

Form CT1

Pay and File Corporation Tax Return 2006

(for accounting periods ending in 2006)



Tax Reference Number

Remember to quote this number in all correspondence or when calling at the company's Revenue office

GCD

TAIN

According to our records the Company Accounting Period end date is

Return Address

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

The company's Corporation Tax affairs are dealt with by:

RETURN OF PROFITS, CHARGEABLE GAINS, CHARGEABLE ASSETS ACQUIRED AND OTHER PARTICULARS FOR THE ACCOUNTING PERIOD INDICATED HEREUNDER

State Company Accounting Period

FROM AI

TO A2

If the company is trading in the State through a branch or agency, tick box and state the number of associated companies **A4**

Expression of Doubt - If you have a genuine doubt about any item in the return, tick the box and enclose a letter setting out clearly the point at issue.

- This tax return should be completed and returned to the address shown above within 9 months after the end of the accounting period or by the 21st day of the ninth month if earlier.
- **Revenue On-Line Service (ROS)** allows you to meet the company's Pay and File obligations electronically. Access ROS at www.revenue.ie.
- **Penalties** - The law provides for penalties for failure to make a return, or the making of a false return, or helping to make a false return, or claiming allowances or reliefs which are not due. These penalties include fines up to €126,970, up to double the tax in question and/or imprisonment.

If there are changes under the following headings, not already notified to Revenue, enter the new details below:

Nature of Trade, Business or Activity

Business Address/
Registered Office Address
(delete as appropriate)

Telephone No.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this return is correct and complete

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

Tax Reference Number

Explanatory Notes on the completion of Form CT1 2006 are available on Revenue's website www.revenue.ie.

1 TRADING RESULTS

Apportion profit between 'manufacturing' and 'non-manufacturing' where the company is engaged in both activities

Trade Profits chargeable at Standard Rate of 12.5%

Non-Manufacturing Trade Profits (and Manufacturing Trade Profits where the company commenced trading on or after 23 July 1998)*

1.1	Profits before Capital Allowances (where a loss occurs show 0.00)	DI	<input type="text"/>	00	
1.2	Balancing Charges	BI	<input type="text"/>	00	
Capital Allowances					
1.3	Where a claim to tax relief on property based incentive schemes is included below tick <input checked="" type="checkbox"/> the box and give details in Panel 32 on page 18 of this Return				<input type="checkbox"/>
1.4	Machinery and Plant (including motor vehicles)	SI	<input type="text"/>	00	
1.5	Industrial Buildings	S2	<input type="text"/>	00	
1.6	Other	S3	<input type="text"/>	00	
1.7	Trading Losses Forward (from earlier accounting period(s))	S6	<input type="text"/>	00	
1.8	Losses appropriate to this trade, before Capital Allowances, in this accounting period for offset against other relevant trading income in this accounting period (Sec. 396A TCA 1997)	HI	<input type="text"/>	00	
1.9	Charges (Enter non-trade charges in Panel 9 at Line 9.4)	H6	<input type="text"/>	00	
1.10	Group Relief	H7	<input type="text"/>	00	

* Excluding (a) manufacturing companies which entered into a grant agreement with an industrial development agency (as defined) before 31 July 1998 but did not commence trading until after that date [and, in respect of trading income arising prior to 31 December 2005, (b) deemed manufacturing activities carried on in the Shannon Airport area approved on or before 31 May 1998 and (c) deemed manufacturing activities carried on in the Customs House Docks Area approved on or before 31 July 1998].

