

Form 1

Tax Return and Self-Assessment for the year 2023 (relating to taxes on income and capital gains)



TAIN

GCD

Remember to quote this number in any communication with your Revenue office

Tax Reference Number

--	--	--	--	--	--	--	--	--	--

--	--

Revenue Online Service (ROS) allows you to file this form and to pay any tax due electronically

Access ROS at www.revenue.ie

This Return form is for use by the following:
(Indicate which one applies by inserting in the appropriate box)

- | | |
|--|---|
| <input type="checkbox"/> Trust | <input type="checkbox"/> Corporation (liable to income tax) |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Corporation - non-resident |
| <input type="checkbox"/> Receivership | <input type="checkbox"/> Unincorporated Body |
| <input type="checkbox"/> Other - Specify | <input type="text"/> |

Returns by partnerships should be made on Form 1(Firms)

Returns by individuals should be made on Form 11

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2023 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2023

NOTICE

You are hereby required, under Sections 879 and 959I Taxes Consolidation Act 1997, to prepare and deliver to the above address, on or before 31 October 2024, a statement for assessment to tax for the year 2023 and a statement of capital gains which accrued in the year 2023. On that date you must also pay any balance of tax due for 2023. Where this return is submitted after 31 October 2024 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to meet your Local Property Tax return and / or payment obligations will result in a tax surcharge, if applicable.**

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 of issue in the entry fields provided on page 20

When completing this Return, remember

- Write clearly and accurately within boxes
- Any panel(s) or section(s) that do not require an entry should be left blank
- In date boxes enter the format of Day / Month / Year, e.g. 31/10/2023
- Use BLUE ink when completing this form
- If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s)
- If submitting this return use any envelope and write 'Freepost' above the Return Address. You do not need to attach a stamp
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated

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 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

The persons responsible for completion of this return are outlined above

I DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2023 and a correct statement of capital gains which accrued in the year 2023

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

Grid for Tax Reference Number

A - DETAILS OF TRUST, ESTATE, CORPORATION OR OTHER BODIES OF PERSONS [1 - 7]

1. If there are any changes under the following headings, not already notified to Revenue, enter the new details here (a) Nature of Main Activity

Empty box for Nature of Main Activity

(b) Address of first named Trustee, Personal Representative, Officer, etc., include Eircode (if known)

Empty box for Address of first named Trustee

2. Mandatory Disclosure

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

Empty box for Mandatory Disclosure number

Disclosable transactions must be disclosed to Revenue under the Mandatory Disclosure regime and allocated a Transaction Number which must be included on the relevant tax returns. Any transaction entered into which falls within one of the hallmarks of the Mandatory Disclosure regime (for example where it involves a discretionary trust which enables, or might enable, a person to obtain a tax advantage; and where obtaining that tax advantage is one of the main benefits of entering into the transaction) is a disclosable transaction. Guidance on the Mandatory Disclosure regime is available on www.revenue.ie

3. (a) Trust Type (Insert X in the appropriate box and add additional details where the trust type is "Share Scheme", "Pension" or "Other")

Trust Type selection boxes: Discretionary Trust, Bare Trust, Fixed Interest Trust, Employee Benefit Trust, Trust for the Benefit of Incapacitated Individuals, Pension (Specify), Share Scheme (Specify), Investment Fund, Charitable / Non-Profit, Other (Specify)

(b) Is this a Discretionary Trust under the provisions of Section 2, Capital Acquisitions Tax Consolidation Act 2003 Yes No

4. Details of Trustee(s)

Give the following information in respect of all Trustees. If more than four Trustees attach a separate list set out in the same format

Table with 3 columns: Name, Private Address, include Eircode (if known), Date Appointed. Includes 4 rows of trustee information with checkboxes for Resident/Non-Resident.

