

Income Tax Return and Self-Assessment for the year 2021

Form 11

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



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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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2021

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2021

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.
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 2021 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 2021, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2021

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

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If you complete and submit this tax return on or before **31 August 2022** 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 2022** 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 2022. On that date you must also pay any balance of tax due for 2021. 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 2021 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 2021 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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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 - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167]

(Including Farming & 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
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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 2021 state the date of cessation

DD			/	MM			/	YY				
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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)

DD			/	MM			/	YY				
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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)
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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 N on pages 32 / 33
☐
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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D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS) PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [217 - 248]

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

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PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 230

217. Insert ☒ in the box to indicate to whom the income refers

218. Employer's / Pension Provider's PAYE registered number

219. Employer's / Pension Provider's name

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2021)

221. Source of income (insert ☒ in the relevant boxes)

- (a) Employment
- (b) Directorship
- (c) Foreign employment exercised in Ireland
- (d) Employment (SARP relief claimed)
- (e) Public Sector employment - PRSI class B, C, or D
- (f) Public Sector employment - Oireachtas, Judiciary, etc.
- (g) Income in lieu of Social Welfare Payments
- (h) Pension - Early Farm Retirement
- (i) Pension - Employment pension
- (j) Pension - RAC or PRSA
- (k) Distribution from an ARF
- (l) Distribution from an AMRF
- (m) Distribution from a PRSA

Employment / Pension, etc.

No. **1**

Self Spouse / Civil Partner

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Employment / Pension, etc.

No. **2**

Self Spouse / Civil Partner

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222. (a) Net tax deducted / refunded in this employment

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(b) Insert ☒ in the box if the tax figure above was a refund

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Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2021 which was earned in the year 2020 and was brought back to that year

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(ii) The amount of tax paid in respect of that amount of income brought back to 2020

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(iii) The amount of gross income for USC purposes paid in 2021 which was earned in the year 2020 and was brought back to that year

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(iv) The amount of USC paid in respect of that amount of income brought back to 2020

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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
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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) | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11 | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (c) Amount of income from employment after deduction of SARP relief claimed | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (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 | <div><div></div><div></div></div> | <div><div></div><div></div></div> |

Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2021 [][] , [][][] , [][][] . [][] [][] , [][][] , [][][] . [][]
(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 2020)
 (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**PART TWO****PAYE / USC refunded during the year**

231. PAYE Tax refunded by Revenue for the Income Tax year 2021	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
232. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2021)	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
233. Amount of USC refunded by Revenue for the year 2021	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00

Irish employment / pension / taxable benefits 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.)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) Nature of payment(s)	<input type="text"/>	<input type="text"/>

235. (a) Personal Retirement Savings Account 'PRSA' (Note: include this in Line 508(c) on page 21)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) Other	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
Specify	<input type="text"/>	<input type="text"/>

236. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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237. Employment pension not subject to PAYE deductions	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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Allowable Deductions Incurred in Employment

238. (a) Nature of employment(s)	<input type="text"/>	<input type="text"/>
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(b) Expenses	<input type="text"/>	<input type="text"/>
(i) Flat Rate Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(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	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(iii) Remote Working (eWorking) expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(iv) All other expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00

(c) Capital allowances	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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(d) Total of (b) and (c) above	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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(e) Amount of total at (d) referring to Proprietary Directorship income / salary	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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(f) Amount of total at (d) referring to employment income / salary	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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239. Pension Contribution Relief Superannuation Contributions / AVC where not deducted by employer	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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Foreign Earnings Deduction

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

(a) Country	<input type="text"/>	<input type="text"/>
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(b) Number of qualifying days spent there	<input type="text"/>	<input type="text"/>
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(c) Amount of relief claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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Social Welfare Payments, Benefits or Pensions received

241. Carer's Allowance paid by Department of Social Protection	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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242. Jobseeker's Benefit (self-employed)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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243. 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)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
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**Spouse or
Civil Partner**

244. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2020, both inclusive	<input type="text"/> <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) (i) Amount of lump sum(s) paid in 2021	<input type="text"/> <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) Amount of lump sum paid in 2021 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<input type="text"/> <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) Tax free amount, if any, for 2021	<input type="text"/> <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) Amount of excess lump sum(s) for 2021	<input type="text"/> <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) 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))	<input type="text"/> <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) 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)	<input type="text"/> <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
(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan		
(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))	<input type="text"/> <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) 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)	<input type="text"/> <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

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

246. (a) Enter total chargeable 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 , , .00 , , .00
- (b) The aggregate of the net gain arising on the disposal of shares in 2021 , , .00 , , .00
(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 2021, 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"/>

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Self

**Spouse or
Civil Partner**

E - 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 2021 Pay & File Self-Assessment Returns** for more information on the taxation of foreign income.