Trade Profits chargeable at 'Manufacturing Rate of 10%'

Manufacturing Trade Profits where the company commenced trading before 23 July 1998**

1.11	Profits before Capital Allowances (where a loss occurs show 0.00)	MI	<input type="text"/>	00	
1.12	Balancing Charges	M2	<input type="text"/>	00	
Capital Allowances					
1.13	Where a claim to tax relief on property based incentive schemes is included below tick <input checked="" type="checkbox"/> the box and give details in Panel 32 on page 18 of this Return				<input type="checkbox"/>
1.14	Machinery and Plant (including motor vehicles)	M7	<input type="text"/>	00	
1.15	Industrial Buildings	M8	<input type="text"/>	00	
1.16	Other	M9	<input type="text"/>	00	
1.17	Trading Losses Forward (from earlier accounting period(s))	M3	<input type="text"/>	00	
1.18	Losses appropriate to this trade, before Capital Allowances, in this accounting period for offset against other relevant trading income in this accounting period (Sec. 396A TCA 1997)	M4	<input type="text"/>	00	
1.19	Charges (Enter non-trade charges in Panel 9 at Line 9.4)	M5	<input type="text"/>	00	
1.20	Group Relief	M6	<input type="text"/>	00	

Manufacturing relief will be calculated automatically and shown as a credit on the notice of assessment

** Including (a) manufacturing companies which entered into a grant agreement with an industrial development agency (as defined) before 31 July 1998 but did not commence trading until after that date [and, in respect of trading income arising prior to 31 December 2005, (b) deemed manufacturing activities carried on in the Shannon Airport area approved on or before 31 May 1998 and (c) deemed manufacturing activities carried on in the Customs House Docks Area approved on or before 31 July 1998].

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1 TRADING RESULTS (contd.)

Excepted Trade Profits (Section 21A TCA 1997) at Higher Rate of 25%

(net after related Losses, Charges, Group Relief, Capital Allowances and Balancing Charges)

1.21 Profits (where a loss occurs show 0.00) D2 ,,,.00

Where this includes profits from sale of residential land ensure that Residential Land Relief is entered in Panel 10 at Line 10.2

Qualifying Shipping Activities at Standard Rate of 12.5%

1.22 Profits before Capital Allowances (where a loss occurs show 0.00) D7 ,,,.00

1.23 Balancing Charges B0 ,,,.00

Capital Allowances

1.24 Specified Capital Allowances SA ,,,.00

1.25 Machinery and Plant (including motor vehicles) SB ,,,.00

1.26 Industrial Buildings SC ,,,.00

1.27 Other SD ,,,.00

1.28 Trading Losses Forward (from earlier accounting period(s)) SE ,,,.00

1.29 Charges (Enter non-trade charges in Panel 9 at Line 9.4) HB ,,,.00

1.30 Group Relief HC ,,,.00

Tonnage Tax

1.31 If the company or group of companies is party to a Tonnage Tax election under Section 697D TCA 1997, tick the box

1.32 Tonnage Tax Profits E7 ,,,.00

(Form CT1 Supplement - Tonnage Tax Profits should accompany this return)

Elections under Section 80A and Section 284(2)(ab) TCA 1997

1.33 If you are making an election under Section 80A TCA 1997 in respect of the taxation of certain short-term leases of plant and machinery, tick the box

1.34 If you are making an election under Section 284(2)(ab) TCA 1997 in respect of unallowed capital expenditure at 31 December 2001, tick the box

Claims under Section 847A and Section 848A TCA 1997

1.35 I confirm a deduction* has been made in this accounting period of this amount in respect of Donations to Approved Sports Bodies and claim relief under Section 847A TCA 1997 ,,,.00

1.36 I confirm a deduction* has been made in this accounting period of this amount in respect of Donations to Charities and Other Approved Bodies and claim relief under Section 848A TCA 1997 ,,,.00

*The relevant deduction should have already been made in arriving at the taxable income figure in Panel 1, or the management expenses figure in Panel 9.

