

Form 12 Directors

Tax Return for the year 2004



Office Hours Monday - Friday 9.30 a.m. - 5.00 p.m.

Your PPS Number

Please quote this number in all correspondence or when calling at your Revenue office

Return Address

**Return of Income and Capital Gains for 2004
Claim for Tax Credits, Allowances and Reliefs for 2004.**

This form is to be completed by a Company Director who pays all his/her Income Tax liability under the PAYE system. It should be sent to the return address shown.

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

Notice

You are hereby required, under Section 879 Taxes Consolidation Act 1997, by the Inspector of Taxes named above to prepare and deliver, on or before 31 October 2005, a tax return on this prescribed form for the year ended 31 December 2004

Directors and Self Assessment

The Income Tax Self-Assessment system applies to all chargeable persons including directors (other than directors listed below) and includes directors who in the year 2004:

- opened a foreign bank account
- acquired a material interest in Offshore Funds in a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement and / or
- invested in a Foreign Life Policy issued from a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement.

Directors in the following categories are not chargeable persons for self assessment:

- Directors of companies which:
 - have no assets, other than cash on hands of up to €130,
 - have not carried on any trade, business or other activity, including the making of investments and,
 - have not paid charges on income within the meaning of Section 243 Taxes Consolidation Act 1997.
- Non-proprietary directors of companies all of whose income, including fees, benefits, distributions, etc. has been subject to tax directly or indirectly under PAYE.

A proprietary director is a director who can control either directly or indirectly more than **15%** of the share capital of a company.

The Capital Gains Tax Self Assessment system applies to all individuals, including directors.

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 tax credits, 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.

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and of the amount of income derived from each source in the year 2004, and
- All disposals of chargeable assets and of the amount of chargeable gains that accrued to me in the year 2004.

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

Signature Date

Capacity of Signatory

Main Residence Address

Business Address

Telephone Number Int. Ver. 2004

Name of Tax Adviser (if any)	Client's Ref. No.	Adviser's Telephone No.	Tax Adviser Identification No. (TAIN)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

This Form 12 Directors is to be completed by a Company Director who pays all his/her Income Tax liability under the PAYE system.

To assist you in completing this return, each section of the form has been colour coded into the different categories of income, tax credits, allowances and reliefs as set out below.

For further information on the contents of this form, you should refer to the Guide to Completing 2004 Tax Returns available from any Revenue office, from Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or from Revenue's website www.revenue.ie

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PERSONAL DETAILS

1 - Indicate for the year 2004 if you were:

K1 Single 01 Married 02 Widowed 03 Married but Living Apart 01 Divorced 01

If married, state

Spouse's name

Spouse's PPS Number

Date of marriage (if after 31/12/2003)

 / /

Spouse's pre-marriage surname/family name

If widowed, state spouse's date of death, (if after 5/4/1999)

 / /

If separated/divorced, state date of separation/divorce (if after 31/12/2003)

 / /

Self

Spouse

If you are separated/divorced, enter the amount of any maintenance received by you in Panel 32, page 8, or, if made by you, in Panel 35, page 8.

For the year 2004, if you or your spouse were:

- Born before 1/1/1940, state date(s) of birth
- A Proprietary Director i.e. owned/controlled more than 15% of the Share Capital of a company, state % holding
- Claiming an exemption from PRSI, tick the box and state reason

Q5 / / Q8 / /

Q3 % Q4 %

Z8 Z9

1A - Directorships

List all Directorships in respect of you and/or your spouse and state the percentage shareholding in each company

SELF	(%)	SPOUSE	(%)

EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

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

2 - Employments, etc. (Subject to PAYE Tax)

Employer's Name

Address

Employer's PAYE Registered Number

Description of employment

Gross Amount of Income (Attach Form P60(s))

If you are related to your employer by marriage or otherwise, state relationship

Self

Spouse

P1

P1

M1 €

U1 €

3 - Pension(s) (Subject to PAYE Tax)

Name of Payer(s)

Gross Amount of Income (Attach P60(s)/P45(s))

