

Income Tax Return for the year 2024 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2025.

Use any envelope and write **'FREEPOST'** above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2025, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2024.
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 with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

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 2024, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024.

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 stated correctly.

Signature

Date

Capacity of Signatory (Insert ☒) Tax Payer ☐ Tax Adviser ☐ Other ☐ (Specify)

Main Residence Address

Eircode

Telephone Number

Agent's Details

Tax Adviser Identification No. (TAIN)

Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2024, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

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.

Bank Details

Refunds paid directly to your bank account are quicker compared to cheque payments, please provide your bank account details.

Single Euro Payments Area (SEPA)

Your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) are generally available on your bank account statements. Further information can be found on **www.revenue.ie**.

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

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

[illegible]

If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details:

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

[illegible]

Any tax refunds will be paid to the accounts stated above.

If you are registered for **myAccount** you can update your bank account details in "My Profile".

You should check to make sure your bank account details are up-to-date.

Panel	Page No.(s)	Question No.(s)
♦ Personal Details	4	1 - 3
♦ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	5	4 - 13
♦ Income from a Trade or Profession	7	14 - 15
♦ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	7	16 - 25
♦ Exempt Income	10	26 - 28
♦ Property Relief Surcharge - S. 531AAE	10	29
♦ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	30 - 45
♦ Annual payments, Charges and Interest paid	12	46 - 54
♦ Claim for Tax Credits, Allowances and Reliefs for the year 2024	14	55 - 79
♦ Capital Acquisitions in 2024	19	80
♦ Capital Gains and Chargeable Assets	19	81
♦ Property Based Incentives on which Relief is claimed in 2024	20	82

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert ☒ in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

<input checked="" type="checkbox"/>										<input checked="" type="checkbox"/>									
P	H	A	R	M	A	C	I	S	T										
										0	1	0	1	2	0	2	4		
										3	1	1	2	2	0	2	4		
										3	1	1	2	2	0	2	4		
														1	9	0	0	0.00	
																		.00	
														5	5	0	0	00	

Example of correct and incorrect entries.

INCORRECT

<input type="checkbox"/>										<input checked="" type="checkbox"/>													
<i>Pharmacist</i>																							
										D	D	M	M	1	9	a	n	-	2	4			
										B				3	1	D	E	C	2	4			
										D				3	1	/	1	2	/	2	4		
														1	9					.00			
																		<i>NA</i>		.00			
																		€	5	5	0	0	.00

3 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self	(%)	Spouse or Civil Partner	(%)
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

4 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

	Self	Spouse or Civil Partner
Employer's Name	<div></div>	<div></div>
Employer's PAYE Registered Number	<div></div>	<div></div>
The following details are available from your final payslip for 2024		
Pay for USC	<div></div>	<div></div>
USC paid	<div></div>	<div></div>
Pay for income tax	<div></div>	<div></div>
Income tax paid	<div></div>	<div></div>
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<div></div>	<div></div>
Foreign Tax Amounts		
Amount of income included above that has been subjected to non-refundable foreign tax	<div></div>	<div></div>
Amount of non-refundable foreign tax paid on the income	<div></div>	<div></div>
Foreign jurisdiction where the employment was exercised	<div></div>	<div></div>
Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should not be made here.		
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(es)	<div></div>	<div></div>
If you are related to your employer by marriage or otherwise, state relationship	<div></div>	<div></div>

5 - Pension(s) / Annuities (subject to PAYE)

Name of Payer(s)	<div></div>	<div></div>
Pension Company PAYE Registered Number	<div></div>	<div></div>
The following details are available from your final payslip for 2024		
Pension / income for USC	<div></div>	<div></div>
USC paid	<div></div>	<div></div>
Pension / income for income tax	<div></div>	<div></div>
Income tax paid	<div></div>	<div></div>

6 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A	<div></div>	<div></div>
Amount of tax deducted	<div></div>	<div></div>

7 - Lump sums from Relevant Pension Arrangements (S. 790AA)

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2023, both dates inclusive	<div></div>	<div></div>
(b) (i) Amount of lump sum(s) paid in 2024	<div></div>	<div></div>
(ii) Amount of lump sum paid in 2024 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<div></div>	<div></div>

(c) Tax free amount, if any, for 2024

(d) Amount of excess lump sum(s) for 2024

(e) Portion of amount at (d) chargeable under Case IV
at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I))
(Do not include any amount entered at (g)(i))

(f) Portion of amount at (d) chargeable under Schedule E
(**Note:** this income should also be included with employment income subject to PAYE and income liable to USC)

(g) Where amount at (d) includes an amount paid under the rules of a QOPP:

(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I)
(Do not include any amount entered at (e))

(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)

8 - Payments from Department of Social Protection

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Parent's Benefit / Adoptive Benefit / Health & Safety Benefit, etc. received in 2024.