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2 RENTAL INCOME

2.1 Where a claim to tax relief on **property based incentive schemes** is included in this Panel (Panel 2) tick the box and give details in Panel 32 on page 18 of this Return

2.2 Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises tick the box

2.3 Rental Income (include 'Section 23' Relief clawback, if any) **D5** ,,,.00

2.4 Balancing Charges **B2** ,,.00

2.5 Losses carried forward from preceding accounting periods **S5** ,,.00

Rental Capital Allowances

2.6 Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward) ,,.00

2.7 Other Rental Capital Allowances ,,.00

2.8 Total Capital Allowances for offset against Rental Income **J4** ,,.00

Excess Rental Capital Allowances for offset against other income

2.9 If you wish to elect to offset Excess Capital Allowances from **this accounting period** at Line 2.7 above against other income in this accounting period [Section 308(4) TCA 1997] enter the relevant amount ,,.00

2.10 Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period ,,.00

2.11 Total Excess Capital Allowances for offset against other income in this accounting period **H3** ,,.00

3 INTEREST ARISING IN THE STATE

3.1 Gross Interest received or credited (**under** deduction of Irish tax)* **D6** ,,.00

3.2 Gross Interest received or credited (**without** deduction of Irish tax) **D3** ,,.00

* Ensure that the appropriate credit is entered in Panel 16 at Line 16.2

4 FOREIGN INCOME (excl. Foreign Life Policies & Offshore Funds) (Enter amount in €)

4.1 Gross income before deduction of Irish tax* **F5** ,,.00

* Where double taxation relief applies enter foreign tax deducted in Panel 10 at Line 10.1

5 FOREIGN LIFE POLICIES (PART 26 CH 6 TCA 1997) (Enter amounts in €)

Give the following details in respect of a policy issued in the accounting period ending in 2006 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.

5.1 Payment taxable Case III Sch. D [Section 730J(b) TCA 1997] **F3** ,,.00

5.2 Gain taxable Case IV Sch. D [Section 730K(1) TCA 1997] **F4** ,,.00

5.3 Name & address of person who commenced the foreign life policy

5.4 Terms of the policy

5.5 Annual premiums payable ,,.00

5.6 Name & address of the person through whom the foreign life policy was acquired

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8 CAPITAL GAINS (other than on land with Development Value) (contd.)

- 8.10 (a) Cost of acquisition (If assets acquired prior to 6/4/1974 or acquired otherwise not at arms length substitute market value for cost) - indexed where appropriate ,,,.00
(b) Indicate if not at arms length
- 8.11 Amount of enhancement expenditure claimed - indexed where appropriate ,,,.00
- 8.12 Chargeable Gain/s ,,,.00
- 8.13 Previous Gain/s Rolled-over (now chargeable) ,,,.00
- 8.14 Net Loss/es in this accounting period ,,,.00
- 8.15 Unused Loss/es from prior accounting period(s) ,,,.00
- 8.16 Net Chargeable Gain ,,,.00
- 8.17 Unused Losses for carry forward to future accounting periods ,,,.00
- 8.18 Amount of Net Chargeable Gain @ 20%
(Enter the amount of the gain and not the amount of the tax payable) **G8** ,,,.00
- 8.19 Amount of Net Chargeable Gain @ 40%
(Enter the amount of the gain and not the amount of the tax payable) ,,,.00

9 DEDUCTIONS

- 9.1 Management Expenses (add to Line 9.2 & enter the total at Line 9.3) ,,,.00
- 9.2 Group Relief - Management Expenses (add to Line 9.1 & enter the total at Line 9.3) ,,,.00
- 9.3 Total Management Expenses (this is the total of Lines 9.1 & 9.2) **H2** ,,,.00
- 9.4 Other deductions - specify **H8** ,,,.00

10 RELIEFS

- 10.1 Double Taxation Relief **R2** ,,,.00
- 10.2 Other Reliefs - specify **R9** ,,,.00

Relief on Value Basis (Note: Enter amounts of gross Loss/Charge/Group Relief to be offset)