M2 €

U2 €

4 - Total Tax Deducted under PAYE per P60/P45

R1 €

R3 €

5 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit/Carer's Allowance

State type of payment

Amount of payment

Date payment started

Date payment ceased (if applicable)

(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)

M3 €

U3 €

/ /

/ /

/ /

/ /

DB1 €

DB2 €

6 - Employment/Pension (NON - PAYE)

Name and Address of Payer(s)

Gross Amount of Income

M4 €

U4 €

7 - Other Payments (e.g. Payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants)

Name of Payer(s)

Gross amount of payment(s)

Nature of payment(s)

Amount chargeable to tax

€

€

€

€

8 - Allowable Deductions Incurred in Employment

	Self	Spouse
Expenses	€	€
Nature of Employment		
Capital Allowances	€	€
Superannuation Contributions (where not deducted by employer)	€	€
Total	V5 €	V6 €

Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

9 - Benefits from Employments/Directorships

Most benefits-in-kind are now taxed at source, however, payments under PRSAs and certain Shares are not. Any taxable benefits from these sources should be entered here.

Taxable benefits: (not taxed at source under PAYE)

PRSAs	M5 €	U5 €
Shares	M5 €	U5 €
Other	M5 €	U5 €
Specify		

10 - Share Options

A If you or your spouse exercised share options in 2004 enter:

The chargeable amount	€	€
The amount of Relevant Tax on a Share Option (RTSO) paid	€	€

B Deferred Payment (Seven year deferral under Section 128A TCA 1997)

If you or your spouse **elected** to defer payment of Income Tax on a share option exercised in 2000/2001, 2001, 2002 or 2003 and you or your spouse disposed of some or all of those shares in 2004, enter:

(i) The number of shares disposed of		
(ii) The amount chargeable to Income Tax on the shares disposed of	€	€
(iii) The Income Tax payment due on the chargeable amount	€	€

C Election under Section 128A (4A) TCA 1997 [SO3 Election]

If you made an election to substitute market value (M.V.) in place of Income Tax due, and the specified date for determining your payment on account arises in 2004, enter:

Date on which share option originally exercised	/ /	/ /
Date of sale (if sold)	/ /	/ /
M.V. of shares sold in 2004	€	€

If you have previously made a 'payment on account' under Section 128A(4A) TCA 1997 against the Income Tax due on share options [SO3 Election] and have now disposed of **any** shares, state the **aggregate of the net gains** arising in the year ended 31 December 2004. Do not include losses in aggregate net gain

INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS

11 - Professional Services Withholding Tax

Gross amount of withholding tax on fees for professional services in basis period for 2004.

R7	€	R6	€
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12 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, etc. from sources other than employments or directorships (*Emoluments from employments, etc. should be shown on page 3/4*)

Description of Income		
Total amount of Income	D8 €	F8 €

13 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief state the amount of Gross Rental income received in the year 2004 for room(s) in a "Qualifying Residence".

Do not include this amount in panel 14 below.

If you do not wish to avail of Rent-a-Room relief, tick the box and include the income in panel 14 under Gross Rent receivable.

14 - Rental Income from Land and Property in the State

Where a claim to tax relief on property based incentive schemes is included below, you must give details in Panel 56 on page 12 of this return

Number of Properties

Gross Rent Receivable

Expenses:

- Repairs
- Interest
- Rented Residential Relief (Section 23) where 2004 is the **first** year of claim
- Other

Total Allowable Expenses

Amount of income **after** expenses **but before** capital allowances

Capital Allowances forward from a prior year

Capital Allowances for the year 2004

Total Capital Allowances

If you wish to **elect** under Section 305 TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2004 against your other income, tick the box and state the amount of Capital Allowances in respect of **Buildings** for 2004 available for offset against other income:

- To which Section 409A TCA 1997 applies (restricted to €31,750)

- To which Section 409A TCA 1997 does not apply (no restriction applies)

Losses forward - amount of unused losses from a prior year

15 - Untaxed Income Arising in the State

Income payable to you without deduction of Irish tax

- Government Stocks
- Exchequer Bills
- Credit Union Dividends
- Other Investments

Total

16 - Interest received or credited on deposits arising in the State from which Irish Tax was deducted

(Other than deposit interest on Accounts in Panel 17 below)

Number of Deposit Accounts held

Gross interest received

17 - Special Savings Account(s)/Special Share Account(s)/Special Term Share Account(s)

(Return only if you are entitled to a refund of DIRT)

Gross interest received

If the account is a Special Term Share Account give the gross amount after the relevant exemption.

