign Tax

230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(b) Amount of non-refundable foreign tax paid on this income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

# PAY AND FILE - 31 OCTOBER 2023

Please read the important information on this page before completing the payslip overleaf

## IMPORTANT

### Methods of Payment

You can make a payment against a tax liability using one of the following:

#### 1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at [www.revenue.ie](http://www.revenue.ie).

#### 2. myAccount

**myAccount** customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on [www.revenue.ie](http://www.revenue.ie). You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

#### 3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

#### 4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

### Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

**Enforcement carries costs, additional to any interest charged.**

#### ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

## SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE  
31 OCTOBER 2023

## IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2023**:

**Preliminary Tax for the year of assessment 2023 including Universal Social Charge contributions**

**Payment of any balance of Income Tax due for the year of assessment 2022**

**Return of Income and Capital Gains for the year of assessment 2022**

## How to complete the payslip

Please complete the Statement of Net Liabilities on the payslip below to ensure your Income Tax payment is promptly allocated to the correct tax years. You must complete the Statement of Net Liabilities whether you are using one of our online payment facilities on ROS or **myaccount** or if you are paying by Direct Debit or Cheque. Please see overleaf the payment options that are available to you. Please note that paying online using ROS or **myaccount** is the quickest and most secure way to make your Income Tax payment. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

## 1. Balancing Amount 2022

Insert any outstanding balance of Income Tax for the year of assessment 2022. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

## 2. Preliminary Tax 2023

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2023 or 100% of your final liability for 2022. If you are paying your 2023 Preliminary Tax by monthly Direct Debit, leave this box blank.

## 3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2023 or Balancing Amount 2022, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

## IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

Form 11

## € Payslip

## € Statement of Net Liabilities

Whole Euro only - **DO NOT ENTER CENT**

PPSN: 00000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2023

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

## Income Tax Balancing Amount 2022

1 2 2 2 2 2 2 2 2 00

X

Place X in the box above if Income Tax 2022 is a credit

## Income Tax Preliminary Tax 2023

2 5 5 5 5 5 5 5 5 00

TOTAL NET AMOUNT  
1 + 2 ABOVE

3 3 3 3 3 3 3 3 00

P&F  
U