--	--	--	--	--	--	--	--	--	--

5. Settlor

Give the following information in respect of all Settlers. If more than two Settlers attach a separate list set out in the same format

Name	Address, include Eircode (if known)	PPSN										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

6. Protector (if any)

Give the following information in respect of all Protectors. If more than two Protectors attach a separate list set out in the same format

Name	Address, include Eircode (if known)	PPSN										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

7. Beneficiaries or Class of Beneficiaries

Give the following information in respect of all Beneficiaries. If more than two beneficiaries, attach a separate list set out in the same format

	Beneficiary 1	Beneficiary 2																				
(a) Name of Beneficiary	<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>																			
(b) Address, include Eircode (if known)	<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>																			
(c) Tax Identification Number	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(d) Insert <input checked="" type="checkbox"/> in box if they were the beneficiary for the full year	<input type="checkbox"/>	<input type="checkbox"/>																				
(e) If not the beneficiary for the full year, enter the start and / or end date as appropriate																						
Start Date (DD/MM/YYYY)	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/					<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/				
		/			/																	
		/			/																	
End Date (DD/MM/YYYY)	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/					<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/				
		/			/																	
		/			/																	
(f) If no longer a beneficiary at the time of filing this return, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>																				

8. Other person exercising control

Give the following information in respect of all other persons exercising control. If more than two other persons attach a separate list set out in the same format

Name	Address, include Eircode (if known)	PPSN										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Grid for Tax Reference Number

9. Distribution of Assets (including cash) out of a Trust

Was there a distribution from the trust?

Yes

No

Beneficiary 1

Beneficiary 2

(a) Name of Beneficiary

Text box for Beneficiary 1 name

Text box for Beneficiary 2 name

(b) Address, include Eircode (if known)

Text box for Beneficiary 1 address

Text box for Beneficiary 2 address

(c) Type of Asset – (i) Cash

(ii) Shares

(iii) Residential property

(iv) Commercial property

(v) Agricultural Land

(vi) Development land

(vii) Business assets

(viii) Antiques / Works of art

(ix) Other – Specify

Text box for Beneficiary 1 other asset

Text box for Beneficiary 2 other asset

(d) Value of Asset

Value of Asset for Beneficiary 1

Value of Asset for Beneficiary 2

(e) Date of Distribution

Date of Distribution for Beneficiary 1

Date of Distribution for Beneficiary 2

Beneficiary 3

Beneficiary 4

(a) Name of Beneficiary

Text box for Beneficiary 3 name

Text box for Beneficiary 4 name

(b) Address, include Eircode (if known)

Text box for Beneficiary 3 address

Text box for Beneficiary 4 address

(c) Type of Asset – (i) Cash

(ii) Shares

(iii) Residential property

(iv) Commercial property

(v) Agricultural Land

(vi) Development land

(vii) Business assets

(viii) Antiques / Works of art

(ix) Other – Specify

Text box for Beneficiary 3 other asset

Text box for Beneficiary 4 other asset

(d) Value of Asset

Value of Asset for Beneficiary 3

Value of Asset for Beneficiary 4

(e) Date of Distribution

Date of Distribution for Beneficiary 3

Date of Distribution for Beneficiary 4

--	--	--	--	--	--	--	--	--	--

10. Transfer of Assets (including cash) into a Trust

Was there a transfer of assets into the trust? Yes No

	Settler / Disponer / Donor 1	Settler / Disponer / Donor 2
(a) Name of Settler / Disponer / Donor	<input type="text"/>	<input type="text"/>
(b) Address, include Eircode (if known)	<input type="text"/>	<input type="text"/>
(c) Type of Asset –		
(i) Cash	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Shares	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Residential property	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Commercial property	<input type="checkbox"/>	<input type="checkbox"/>
(v) Agricultural Land	<input type="checkbox"/>	<input type="checkbox"/>
(vi) Development land	<input type="checkbox"/>	<input type="checkbox"/>
(vii) Business assets	<input type="checkbox"/>	<input type="checkbox"/>
(viii) Antiques / Works of art	<input type="checkbox"/>	<input type="checkbox"/>
(ix) Other – Specify	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="text"/>	<input type="text"/>
(d) Value of Asset	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Date of Transfer	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