18 - Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities

Number of Agreements held

Gross amount of income received

19 - Income from non-exempt Qualifying Patents

Number of qualifying Patents for which **non-exempt** royalties received

Gross amount of royalties or other sums received, where tax was not deducted

Gross amount of royalties or other sums received, where tax was deducted

Self

Spouse

	Self	Spouse
H9	€	U9 €
	H8	U8
	€	€
	€	€
	€	€
	€	€
	€	€
	€	€
D7	€	F7 €
	€()	€()
	€()	€()
T7	€()	S7 €()
D9	€()	F9 €()
D9	€()	F9 €()
C4	€()	C5 €()
	€	€
	€	€
	€	€
	€	€
D5	€	F5 €
A4	€	B4 €
C1	€	C2 €
A2	€	B2 €
D8	€	F8 €
A2	€	B2 €

Self

Spouse

20 - Settlement, Covenant Income, etc.

Income received/receivable under a settlement, covenant, estate, maintenance agreement, etc.

Type of payment

Gross amount received/receivable, where tax was not deducted

Gross amount received/receivable, where tax was deducted

21 - Distributions ("Dividends") of Companies Resident in the StateGross amount of Dividends from Irish Resident Companies
(from which Dividend Withholding Tax was deducted)**FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)****All amounts should be in Euro.** Include details of any scrip dividends received from non-resident companies in Panels 22 or 26, as appropriate.**22 - Great Britain and Northern Ireland: Dividends (not subject to Irish Tax on encashment)**

Net Dividend(s) Received

23 - Foreign Pensions

Great Britain and Northern Ireland - State gross amount

Tax deducted and not refundable (if any)

Nature of pension

Other Foreign Pension - State gross amount

Tax deducted and not refundable (if any)

Nature of pension

24 - Foreign Employments (on which Transborder relief is not being claimed)

Great Britain and Northern Ireland - State gross amount

Tax deducted and not refundable (if any)

Description of income

Other Foreign Employment - State gross amount

Tax deducted and not refundable (if any)

Description of income

25 - Transborder Relief

Amount of Salary on which you are claiming Transborder relief

Amount of Transborder relief being claimed (attach computation)

26 - Foreign Income (including Great Britain and Northern Ireland) Trade/ Profession, Interest, Royalties, Annuities, Rents, Dividends, etc. (from which no foreign tax was deducted or if deducted is refundable by the foreign jurisdiction)

Gross amount received

Irish Tax Deducted on encashment (if any)

Description of income and country of origin

27 - Foreign Income (including Great Britain and Northern Ireland) Trade/ Profession, Interest, Royalties, Annuities, Rents, Dividends, etc.

(from which non-refundable foreign tax was deducted)

Gross amount received

Foreign Tax Deducted and not refundable (if any)

Irish Tax Deducted on encashment (if any)

Description of income and country of origin

28 - Foreign Life Policies (Sections 730H, 730I, 730J, 730K TCA 1997)**Self****Spouse**

Give the following details in respect of a policy issued in the year 2004 from any **Member State of the EU, EEA or from a Member State of the OECD** with which Ireland has a double taxation agreement.