Type of payment

Taxable amount of payment in 2024

9 - Distributions from Approved Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)

(i) Amount of USC deducted in 2024

(ii) Amount of tax deducted in 2024

(b) Distributions from an Approved Retirement Fund (S. 784A) where the claimant was non-resident

(i) Amount of USC deducted in 2024

(ii) Amount of tax deducted in 2024

(iii) Amount of foreign tax for which Double Taxation Relief is being claimed in 2024 (all amounts should be in Euro).

(c) Distributions from a PRSA (S. 787G)

10 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)

Name of Payer(s)

Gross amount of payment(s)

Nature of Benefit(s)

Amount chargeable to tax

11 - Foreign Earnings Deduction

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

(a) (i) Country

(ii) Number of qualifying days spent there

(b) (i) Country

(ii) Number of qualifying days spent there

(c) Amount of relief claimed

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

12 - Benefits from Employments / Non-Proprietary Directorships

Most benefits-in-kind are taxed at source, however, some payments are not.

Any taxable benefits not taxed at source should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

13 - Employments / Offices / Pensions not subject to PAYE deductions

Description of Income

Amount of Income

19 - Retrofitting Rental Properties Relief (RRPR)

Property 1

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief, please insert ☒ in the box to confirm the following:

- (i) You comply with the registration requirements of the RTB
- (ii) The qualifying premises is **not** rented to a connected person(s)
- (iii) You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- (iv) You have a valid Tax Clearance Certificate

(b) Property details

- (i) Please enter the date that the qualifying work was carried out on
- (ii) Please enter the LPT ID of the property where the qualifying work was carried out
- (iii) Please enter the VAT number of the Qualifying Contractor who carried out the qualifying work
- (iv) Confirm your net rental income from your qualifying premises
- (v) Confirm your percentage of ownership of the qualifying premises
- (vi) Please enter the total cost of the qualifying work carried out
- (vii) Please enter the value of the grant received

Figure 1 displays two 5x5 grids illustrating the layout of the 100-item test. The left grid shows the layout for the 50-item test, and the right grid shows the layout for the 100-item test. Both grids have columns labeled D, D, /, M, M, /, Y, Y, Y, Y. The grids show the distribution of items across the 5x5 grid, with some cells containing a comma and a decimal point (e.g., .00) indicating the proportion of items in that cell.

Property 2

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief please insert ☒ in the box to confirm the following:

- (i) You comply with the registration requirements of the RTB
- (ii) The qualifying premises is **not** rented to a connected person(s)
- (iii) You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- (iv) You have a valid Tax Clearance Certificate

(b) Property details

- (i) Please enter the date that the qualifying work was carried out on
- (ii) Please enter the LPT ID of the property where the qualifying work was carried out
- (iii) Please enter the VAT number of the Qualifying Contractor who carried out the qualifying work
- (iv) Confirm your net rental income from your qualifying premises
- (v) Confirm your percentage of ownership of the qualifying premises
- (vi) Please enter the total cost of the qualifying work carried out
- (vii) Please enter the value of the grant received

D	D	/	M	M	/	Y	Y	Y	Y

D	D	/	M	M	/	Y	Y	Y	Y

			.				.00
					.		
							.00
			.				.00

			.				.00
					.		
							.00
			.				.00

20 - Rental Income from Land and Property in the State

* Where a claim to tax relief on **property based incentives** is included below, insert ☒ in the box(es) and give details in Panel 82 on page 20 of this return

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 2024, insert ☒ in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

Non-resident Landlord Withholding Tax (NLWT)