	Settler / Disponer / Donor 3	Settler / Disponer / Donor 4
(a) Name of Settler / Disponer / Donor	<input type="text"/>	<input type="text"/>
(b) Address, include Eircode (if known)	<input type="text"/>	<input type="text"/>
(c) Type of Asset –		
(i) Cash	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Shares	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Residential property	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Commercial property	<input type="checkbox"/>	<input type="checkbox"/>
(v) Agricultural Land	<input type="checkbox"/>	<input type="checkbox"/>
(vi) Development land	<input type="checkbox"/>	<input type="checkbox"/>
(vii) Business assets	<input type="checkbox"/>	<input type="checkbox"/>
(viii) Antiques / Works of art	<input type="checkbox"/>	<input type="checkbox"/>
(ix) Other – Specify	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="text"/>	<input type="text"/>
(d) Value of Asset	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Date of Transfer	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

Grid for Tax Reference Number

B - IRISH INVESTMENT INCOME [101 - 109]

101. Irish Untaxed Income

- (a) Irish Government Stocks
(b) Irish Exchequer Bills
(c) Irish Credit Union Dividends
(d) Other Loans and Investments arising in the State

102. Irish Deposit Interest

- (a) Gross Deposit Interest received on which DIRT was deducted
(b) Gross Interest received from Special Share Account(s) / Special Term Share Account(s) / Special Savings Account(s) on which DIRT was deducted
(c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B)

103. (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)
(ii) Gross amount of dividends received from a REIT

(b) Dividends from Irish Resident Companies from which Dividend Withholding Tax was not deducted

- (i) Gross amount of Dividends received from a Real Estate Investment Trust (REIT)
(ii) Amount of Dividends used for qualifying purposes in accordance with S. 519(7)

104. Settlement, Covenant, Estate income, etc.

- (a) Type(s) of payment(s)

- (b) Gross amount received / receivable, where tax was not deducted

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

105. Patent royalty income where tax was deducted at source

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

- (b) Gross amount of other Irish Patent Royalty income

106. Patent Rights - Transactions involving Capital Sums (S. 757)

- (a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds

- (b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds

- (c) Patent rights acquired for capital sums in current year of assessment. Cost

Amount chargeable to tax in year of assessment under S. 757

- (d) Net Proceeds chargeable in current year from sales in this year of assessment

- (e) Net Proceeds chargeable in current year from sales in previous years of assessment

- (f) Total chargeable under S. 757 in current year of assessment

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

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

- (a) Gain on deemed disposal taxable at 25% (S. 739E(1)(b)(i))

- (b) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))

- (c) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))

- (d) Name & Address of the Investment Undertaking (S. 739E(2A)(b)) include Eircode (if known)

109. Income from Sources not shown elsewhere

- (a) Gross amount of income from sources not shown elsewhere

- (b) Amount of tax deducted, if any, from this income

- (c) Details of income source(s)

Grid for tax reference number

C - IRISH RENTAL INCOME [201 - 216]

201. *Where a claim to tax relief on property based incentive schemes is included at Lines 205(d) or 213(b) insert [X] in the box and give details in Panel K on pages 17 and 18 of this return

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2023, insert [X] in the box

203. Number of properties let

204. Gross Rent Receivable

205. Expenses

(a) Repairs

(b) Allowable interest

(c) Amount of additional 'Relevant interest' claimed for the years 2020, 2021 and 2022 where a relevant undertaking under S. 97(2K) has been made