- 10.3 Trading Losses **L4** ,,,.00
- 10.4 Trading Charges **L5** ,,,.00
- 10.5 Trading Group Relief **L6** ,,,.00
- 10.6 'Manufacturing' Losses **L1** ,,,.00
- 10.7 'Manufacturing' Charges **L2** ,,,.00
- 10.8 'Manufacturing' Group Relief **L3** ,,,.00

11 SURCHARGES (Section 440 and Section 441 TCA 1997)

Surcharges in respect of Accounting Periods ending in the 12 months preceding this Accounting Period

- 11.1 Section 440 TCA 1997 **VI** ,,,.00
- 11.2 Section 441 TCA 1997 **V2** ,,,.00

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12 RESEARCH AND DEVELOPMENT TAX CREDIT

- 12.1 Amount of credit claimed under Section 766 TCA 1997 in this accounting period ,,,.00
- 12.2 Amount of unused credit claimed under Section 766 TCA 1997 carried forward from a previous accounting period ,,,.00
- 12.3 Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period ,,,.00
- 12.4 Amount of unused credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 carried forward from a previous accounting period ,,,.00
- 12.5 Amount of Group Relief claimed under Section 766A TCA 1997 (excess credit claimed) ,,,.00
- 12.6 Amount of Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered) ,,,.00
- 12.7 Total credit claimed **LA** ,,,.00

13 AMOUNTS PAYABLE UNDER DEDUCTION OF INCOME TAX

Payments in respect of which the company is liable to account for Income Tax - Section 239 TCA 1997

- 13.1 Total amount of tax due on such payments **V9** ,,,.00

14 AMENDMENT TO PRIOR ACCOUNTING PERIOD

If an adjustment is required to an assessment for a prior accounting period in respect of:

- 14.1 Repayment of Directors' Loans, state
 - (a) Accounting Period originally assessed Accounting Period ended
 - (b) Amount of loan repaid ,,,.00
 - (c) Amount of refund due ,,,.00
- 14.2 Claim for relief under Section 396A(3) TCA 1997 (carry-back of losses)
State amount of loss (restricted by Section 1085 TCA 1997 where necessary) to be set back ,,,.00

15 CLAWBACK OF EMPLOYERS' TAX RELIEF AT SOURCE (TRS)

- 15.1 Enter the amount of tax relief at source in respect of medical insurance premiums paid to an authorised insurer as a prerequisite for employees **V3** ,,,.00

16 OTHER CREDITS

- 16.1 Gross Professional Services Withholding Tax on fees included in Panel 1 (include any amount already refunded as part of an interim refund claim) **T5** ,,,.00
- 16.2 (a) Other income tax borne on income received **T6** ,,,.00
- (b) If this includes tax borne on exempt profits (as listed in Panel 21), tick the box

17 DISTRIBUTIONS RECEIVED FROM COMPANIES RESIDENT IN THE STATE

- 17.1 All distributions should be entered (excluding distributions from Exempt Profits listed in Panel 21) ,,,.00

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18 REQUEST FOR SHORT NOTICE OF ASSESSMENT

Complete this **Statement of Corporation Tax Liability** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

18.1 Amount **Payable** (before credit for Preliminary Tax) P8 ,,,.00

18.2 Amount **Repayable** (before credit for Preliminary Tax) R8 ,,,.00

Note: Enter the relevant amount on the company's Pay and File Corporation Tax payslip