- | | | |
|---|-----------|-----------|
| 301. Great Britain and Northern Ireland Dividends | | |
| Net amount received | £ £ £ .00 | € € € .00 |
| 302. Foreign Pensions | | |
| (a) Amount of State Welfare Pension(s) | £ £ £ .00 | € € € .00 |
| (b) Amount of all Other Pension(s) | £ £ £ .00 | € € € .00 |
| 303. UK Deposit Interest | | |
| Gross amount of UK deposit interest | £ £ £ .00 | € € € .00 |
| 304. EU Deposit Interest (excluding UK interest) | | |
| (a) Amount of EU Deposit Interest | £ £ £ .00 | € € € .00 |
| (b) Savings Directive withholding tax credit | £ £ £ . | € € € . |
| (c) Foreign tax (other than (b) above) | £ £ £ . | € € € . |
| 305. UK 'Other' Interest | | |
| Gross amount of UK 'other' interest | £ £ £ .00 | € € € .00 |
| 306. EU 'Other' Interest (excluding UK interest) | | |
| (a) Amount of EU 'Other' Interest | £ £ £ .00 | € € € .00 |
| (b) Savings Directive withholding tax credit | £ £ £ . | € € € . |
| (c) Foreign tax (other than (b) above) | £ £ £ . | € € € . |
| 307. Non-EU Deposit Interest | | |
| (a) Amount of Non-EU deposit interest | £ £ £ .00 | € € € .00 |
| (b) Amount of foreign tax deducted | £ £ £ . | € € € . |
| 308. Foreign Employments | | |
| (a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed and on which no foreign tax was deducted | £ £ £ .00 | € € € .00 |
| (b) Gross income from Foreign Employments attributable to the performance outside the state of such employments on which Transborder Relief is not claimed and on which foreign tax was deducted | £ £ £ .00 | € € € .00 |
| (c) Amount of foreign tax deducted | £ £ £ . | € € € . |
| 309. Gross income from Foreign Employment on which Transborder Relief is claimed | £ £ £ .00 | € € € .00 |
| (a) Country where the foreign employment is held | | |
| (b) Name and address of the foreign employer | | |
| (c) Employer's tax reference number in the jurisdiction where the employment is held | | |
| (d) Individual's tax reference number in the foreign jurisdiction | | |
| (e) Amount of foreign tax paid (and not refundable) | £ £ £ . | € € € . |
| (f) Number of weeks foreign employment held continuously (in the year of assessment) | | |
| 310. US Dividends - Enter gross amount before credit for withholding tax | £ £ £ .00 | € € € .00 |
| (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319) | | |
| 311. Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax | £ £ £ .00 | € € € .00 |
| (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319) | | |
| 312. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax | £ £ £ .00 | € € € .00 |

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**Spouse or
Civil Partner**

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| 313. Income from Foreign Trade / Profession 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 Foreign Trade / Profession 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. Foreign Rental Income | | |
| (a) Number of foreign properties let | <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> |
| (b) Income from Foreign Rents (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
(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"/> , <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) Amount of losses in this year | <input type="text"/> <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 |
| (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"/> , <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 |
| (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><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| | (b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| 318. | (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| | (ii) Amount of foreign tax deducted | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| | (b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| | (ii) Amount of foreign tax deducted | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |
| 319. | Irish tax deducted on encashment | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> | <div><div></div><div></div>,<div><div></div><div></div><div></div></div>,<div><div></div><div></div><div></div></div>.<div><div></div><div></div></div></div> |

- 320. Foreign Bank Accounts (S. 895)** Give the following details for each foreign bank account opened in 2021 of which you or your spouse or civil partner were the beneficial owner of the deposits held