*(d) 'Section 23' type relief where 2023 is the first year of claim

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

(f) Other

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

(a) Net profit on residential property

(b) Net loss on residential property

Commercial property, land and all other sources of Irish rental income

207. Number of properties let

208. Area in hectares, if applicable

209. Gross Rent Receivable

210. Expenses

(a) Repairs

(b) Allowable interest

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

(d) Other

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

(a) Net profit on commercial property

(b) Net loss on commercial property

212. Amount of chargeable profit from all sources, after expenses but before Capital Allowances and losses forward

(Total of Line 206 and Line 211 - if a loss show 0.00)

Capital Allowances

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

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

*(b) Capital Allowances for the year 2023

(c) Capital Allowances used against rental income in the year 2023

214. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2023 against other income state the amount of unused Capital Allowances available for offset

215. Losses - Amount of unused losses from a prior year

216. Non-Resident Landlord Withholding Tax (NLWT)

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

(a) Gross value of Rental Income subjected to NLWT for 2023

(b) Gross value of NLWT deductions for 2023

If the trust is a non-resident landlord and your tenant has withheld tax from the rent from 1 January 2023 to 30 June 2023 under the previous non-resident withholding system managed by the R185 paper form, state

(c) PPSN / tax reference number of tenant(s) (this will be shown on the Form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld)

(d) Amount of Irish Tax Withheld in the period from 01/01/2023 to 30/06/2023

Grid for Tax Reference Number

D - FOREIGN INCOME [301 - 321] (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 2023 Pay and File

Self-Assessment Returns for more information on the taxation of foreign income

Main form area with numbered sections 301-314 and corresponding input boxes for various income types like Dividends, Interest, Rents, and Expenses.

--	--	--	--	--	--	--	--	--	--

In respect of any such material interest acquired in 2023 give the following additional details

(e) Name & address of Offshore Fund(s)

--

(f) Date material interest was acquired

DD	/	MM	/	YYYY
----	---	----	---	------

(g) Cost of acquisition to the person of the material interest

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

(h) Description of that material interest

--

(i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

--

320. **Other Offshore Products** (S. 896) Give the following details in respect of each material interest acquired in 2023 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)

--

(b) Name of person who commenced life policy (if appropriate)

--

(c) Date material interest was acquired

DD	/	MM	/	YYYY
----	---	----	---	------

(d) Cost of acquiring the material interest

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

(e) Description of that material interest

--

(f) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

--

321. (a) **Additional Double Taxation Relief** due

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

(b) Details of income sources on which Double Taxation Relief due

--

E - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [401 - 456]

Primary Trade

401. Description of Trade, Profession or Vocation (You must clearly describe the trade)

Do not submit accounts with this return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 416-456

--

402. 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

403. If this source of income ceased during the year 2023 state the date of cessation

DD	/	MM	/	YYYY
----	---	----	---	------

Profit assessable

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

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

(b) Amount of adjusted net loss for accounting period

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

405. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 404(a) (if a loss show **0.00**). This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

406. Balancing Charges

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

407. Unused Capital Allowances from a prior year

	,	DD	,	MM	,	MM	,	MM	.	00
--	---	----	---	----	---	----	---	----	---	----

--	--	--	--	--	--	--	--	--	--

Capital Allowances for the current year [408 - 411]

408. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel K on pages 17 and 18 of this return

409. Machinery and Plant □, □□□, □□□, □□□ .00

410. Industrial Buildings and / or Farm Buildings Allowance □, □□□, □□□, □□□ .00
 (Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

411. Other Capital Allowances □, □□□, □□□, □□□ .00

Losses [412 - 414]

412. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2023 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025 □, □□□, □□□, □□□ .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2023 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025 □, □□□, □□□, □□□ .00
 (Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2023 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2025 □, □□□, □□□, □□□ .00

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392) □, □□□, □□□, □□□ .00

Unused losses from a prior year

413. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 □, □□□, □□□, □□□ .00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) □, □□□, □□□, □□□ .00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) □, □□□, □□□, □□□ .00

414. Terminal Loss Relief

(a) If this trade ceased in 2023 and you wish to claim terminal loss relief for the years 2022, 2021, and 2020 state