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

(a) Gross value of Rental Income subjected to NLWT for 2024

(b) Gross value of NLWT deductions for 2024

Self					
					.00
					.00

Self

Spouse or Civil Partner

Gross Rent Receivable

Add Clawback of Section 23 Relief

Less: Repairs

Allowable interest as per S. 97(2J)

					.00
					.00
					.00
					.00
					.00

					.00
					.00
					.00
					.00
					.00

36 - Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

(b) Name and address of administrator of the foreign pension arrangement

(c) Date on which the individual became a member of the foreign pension arrangement

(d) Amount of lump sum(s) paid in 2024 under the rules of S. 200A

(e) Tax free amount, if any, for 2024

(f) Amount of excess lump sum(s) for 2024

(g) Portion of amount at Line 36(f) chargeable under Case III at the standard rate of income tax

(h) Portion of amount at Line 36(f) chargeable under Case III at the higher rate of income Tax and liable to USC

37 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

Foreign tax deducted (if any, and not refundable by foreign tax authorities)

38 - Foreign Rental Income

Number of Foreign properties let

Income from **Foreign Rents** (enter gross amount receivable)

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits**39 - Non-EU Deposit Interest (Includes UK Deposit Interest)**

Gross amount of Non-EU Deposit Interest

40 - EU Deposit Interest

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

41 - UK 'Other' Interest

Gross amount of UK 'other' interest

42 - EU 'Other' Interest

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

43 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

44 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

45 - Other Foreign Income (excluding EU and Non-EU Deposit Interest)

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

46 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2024 from which income tax at the standard rate of tax was deducted

Self

Spouse or Civil Partner

47- Retainable Charges (for example, Annuities)

Gross amount of Annual payment

Date of Payment

48- Payments made under Legally Enforceable Maintenance Arrangements

(a) Name of spouse or civil partner

(b) PPSN of spouse or civil partner, if known

(c) Insert ☐ in the box(es) if spouse or civil partner is non-resident

(d) Date of the **legally** enforceable maintenance agreement

(e) From which **no tax was deducted** prior to payment

Gross amount of annual payment (exclude any amounts in respect of children)

(f) From which **tax was deducted** prior to payment

Gross Amount of annual payment (exclude any amounts in respect of children)

49- Deeds of Covenant

Insert ☐ in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)

Permanently Incapacitated Adult

Adult aged 65 or over*

Name of Covenantee

Relationship to the Covenantantee

Original date of the Deed of Covenant

Gross amount of the Annual Payment

*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)

50 - Additional Voluntary Contributions (AVCs)

If you have made Additional Voluntary Contributions to your superannuation fund, insert ☒ in the box(es) to indicate the type of payment and give the details requested below

- PRSA AVC

- Other

State the name of the employment where your Superannuation fund is held

If you are a Specified Sports person (Schedule 23A) insert ☐ in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert ☐ in the box(es)

Total Amount paid in 2024 (for which relief has not been claimed or granted in 2023)

Amount of AVC Contributions already relieved under the net pay arrangement in 2024

Amount of ordinary contributions already relieved under the net pay arrangement for 2024

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed for 2024

Total amount of AVC Relief claimed in 2024

51 - Personal Retirement Savings Accounts (PRSAs) / Pan-European Personal Pension Products (PEPPS)

Only complete Panel 51 if you, or your employer on your behalf, made PRSA / PEPP contributions.

If you have made PRSA / PEPP contributions, insert ☒ in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

PRSA 1 (Net Pay) Certificate

PEPP

If you are a Specified Sportsperson (Schedule 23A) insert ☒ in the box(es)

If you are a member of a pre-Approved pension scheme insert ☐ in the box(es)

Total amount paid in 2024 (for which relief has not been claimed or granted in 2023)

Amount of PRSA / PEPP contributions already relieved under the net pay arrangement in 2024

Amount carried forward from a prior year,

for which relief has not been obtained

Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed for 2024

Amount contributed by your employer on your behalf to a PRSA / PEPP

Total amount of PRSA / PEPP Relief claimed in 2024

52 - Retirement Annuity Contracts (RACs)

Retirement Annuity Contracts (RACs)
If you are claiming relief in respect of RACs
state the source(s) of your non-pensionable earnings