- | | | |
|---|---|---|
| (a) Name & address of deposit holder (bank, etc.),
include Eircode (if known) | <div></div> <div></div> | <div></div> <div></div> |
| (b) Date account was opened | <div></div> / <div></div> <div></div> / <div></div> <div></div> <div></div> <div></div> | <div></div> / <div></div> <div></div> / <div></div> <div></div> <div></div> <div></div> |
| (c) Amount of money deposited on opening the account | <div></div> <div></div> , <div></div> <div></div> , <div></div> <div></div> . <div></div> <div></div> | <div></div> <div></div> , <div></div> <div></div> , <div></div> <div></div> . <div></div> <div></div> |
| (d) Name & address of intermediary through whom
account was opened, include Eircode (if known) | <div></div> <div></div> | <div></div> <div></div> |

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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 2021 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 2021 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"/> /MM/YY	<input type="text"/> /MM/YY
(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 2021 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"/> /MM/YY	<input type="text"/> /MM/YY
(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"/>

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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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F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 411]401. (a) Amount of **Income from Fees, Commissions, etc.**

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(b) Description of Income

402. Irish Untaxed Income

(a) Irish Government Stocks

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(b) Irish Exchequer Bills

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(c) Other Loans and Investments arising in the State

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

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

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

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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)

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(ii) Gross amount of dividends received from a REIT

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

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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

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

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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

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(b) Gross amount of other Irish Patent Royalty income

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

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PPSN

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Self

**Spouse or
Civil Partner**

409. Investment Undertakings (S. 739G(2A))

- (a) Gain on deemed disposal taxable at 41%
(S. 739E(1)(b)(ii))
- (b) Gain on deemed disposal taxable at 60%
(S. 739E(1)(ba))
- (c) Name & Address of the Investment Undertaking
(S. 739E(2A)(b)), include Eircode (if known)

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410. Irish Real Estate Funds (IREF)

- (a) Amount of IREF taxable event
- (b) Withholding tax suffered under S. 739P
- (c) Withholding tax suffered under S. 739T
- (d) Refund of withholding tax under S. 739Q due to
 - (i) Double tax relief under a treaty
 - (ii) (I) Other
 - (II) Reason

[illegible]

411. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

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INCOME FROM SOURCES NOT SHOWN ELSEWHERE [412]

412. (a) Gross amount of the income

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- (b) Amount of tax deducted



- (c) Source(s) of income received

G - EXEMPT INCOME [413 - 418]

413. Profit disregarded by virtue of **Artists Exemption**
granted under S. 195

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- #### 414. (a) Profit or gains from **Woodlands**

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- (b) If a loss, enter the amount of the loss

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- (c) Distributions out of exempt profit or gains from **Woodlands**

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415. (a) Income received under **Rent-a-Room Relief Scheme**

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- (b) If you **do not** wish to avail of Rent-a-Room Relief, insert ☐ in the box and include details at Panel C and / or Line 401, as appropriate

☐ ☐

416. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing **Childcare Services** and elect to have the **gross income**, before expenses, in respect of these services exempted from income tax (to elect enter the **gross income** received)

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417. Income not chargeable to tax but which is part of **total income** for the purposes of S. 188(1)

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- #### 418. (a) Other Exempt Income

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- (b) Details of income sources,
e.g. exempt investment income received under S. 189

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**Spouse or
Civil Partner**

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527. (c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

- (i) In the year ended 31 December 2021 did the child(ren) named above reside with you for not less than 100 days **Yes** ☐ **No** ☐

(**Note:** in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

- (ii) In the year ended 31 December 2021 were you living with another person as a couple whether married, in a civil partnership, or cohabiting **Yes** ☐ **No** ☐

- (iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) **Yes** ☐ **No** ☐

- [illegible]

- (v) His or her PPSN (if known) (vi) His or her Date of Birth (if known) / /

(Note: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

528. Incapacitated Child Tax Credit

- (a) To claim this tax credit state the number of incapacitated children

- (b) Date of Birth and PPSN of each incapacitated child

Date of Birth

PPSN

Three rows of boxes for the word 'MOMMY'. Each row contains six boxes. The first two boxes are labeled 'D' and 'D', the next two are labeled 'M' and 'M', and the last two are labeled 'Y' and 'Y'. The boxes are arranged in a 3x2 grid for each letter pair.

PPSN		

- (c) Amount of tax credit being claimed

(**Note:** to qualify for this credit you should submit a completed Form **ICC1** together with a Form **ICC2** certified by a medical practitioner)

529. Medical Insurance Premiums - Paid by your employer

Self

- (a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2021 state, in respect of each such premium.