(i) Amount of unused loss in the final 12 months to the date of cessation □, □□□, □□□, □□□ .00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation □, □□□, □□□, □□□ .00

(b) If you wish to claim terminal loss relief for the year 2023 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2023 □, □□□, □□□, □□□ .00

(ii) The date the trade ceased □□/□□/□□□□

Credit for Professional Services Withholding Tax (PSWT)

415. Gross withholding tax in the basis period for 2023 on fees for Professional Services □, □□□, □□□, □□□ .□□

--	--	--	--	--	--	--	--	--	--

EXTRACTS FROM ACCOUNTS [416 - 456]

Accounts Information Period (must be completed)

Primary Trade

416. From

		/			/				
--	--	---	--	--	---	--	--	--	--

417. To

		/			/				
--	--	---	--	--	---	--	--	--	--

Pages 12 and 13 must be completed in all cases where the Trust, Estate, etc. is in receipt of trading or professional income, except where either Lines 418 or 419 apply

418. If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted

--	--	--	--

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

--	--	--	--	--	--	--	--	--	--

(b) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

(c) Insert in the box if this trade relates in whole or in part to Share Farming

Income

420. Sales / Receipts / Turnover

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

422. Other trading income including tax exempt income

										.00
--	--	--	--	--	--	--	--	--	--	-----

Trading Account Items

423. Purchases

										.00
--	--	--	--	--	--	--	--	--	--	-----

424. Gross Trading Profits

(including other Trading Receipts / income already listed in the previous section)

										.00
--	--	--	--	--	--	--	--	--	--	-----

Expenses and Deductions

425. Salaries / Wages

										.00
--	--	--	--	--	--	--	--	--	--	-----

426. Additional Staff Costs

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

428. Other Sub-Contractors

										.00
--	--	--	--	--	--	--	--	--	--	-----

429. Consultancy, Professional fees

										.00
--	--	--	--	--	--	--	--	--	--	-----

430. Motor, Travel and Subsistence

										.00
--	--	--	--	--	--	--	--	--	--	-----

431. Repairs / Renewals

										.00
--	--	--	--	--	--	--	--	--	--	-----

432. Rental Expenses

										.00
--	--	--	--	--	--	--	--	--	--	-----

433. Depreciation, Goodwill / Capital write-off

										.00
--	--	--	--	--	--	--	--	--	--	-----

434. (a) Provisions including bad debts - positive

										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) Provisions including bad debts - negative

										.00
--	--	--	--	--	--	--	--	--	--	-----

435. Other Expenses

										.00
--	--	--	--	--	--	--	--	--	--	-----

436. Other Expenses - negative / credit entries

										.00
--	--	--	--	--	--	--	--	--	--	-----

If you have made any payment(s) during 2023 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')

--	--	--	--	--	--	--	--	--	--

Extracts from Adjusted Net Profit / Loss Computation

Primary Trade

Profit / Loss per Accounts

- 437. Net Trade Profit per Accounts □, □□□, □□□, □□□ .00
- 438. Net Trade Loss per Accounts □, □□□, □□□, □□□ .00

Adjustments made to Net Profit / Loss per Accounts

- 439. Where there are no adjustments required to the profit / loss per accounts, insert in the box
- 440. Motor Expenses □, □□□, □□□, □□□ .00
- 441. Donations (Political and Charitable) / Entertainment □, □□□, □□□, □□□ .00
- 442. Light, Heat and Phone □, □□□, □□□, □□□ .00
- 443. Net gain on sale of fixed / chargeable assets □, □□□, □□□, □□□ .00
- 444. Net loss on sale of fixed / chargeable assets □, □□□, □□□, □□□ .00