19 CAPITAL GAINS ON LAND WITH DEVELOPMENT VALUE

Description	No. of Disposals	Disposals between connected persons <input type="checkbox"/>	Aggregate Area in Hectares	Aggregate Consideration (Substitute market value where disposal not made at arms length)
19.1 Shares/Securities - Quoted		<input type="checkbox"/>		<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.2 Shares/Securities - Unquoted		<input type="checkbox"/>		<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.3 Development Land/Buildings	<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="text"/> <input type="text"/> , <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
19.4 Commercial Premises	<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="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
19.5 Residential Premises	<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="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
19.6 Other assets	<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="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
19.7 Total Consideration on Disposals				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.8 Incidental cost(s) of disposal(s)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.9 Aggregate net consideration (after incidental costs of disposals)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.10 (a) Cost of acquisition (If assets acquired prior to 6/4/1974 or acquired otherwise not at arms length substitute market value for cost) - indexed where appropriate				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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) Indicate <input checked="" type="checkbox"/> if not at arms length				<input type="checkbox"/>
19.11 Current use value - indexed where appropriate				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.12 Cost less current use value (no indexation)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.13 Amount of enhancement expenditure claimed (no indexation)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.14 Chargeable Gain/s				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.15 Net Loss/es in this accounting period				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.16 Unused Loss/es from prior accounting period(s) (loss on sale of development land only)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.17 Net Chargeable Gain				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.18 Unused Loss/es for carry forward to future accounting period(s) (loss on sale of development land only)				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.19 Net Chargeable Gain in Initial Period 2005				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.20 Net Chargeable Gain in Later Period 2005				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.21 Net Chargeable Gain in Initial Period 2006				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.22 Net Chargeable Gain in Later Period 2006				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
19.23 Total Capital Gains Tax due for this accounting period				<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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

The completion of this Panel will satisfy the return filing requirement under Section 951(1)(a) TCA 1997. Alternatively, you may complete Form CG1 which is available on Revenue's website www.revenue.ie or from your Revenue office.

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20 CAPITAL GAINS - PARTICULARS OF ASSETS ACQUIRED

	Description of Asset	Date Acquired	Cost of Acquisition
20.1	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
20.2	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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
20.3	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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

21 EXEMPT PROFITS

Profits in respect of which the company has a statutory entitlement to exemption (other than amounts entered in Panel 17)

21.1	(a) Net Profit or gains from Stallion Fees	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <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) If a loss, enter the amount of the loss	<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) Distributions out of exempt profit or gains from Stallion Fees	<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
21.2	(a) Net Profit or gains from Woodlands	<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) If a loss, enter the amount of the loss	<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) Distributions out of exempt profit or gains from Woodlands	<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
21.3	(a) Net Profit or gains from Greyhound Stud Fees	<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) If a loss, enter the amount of the loss	<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) Distributions out of exempt profit or gains from Greyhound Stud Fees	<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
21.4	(a) Exempt Patent 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"/> .00
	(b) Distributions from Exempt Patent 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"/> .00
21.5	Other	<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

22 CURRENT AND LOAN ACCOUNTS OF DIRECTORS AND PARTICIPATORS

Where a close company has made a loan to a participator or an associate of a participator give the following information:

	Director/Participator (1)	Director/Participator (2)
22.1	Name of Director or Participator <input type="text"/>	<input type="text"/>
22.2	PPS Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
22.3	Opening Balance - Debit <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"/> .00
22.4	Opening Balance - Credit <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"/> .00
22.5	Debits, Advances <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"/> .00
22.6	Credits, Repayments <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"/> .00
22.7	Closing Balance - Debit <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"/> .00
22.8	Closing Balance - Credit <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"/> .00

Tax Reference Number

24 CLOSE COMPANIES ONLY: SHAREHOLDERS AND OTHER PARTICIPATORS

In the case of close companies, state:

24.1 Details of the **beneficial ownership** of the issued shares and loan stock (including debentures) during the accounting period

Name	Address	Holding of shares, etc.
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

24.2 The names and addresses of all other persons who were **participators** in the company at any time during the accounting period

Name	Address
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Tax Reference Number

25 GROUPS

25.1 If the company is a member of a group for Irish tax purposes, state:

Name of parent	Irish Tax Ref. No.	or	Country of Residence of parent
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>

25.2 In the case of a company which has subsidiaries, state the Irish tax reference number of each subsidiary **OR**, if a foreign company, state the name and country of residence of each subsidiary