(i)

(ii)

(iii)

(iv)

(v)

Name of person covered by policy

Amount of the
Gross premium
attributable to
this individual

If this individual is a 'child' insert ☒

Amount of any contribution towards this premium made by you to your employer

No. of months
in 2021 where
the policy was
active[illegible]

Spouse or Civil Partner

- | (b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2021 state, in respect of each such premium | (i) | (ii) | (iii) | (iv) | (v) |
|--|-----|------|-------|------|-----|
| | | | | | |

(i)

(ii)

(iii)

(iv)

(v)

Name of person covered by policy

Amount of the
Gross premium
attributable to
this individual

If this individual is a 'child' insert ☒

Amount of any contribution towards this premium made by you to your employer

No. of months
in 2021 where
the policy was
active[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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(a) To claim for relief under S. 1020 insert ☒ in the box

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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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[illegible][illegible]

801. Description of Assets

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

Self	Spouse or Civil Partner
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Page 10 of 10

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Self

Spouse or
Civil Partner

822. In respect of net chargeable gains that arose in the period 1 December 2021 - 31 December 2021

(a) Enter amount of net gain to be charged at 33%	<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> .00											<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> .00										
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<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> .00											<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> .00										
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<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> .00											<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> .00										
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<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> .00											<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> .00										
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<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> .00											<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> .00										
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2021 by virtue of S. 542(1)(d)	<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> .00											<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> .00										
(ii) Date of disposal	<table border="1"><tr><td>DD</td><td>/</td><td>MM</td><td>/</td><td>YYYY</td></tr></table>	DD	/	MM	/	YYYY	<table border="1"><tr><td>DD</td><td>/</td><td>MM</td><td>/</td><td>YYYY</td></tr></table>	DD	/	MM	/	YYYY										
DD	/	MM	/	YYYY																		
DD	/	MM	/	YYYY																		

Double Taxation Relief

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

Country	Amount of gain	Amount of foreign tax for which relief is now claimed																																								
<table border="1"><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></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> .00											<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>										
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M - CHARGEABLE ASSETS ACQUIRED IN 2021

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

Description of Assets	Self Number of Assets	Spouse or Civil Partner Number of Assets	Self Consideration	Spouse or Civil Partner Consideration																								
(a) Shares (quoted and unquoted)			<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> .00											<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> .00														
(b) Residential Premises	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(c) Commercial Premises	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(d) Agricultural Land	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(e) Development Land	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(f) Business Assets	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(g) Antiques / Works of Art	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										
(h) Other	<table border="1"><tr><td></td><td></td></tr></table>			<table border="1"><tr><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> .00											<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> .00										

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N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021 [901 - 935]

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.

Residential Property**Owner Occupier****Investor - Lessor**

901. Urban Renewal	S. 372 AP & AR	<input type="text"/> <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
902. Town Renewal	S. 372 AP & AR	<input type="text"/> <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
903. Seaside Resort	S. 372 AU		<input type="text"/> <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
904. Rural Renewal	S. 372 AP & AR	<input type="text"/> <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
905. Living over the Shop	S. 372 AP & AR	<input type="text"/> <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
906. Park and Ride	S. 372 AP & AR	<input type="text"/> <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
907. Student Accommodation	S. 372 AP		<input type="text"/> <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
908. Living City Initiative	S. 372AAB	<input type="text"/> <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	

Industrial Buildings Allowance**Owner Occupier****Investor - Lessor**

909. Urban Renewal	S. 372C & 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"/> .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
910. Town Renewal	S. 372AC & AD	<input type="text"/> <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
911. Seaside Resort	S. 352 & S.353	<input type="text"/> <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
912. Rural Renewal	S. 372M & N	<input type="text"/> <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
913. Multi-storey Car Parks	S. 344	<input type="text"/> <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
914. 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"/> , <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
915. Enterprise Areas	S. 343	<input type="text"/> <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
916. Park and Ride	S. 372V & W	<input type="text"/> <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

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O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250.