Capital Account and Balance Sheet Items

- 445. Cash / Capital introduced □, □□□, □□□, □□□ .00
- 446. Drawings (Net of Tax and Pension contributions) □, □□□, □□□, □□□ .00
- 447. (a) Closing Capital Balance - positive □, □□□, □□□, □□□ .00
 (b) If negative, state amount here □, □□□, □□□, □□□ .00
- 448. Stock, Work in progress, Finished goods □, □□□, □□□, □□□ .00
- 449. Debtors and Prepayments □, □□□, □□□, □□□ .00
- 450. Cash / Bank (Debit) □, □□□, □□□, □□□ .00
- 451. Bank / Loans / Overdraft (Credit) □, □□□, □□□, □□□ .00
- 452. Client Account Balances (Debit) □, □□□, □□□, □□□ .00
- 453. Client Account Balances (Credit) □, □□□, □□□, □□□ .00
- 454. Creditors and Accruals □, □□□, □□□, □□□ .00
- 455. Tax Creditors □, □□□, □□□, □□□ .00
- 456. (a) Net Assets - positive □, □□□, □□□, □□□ .00
 (b) If negative, state amount here □, □□□, □□□, □□□ .00

--	--	--	--	--	--	--	--	--	--

I - CAPITAL GAINS - Capital Gains for the year 1 January 2023 - 31 December 2023 [701 - 717]

701. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			000,000.00
(b) Shares / Securities - Unquoted			000,000.00
(c) Agricultural Land / Buildings	00	00,000.00	000,000.00
(d) Development Land	00	00,000.00	000,000.00
(e) Foreign Life Policies (S. 594) chargeable at 40%	00		000,000.00
(f) Offshore Funds (S. 747A) chargeable at 40%	00		000,000.00
(g) Commercial Premises	00		000,000.00
(h) Residential Premises	00		000,000.00
(i) Shares or Securities exchanged (S. 913(5))	00		000,000.00
(j) Venture Fund Gains (S. 541C(2)(a))			000,000.00
(k) Other Assets	00		000,000.00
(l) Total Consideration			000,000.00

Insert in the box(es) to indicate

- 702. If any disposal was between connected parties or otherwise not at arm's length
- 703. If any of the original acquisitions were between connected parties or otherwise not at arm's length
- 704. If the market value has been substituted for the cost of acquisition of any assets disposed of

Gains / Losses / Net chargeable gains

705. Chargeable gains in the year before S. 604A relief	000,000.00
706. Losses in the year before S. 604A relief	000,000.00
707. If any of the losses at Line 706 refer to a loss to a connected person, give the following details	000,000.00
(a) Connected person - Name	<input type="text"/>
(b) Connected person - Tax reference number (if known)	0000000000
(c) Connected person - Amount of loss	000,000.00
708. Amount of gain relieved under S. 604A	000,000.00
709. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	000,000.00
710. Previous Gain(s) Rolled-over (now chargeable)	000,000.00
711. Current year losses arising in 2023 available for offset against previous gains rolled over	000,000.00
712. Amount of unused loss(es) from prior year(s) available for, and offset against chargeable gains above	000,000.00
713. Net Chargeable Gain (excluding Foreign Life Policies)	000,000.00
714. Chargeable Gain on Foreign Life Policies	000,000.00
715. Current Year Loss(es) for carry forward to 2024	000,000.00
716. Unused Loss(es) from prior year(s) for carry forward to 2024	000,000.00
717. Total Unused Loss(es) for carry forward to 2024	000,000.00

--	--	--	--	--	--	--	--	--	--

If you have an overall CGT loss in 2023 there is no need to complete Lines 716 or 717

718. In respect of net chargeable gains that arose in the period 1 January 2023 - 30 November 2023

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% [][][][], [][][][], [][][][] .00
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2023 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal [][] / [][] / [][][][][]

719. In respect of net chargeable gains that arose in the period 1 December 2023 - 31 December 2023

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% [][][][], [][][][], [][][][] .00
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2023 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal [][] / [][] / [][][][][]

J - CHARGEABLE ASSETS ACQUIRED IN 2023

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

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

--	--	--	--	--	--	--	--

K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2023 [801 - 833]