If you are a Specified Sports person (Schedule 23A) insert ☐ in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert ☒ in the box(es)

Total amount paid in 2024 (for which relief has not been claimed or granted in 2023)

Amount of RAC Contributions already relieved under the net pay arrangement in 2024

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed for 2024

Total amount of RAC Relief claimed in 2024

53 - Qualifying Overseas Pension Plans (QOPPs)

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2024

Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

Amount carried forward from a prior year, for which relief has not been obtained

Total amount of QOPPs Relief claimed in 2024

54 - Mortgage Interest Tax Credit

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2024 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2023
- A copy of the interest certificate for 2023
- A copy of the interest certificate for 2024

All fields must be completed.

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

Qualifying property

(i) Use of qualifying property

Insert ☐ in the box(es) to confirm that the qualifying property on which this claim is made is

- a residential property used as my sole or main residence
- or**
- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely
- or**
- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative

(ii) (a) Local Property Tax (LPT) ID

(b) Insert ☒ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7)

Qualifying loan

(iii) Value of the qualifying loan on 31 December 2023

(Note: The value must be greater than €80,000 and less than €500,000)

67 - Start-up Relief for Entrepreneurs (SURE)

- (a) Amount subscribed for eligible shares in 2024
- (b) Amount of investment that qualifies for relief under Section 507 as per "Statement of Qualification (SURE)"
- (c) Name of company in which investment was made
- (d) Tax reference number of company in which investment was made
- (e) Date of the "Statement of Qualification (SURE)"
- (f) Amount to be treated as a deduction from total income in 2024
- (i) Investment Amount
- (ii) Deduction
- (g) Amounts to be relieved against:
- (i) 2023
- (i) Investment Amount
- (ii) Deduction
- (ii) 2022
- (i) Investment Amount
- (ii) Deduction
- (iii) 2021
- (i) Investment Amount
- (ii) Deduction
- (iv) 2020
- (i) Investment Amount
- (ii) Deduction
- (v) 2019
- (i) Investment Amount
- (ii) Deduction
- (vi) 2018
- (i) Investment Amount
- (ii) Deduction
- (h) Amount to be carried forward to future periods

68 - Employment Investment Incentive (EII)

- (a) Amount subscribed for eligible shares in 2024
- (b) Amount of investment that qualifies for relief under Sec. 502(2A) as per "Statement of Qualification" / Amount qualifying for relief as per "Managers Certificate (EII)"
- (c) Amount carried forward from previous periods
- (d) Name of company in which investment was made
- (e) Tax reference number of company in which investment was made
- (f) Date of the "Statement of Qualification / Managers certificate (EII)"
- (g) Amount of investment which qualifies for relief under S. 502(3a(iii))
- (h) Deduction from total income under S. 502(3a(iii))
- (i) Amount to be carried forward to future periods

69 - Start-up Capital Incentive (SCI)

- (a) Amount subscribed for eligible shares in 2024
- (b) Amount of investment that qualifies for relief under Sec. 502(2A) as per "Statement of Qualification"
- (c) Amount carried forward from previous periods
- (d) Name of company in which investment was made
- (e) Tax reference number of company in which investment was made
- (f) Date of the "Statement of Qualification / Managers certificate (SCI)"
- (g) Amount of investment which qualifies for relief under S502(3a(iii))
- (h) Deduction from Total Income under S. 502(3a(iii))
- (i) Amount to be carried forward to future periods

70 - Tuition FeesName of Student

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Amount of tuition fees paid, including student contribution, per approved course.

(Do not include administration, exam, registration, capitation fees, etc.)