Irish Tax Ref. No.	Irish Tax Ref. No.	Irish Tax Ref. No.
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Name of Subsidiary		Country of Residence
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>

26 GROUP RELIEF

Only complete this panel if each company has all the qualifications for entitlement as set out in Sections 411 - 418 TCA 1997 inclusive

26.1 **Surrender of losses, etc.**

Name of company to which loss surrendered	Irish Tax Ref. No.	Nature of Relief*	Amount Surrendered
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00

26.2 **Claim to losses, etc.**

Name of company from which loss claimed	Irish Tax Ref. No.	Nature of Relief*	Amount Claimed
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/> .00

* State whether surrender of Losses, Capital Allowances, Management Expenses, Charges, Research and Development Expenditure

Tax Reference Number

32 DETAILS OF PROPERTY BASED INCENTIVE SCHEMES

The following information is required in support of a claim to any of the following reliefs. The details required are the "specified details" referred to in Section 1052(1)(aa) and Section 1084(1)(b)(ib) TCA 1997. Liability to penalties under Section 1052 TCA 1997 and/or a surcharge under Section 1084 TCA 1997 may arise on failure to fully and correctly complete this panel.

Enter the amount of the relief claimed in the accounting period, excluding amounts carried forward into the accounting period 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 accounting periods.

Residential Property		Sections in TCA 1997	Investor - Lessor
32.1	Urban Renewal	S.372AP	<input type="text"/> <input type="text"/> <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
32.2	Town Renewal	S.372AP	<input type="text"/> <input type="text"/> <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
32.3	Seaside Resort	S.372AU	<input type="text"/> <input type="text"/> <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
32.4	Rural Renewal	S.372AP	<input type="text"/> <input type="text"/> <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
32.5	Living over the Shop	S.372AP	<input type="text"/> <input type="text"/> <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
32.6	Park and Ride	S.372AP	<input type="text"/> <input type="text"/> <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
32.7	Student Accommodation	S.372AP	<input type="text"/> <input type="text"/> <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
32.8	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period.		<input type="text"/> <input type="text"/> <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"/> <input type="text"/> <input type="text"/> .00

Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
32.9	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"/> <input type="text"/> .00
32.10	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"/> <input type="text"/> .00
32.11	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"/> <input type="text"/> .00
32.12	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"/> <input type="text"/> .00
32.13	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"/> <input type="text"/> .00
32.14	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"/> <input type="text"/> .00
32.15	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"/> <input type="text"/> .00
32.16	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"/> <input type="text"/> .00
32.17	Hotels [Defined S.268(1)(d)]	S.272	<input type="text"/> <input type="text"/> <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
32.18	Holiday Cottages [Defined S.268(3)]	S.272	<input type="text"/> <input type="text"/> <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
32.19	Holiday Hostels [Defined S.268 (2C)(b)]	S.272	<input type="text"/> <input type="text"/> <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
32.20	Guest Houses [Defined S.268(2C)(a)]	S.272	<input type="text"/> <input type="text"/> <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
32.21	Nursing Homes [Defined S.268(1)(g)]	S.272	<input type="text"/> <input type="text"/> <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
32.22	Housing for elderly/infirm [Defined S.268(3A)]	S.272	<input type="text"/> <input type="text"/> <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
32.23	Convalescent Homes [Defined S.268(1)(i)]	S.272	<input type="text"/> <input type="text"/> <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
32.24	Qualifying Private Hospitals [Defined S.268(1)(j)]	S.272	<input type="text"/> <input type="text"/> <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
32.25	Qualifying Sports Injury Clinics [Defined S.268(1)(k)]	S.272	<input type="text"/> <input type="text"/> <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
32.26	Buildings used for certain childcare purposes	S.843A	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
32.27	Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the accounting period (Owner Occupier, Investor-Lessor).		<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <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"/> <input type="text"/> <input type="text"/> .00