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		Sections	Investor - Lessor			
801.	Urban Renewal	S.372AP				.00
802.	Town Renewal	S.372AP				.00
803.	Seaside Resort	S.372AU				.00
804.	Rural Renewal	S.372AP				.00
805.	Living over the Shop	S.372AP				.00
806.	Park and Ride	S.372AP				.00
807.	Student Accommodation	S.372AP				.00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor			
808.	Urban Renewal	S.372C & D				.00
809.	Town Renewal	S.372AC & AD				.00
810.	Seaside Resort	S.352 & S.353				.00
811.	Rural Renewal	S.372M & N				.00
812.	Multi-storey Car Parks	S.344				.00
813.	Living over the Shop (Commercial premises only)	S.372D				.00
814.	Enterprise Areas	S.343				.00
815.	Park and Ride	S.372V & W				.00
816.	Hotels	S.268(1)(d)				.00
817.	Holiday Cottages	S.268(3)				.00
818.	Holiday Hostels	S.268 (2C)(b)				.00
819.	Guest Houses	S.268(2C)(a)				.00
820.	Nursing Homes	S.268(1)(g)				.00
821.	Housing for Elderly / Infirm	S.268(3A)				.00
822.	Convalescent Homes	S.268(1)(i)				.00
823.	Qualifying Hospitals	S.268(2A)				.00
824.	Qualifying Mental Health Centres	S.268(1C)				.00
825.	Qualifying Sports Injury Clinics	S.268(2B)				.00
826.	Buildings used for certain Childcare purposes	S.843A				.00
827.	Specialist Palliative Care Units	S.268(1)(m)				.00
828.	Buildings or Structures in Registered Caravan & Camping Sites	S.268(2D)				.00
829.	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW				.00

--	--	--	--	--	--	--	--	--	--

(h) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2023 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(i) (i) Balance of tax payable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h))

(ii) Balance of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2023

Signature Date

Capacity of Signatory

902. **Self-Assessment – Capital Gains Tax**

(a) Amount of chargeable gains arising for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return [][][][] , [][][][] , [][][][] .00

(Note: see 901(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements [][][][] , [][][][] , [][][][] .00

(Note: see 901(g))

(f) Amount of tax paid directly to the Collector-General for this period [][][][] , [][][][] , [][][][] .00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period [][][][] , [][][][] , [][][][] .00

(ii) Balance of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2023

Signature Date

Capacity of Signatory

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.

Grid for Tax Reference Number

Bank Details

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

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

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

IBAN (Maximum 34 characters)

Grid for IBAN

BIC (Maximum 11 characters)

Grid for BIC

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert [X] in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large empty box for details of facts and circumstances

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

Large empty box for specifying the doubt and tax law

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for amount of tax in doubt

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large empty box for listing supporting documents

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Large empty box for identifying Revenue guidelines

PAY AND FILE - 31 OCTOBER 2024

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. Cheque

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

Importance of Prompt Payments

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

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

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

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2024

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 2024**:

Preliminary Tax for the year of assessment 2024 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2023

Return of Income and Capital Gains for the year of assessment 2023

How to complete the payslip

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

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

1. Preliminary Tax 2024

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 2024 or 100% of your final liability for 2023. If you are paying your 2024 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2023

Insert any outstanding balance of Income Tax for the year of assessment 2023. 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 2024 or Balancing Amount 2023, 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 1

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - DO NOT ENTER CENT

PPSN: 0000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2024

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

Income Tax Preliminary Tax 2024
1 5 5 , 5 5 5 , 5 5 5 . 00

X

Place X in the box above if Income Tax 2023 is a credit

Income Tax Balancing Amount 2023
2 2 2 , 2 2 2 , 2 2 2 . 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 , 3 3 3 , 3 3 3 . 00

P&F
U

RPC018287_EN_PR_L_1