(a) Name & address of person who commenced the foreign life policy

(b) Terms of the policy

(c) Annual premiums payable

 €

 €

(d) Name & address of the person through whom the foreign life policy was acquired

(e) Relevant payment taxable @ 20% (Section 730J(a)(i)(I) TCA 1997)

SO1	€
-----	---

G5	€
----	---

(f) Non-Relevant payment taxable @ 23% (Section 730J(a)(i)(II)(B) TCA 1997)

G5	€
----	---

G6	€
----	---

(g) Non-Relevant payment taxable @ 43% (Section 730J(a)(i)(II)(A) TCA 1997)

G6	€
----	---

H3	€
----	---

(h) Gain taxable @ 43% (Section 730K(1)(a) TCA 1997)

G7	€
----	---

H7	€
----	---

(i) Gain taxable @ 23% (Section 730K(1)(b) TCA 1997)

G3	€
----	---

G8	€
----	---

29 - Offshore Funds

Give the following details in respect of any material interest in offshore fund(s) in the **EU or EEA or in a Member State of the OECD** with which Ireland has a double taxation agreement.

(a) Relevant payment taxable @ 20% (Section 747D(a)(i)(I) TCA 1997)

P5	€
----	---

C8	€
----	---

(b) Non-Relevant payment taxable @ 23% (Section 747D(a)(i)(II) TCA 1997)

SO2	€
-----	---

C6	€
----	---

(c) Gain taxable @ 23% (Section 747E(1)(b) TCA 1997)

P7	€
----	---

G8	€
----	---

And in respect of any such material interest acquired in the year 2004 the following additional details:

(d) Name & address of offshore fund(s)

(e) Date material interest was acquired

 / /

 / /

(f) Amount of capital invested in acquiring the material interest

 €

 €

(g) Name & address of intermediary (if any) through whom the material interest was acquired

30 - Other Offshore Products

Give the following details for each material interest in offshore products acquired in the year 2004 **outside the EU or EEA or outside any Member State of the OECD** with which Ireland has a double taxation agreement.

(a) Name & address of offshore products

(b) Date material interest was acquired

 / /

 / /

(c) Amount of payment made in acquiring the material interest

 €

 €

(d) Name & address of intermediary (if any) through whom the material interest was acquired

Include details of income from **non-qualifying Offshore Funds** at Panel 32

31 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year 2004 of which you or your spouse were the beneficial owner of the deposits held. Attach itemised list if necessary.

(a) Name & address of deposit holder (bank, etc.)

(b) Date account was opened

 / /

 / /

(c) Amount of money deposited on opening the account

 €

 €

(d) Name & address of intermediary through whom account was opened

(Include details of interest received from these accounts in Panels 26 or 27 over, as appropriate)

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

32 - Income from sources not shown elsewhere

Give full details of all income

Self

Spouse

€	€
€	€
€	€

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

33 - Rents, etc. Payable to Non-Residents

Gross amount payable in the year 2004

S3 €	S3 €
------	------

34 - Clawback of Employers' Tax Relief at Source (TRS)

If you **are an employer** and you have paid Medical Insurance premiums to an authorised insurer on behalf of your employees enter:

- Gross amount **before TRS granted** in the year 2004

J1 €	J1 €
------	------

35 - Other Charges (e.g. Annuities/Maintenance Payments/Deeds of Covenant)

Type of payment

--	--

To whom paid

--	--

Address

--	--

Gross amount paid in the year 2004 where tax was deducted

A6 €	SA6 €
------	-------

Relationship, if any, of recipient to payer

--	--

36 - Retirement Annuity Contracts (RACs)

State the source(s) of your non-pensionable earnings

--	--

To enable the **correct relief** to be allowed state your date(s) of birth, if you or your spouse were born before 1 January 1975

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

Amount of **RACs** paid in the year 2004 (for which relief has not been claimed or granted in 2003) Do not include amounts for which relief has been granted under a net pay arrangement by your employer

€	€
---	---

Tick if a once off payment

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Amount paid between 1 January 2005 and 31 October 2005 for which relief is claimed in 2004

€	€
---	---

Amount paid in a prior year (if any) for which relief has not been obtained

€	€
---	---

Total amount claimed for 2004

G3 €	SJ3 €
------	-------

37 - Personal Retirement Savings Account (PRSA)

Only complete Panel 37 if you, or your employer on your behalf, made PRSA contributions