Insert ☐ in the box(es) if a part-time courseInsert ☐ in the box(es) if fees relate to an information technology or foreign language training course**71 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2024***Where you are claiming relief under this incentive scheme also insert these details in Panel 82 on page 20 of this return***The Living City Initiative**Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on www.revenue.ie.**72 - Retirement Relief for Certain Sportspersons**If, during the tax year 2024, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert ☐ in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

Date of Permanent Cessation from specified occupation / profession

Amount of relief claimed for the year 2024

Note: If you are claiming relief for prior years you should submit full details.**73 - Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

(b) Fisher Tax Credit – amount claimed

74 - Seafarer Allowance

Name of employer

Number of days spent at sea in 2024

75 - Sea-Going Naval Personnel Credit (Naval Credit)

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2023 on board an Irish naval vessel

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

76 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

Gross income from Foreign Employment on which **Transborder Relief** is claimed

Country where the foreign employment is held

Name and address of the Foreign Employer

Employer's tax reference number in the jurisdiction where the employment is held

Individual's tax reference number in the foreign jurisdiction

Amount of foreign tax paid (and not refundable)

Number of weeks foreign employment held continuously (in the year of assessment)

If you are claiming Split-Year Treatment insert ☐ in the box(es)**77 - Health Expenses**State the amount of Health Expenses claimed for the year 2024 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Real Time Health Expenses already claimed through Real Time Credits in 2024

79 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 1 January 2018 and 31 December 2024 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2024

80- If you received a gift or an inheritance in 2024, insert ☒ in the box(es)

Self ☐Spouse or Civil Partner ☐

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made 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;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS**81 - Capital Gains Tax for the year 1 January 2024 – 31 December 2024**

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2024.

etc. made by you or your spouse or civil partner in the year 2021:

	Self	Spouse or Civil Partner												
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Previous Gain(s) Rolled-over (now chargeable)	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Net Loss(es) in 2024 before S. 604A relief	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Unused Losses from prior year(s)	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Amount of Gain relieved under S. 604A	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Note: losses, including losses forward must be used first														
Net Chargeable Gain (excluding Foreign Life Policies)	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Net Chargeable Gain on Foreign Life Policies	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Unused Losses for carry forward to 2025	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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If you have an overall Capital Gains Tax loss in 2024 there is no need to complete the sections below.
In respect of net chargeable gains that arose in the period 1 January 2024 to 30 November 2024

(a)	Enter amount of net gain to be charged @ 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In respect of net chargeable gains that arose in the period 1 December 2024 to 31 December 2024

(a)	Enter amount of net gain to be charged @ 33%	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td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Double Taxation Relief

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. All amounts should be in Euro.

the following information in respect of each such foreign disposal. All amounts should be in Euro.						Amount of foreign tax for which relief is now claimed							
Country		Amount of gain							Amount of foreign tax for which relief is now claimed				
						.00							.00
						.00							.00

82- PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2024

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 by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 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 TCA 1997.

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.

Residential Property

		Owner Occupier	Investor - Lessor
Urban Renewal	S.372AP & AR	<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
Town Renewal	S.372AP & AR	<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
Seaside Resort	S.372AU	<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
Rural Renewal	S.372AP & AR	<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
Living over the Shop	S.372AP & AR	<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
Park and Ride	S.372AP & AR	<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
Student Accommodation	S.372AP	<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
Living City Initiative	S.372AAB	<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

Industrial Buildings Allowance

		Owner Occupier	Investor - Lessor
Urban Renewal	S.372C & D	<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
Town Renewal	S.372AC & AD	<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
Seaside Resort	S.352 & S.353	<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
Rural Renewal	S.372M & N	<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
Multi-storey Car Parks	S.344	<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
Living over the Shop (Commercial Premises Only)	S.372D	<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
Enterprise Areas	S.343	<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
Park and Ride	S.372V & W	<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
Hotels	S.268(1)(d)	<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
Holiday Cottages	S.268(3)	<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
Holiday Hostel	S.268(2C)(b)	<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
Guest Houses	S.268(2C)(a)	<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
Nursing Homes	S.268(1)(g)	<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
Housing for elderly / infirm	S.268(3A)	<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
Convalescent Homes	S.268(1)(i)	<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
Qualifying Hospitals	S.268(2A)	<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
Qualifying Mental Health Centres	S.268(1C)	<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
Qualifying Sports Injury Clinics	S.268(2B)	<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
Buildings used for certain childcare purposes	S.843A	<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
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B	<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
Specialist Palliative Care Units	S.268(1)(m)	<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
Buildings or Structures in registered caravan & camping sites	S.268(2D)	<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
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW	<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
Living City Initiative	S.372AAC	<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
Living City Initiative	S.372AAD	<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
Aviation Services Facilities	S.268(1)(n)	<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

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

<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"/> .00
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