REMEMBER

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2022

936. Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period

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(**Note:** this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period

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(**Note:** this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

(ii) Amount of USC chargeable for this period - self

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(iii) Amount of USC chargeable for this period - spouse or civil partner

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(**Note:** this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self

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(v) Amount of PRSI chargeable for this period - spouse or civil partner

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(Note: this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period

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(**Note:** this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below

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(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below

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(**Note:** this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable (b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source

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(**Note:** the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period

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(e) Amount of tax overpaid for this period

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(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

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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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[illegible]

DD / MM / YYYY

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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.

[illegible][illegible][illegible][illegible]

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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 apply125. 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 2021. 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 2021 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 (under 'Self-assessment and self-employment>Third party returns')

D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS) PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [217 - 248]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert ☐ in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

Employment / Pension, etc.

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 230

217. Insert ☒ in the box to indicate to whom the income refers

218. Employer's / Pension Provider's PAYE registered number

219. Employer's / Pension Provider's name

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2021)

221. Source of income (insert ☐ in the relevant boxes)

- (a) Employment
- (b) Directorship
- (c) Foreign employment exercised in Ireland
- (d) Employment (SARP relief claimed)
- (e) Public Sector employment - PRSI class B, C, or D
- (f) Public Sector employment - Oireachtas, Judiciary, etc.
- (g) Income in lieu of Social Welfare Payments
- (h) Pension - Early Farm Retirement
- (i) Pension - Employment pension
- (j) Pension - RAC or PRSA
- (k) Distribution from an ARF
- (l) Distribution from an AMRF
- (m) Distribution from a PRSA

222. (a) Net tax deducted / refunded in this employment

(b) Insert ☒ in the box if the tax figure above was a refund

Director remuneration

(**Note:** in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

- (i) Amount of taxable income paid in 2021 which was earned in the year 2020 and was brought back to that year

□ □ □ □ □ □ □ □ □ □ ■

- (ii) The amount of tax paid in respect of that amount of income brought back to 2020

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- (iii) The amount of gross income for USC purposes paid in 2021 which was earned in the year 2020 and was brought back to that year

- (iv) The amount of USC paid in respect of that amount of income brought back to 2020

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[illegible]

PPSN

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Appendix 2

	Self	Spouse or Civil Partner
222. (c) (v) The amount of income paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross amount of taxable income above	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(vi) The amount of tax paid in respect of that amount of income brought back to 2021	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(vii) The amount of gross income for USC purposes paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross income for Universal Social Charge (USC) from this employment above	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(viii) The amount of USC paid in respect of that amount of income brought back to 2021	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
223. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2021)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
224. (a) Net USC deducted / refunded in this employment	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <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) 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.

Employment / Pension, etc.

If you are claiming SARP relief please state

No. No.

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"/>
(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"/>
(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"/>
(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 2021	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(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 2020)		
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Foreign Tax

230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty 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"/>
(b) Amount of non-refundable foreign tax paid on this income	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

PAY AND FILE - 31 OCTOBER 2022

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.

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. 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 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. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once off deduction will be taken from your account no earlier than 31 October 2022 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

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.

Please return completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPSN

PAY AND FILE
31 OCTOBER 2022
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 2022**:

Preliminary Tax for the year of assessment 2022 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2021

Return of Income and Capital Gains for the year of assessment 2021

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue Online Service or **myaccount** Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

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

1. Preliminary Tax 2022

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 2022 or 100% of your final liability for 2021. If you are paying your 2022 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2021

Insert any outstanding balance of Income Tax for the year of assessment 2021. 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.

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 2022 or Balancing Amount 2021, 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

PPSN: 0000000AB

Signature: A.N. OTHER Date: 12-09-2022Name: **A. N. OTHER****€ Statement of Net Liabilities**Whole Euro only - **DO NOT ENTER CENT****Single Debit Authority**

Please debit my account no earlier than 31 October 2022 with the single amount specified.

DEBIT AMOUNT

3	3	3	3	3	3	3	3	00
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International Bank Account Number (IBAN)

S	E	E	Y	O	U	R	B	A	N	K	S	T	A	T	E	M	E	N	T	F	O	R	I	B	A	N
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Bank Identifier Code (BIC)

A	N	D	B	I	C
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TOTAL NET AMOUNT
1 + 2 ABOVE

3	3	3	3	3	3	3	3	00
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Income Tax Preliminary Tax 2022

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X

Place X in the box above if Income Tax 2021 is a credit

Income Tax Balancing Amount 2021

2	2	2	2	2	2	2	2	2	2	00
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P&F
U