If you are a member of an Occupational or Statutory Pension Scheme state the amount of contribution paid by you to that scheme from 1/1/2004 to 31/12/2004

€	€
---	---

To enable the **correct relief** to be allowed state your/your spouse's date(s) of birth if you or your spouse were born before 1 January 1975

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

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

- **PRSA 1**
- **PRSA 1 (Net Pay)**
- **PRSA 2 AVC (Net Pay)**

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Name of Provider

--	--

PRSA contribution paid directly by you to a PRSA provider

€	€
---	---

PRSA contribution deducted by your employer from your salary

€	€
---	---

PRSA contribution made on your behalf by your employer

€	€
---	---

Amount paid between 1 January 2005 and 31 October 2005 for which relief is claimed for 2004. (For which relief has not already been claimed and granted)

€	€
---	---

Total amount claimed in 2004

H1 €	SH1 €
------	-------

38 - Interest Paid in Full

Self

Spouse

A. On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) was NOT granted

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Date loan taken out (if since 6 April 1998)

 / /

 / /

Amount of interest paid in the year 2004

 €

 €

Tick the box if this is your first ever home loan

Tick the box if this is a preferential loan arising from an employment or directorship

B. Interest on loans applied in acquiring interest in unquoted trading companies, etc.

Lender's Name

Purpose of loan

Amount of loan

Date loan taken out

 / /

 / /

Amount of interest paid in the year 2004

 €

 €

Tick the box if this is a preferential loan arising from an employment or directorship

State the rate of interest payable on the preferential loan (if any)

 %

 %

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2004

39 - Home Carer Tax Credit

Amount of home carer's income for the year 2004

 €

Tick appropriate box to indicate the dependent (other than the spouse of the claimant) for whom care is being provided:

- Child
- Permanently Incapacitated Individual
- Individual aged 65 or over

40 - PAYE Tax Credit

Tick if claimed

41 - Blind Person's Tax Credit

Tick appropriate box

One spouse blind

One spouse has Guide Dog

Both spouses blind

Both spouses have Guide Dog

Guide Dog relief is available if you or your spouse has a guide dog and you or your spouse is a registered owner with the Irish Guide Dog Association

42 - Dependent Relative Tax Credit

Do not claim if your relative's income exceeded €10,373 in the year 2004 **or** if this tax credit is being claimed in full by another person

Number of Dependent Relatives

Tax Credit claimed

 €

 €

43 - One-Parent Family/Widowed Parent/Incapacitated Child/ Increased Exemption - Dependent Children

If you wish to claim any of these tax credits, tick the appropriate box and enter the details requested below

(a) One-Parent Family Tax Credit

(c) Incapacitated Child Tax Credit

(b) Widowed Parent Tax Credit

(d) Increased Exemption for Dependent Children

Child's Name	Date of Birth	Name of school if receiving full-time education or name of employer if receiving at least 2 years full-time training for a trade or profession - or - Nature of incapacity, if relevant.

One-Parent Family Tax Credit may not be claimed in the case of a married couple or an unmarried couple who are living together as man and wife

44 - Incapacitated Person

Self

Spouse

If you, your spouse or a relative were permanently incapacitated by reason of mental or physical infirmity and you **employed** a carer, tick the appropriate box(es)

Self Q2

Spouse Q2

Relative Q2

Amount paid for **employing** a carer in the year 2004

K7 €

K7 €

45 - (a) Permanent Health Insurance

(if not deducted from Gross Pay by Employer)

Name of Insurer

Amount paid in the year 2004

L5 €

L5 €

- (b) Medical Insurance

If **your employer** paid medical insurance premiums on your behalf, to an authorised insurer (e.g. VHI, Bupa, etc.), in the year 2004 state the gross amount paid

K4 €

K4 €

46 - BES and Film Relief

Amount of relief claimed in the year 2004:

- BES
- Film Relief

J9 €

SJ9 €

J9 €

SJ9 €

47 - Tuition Fees

Fees paid in the year 2004 to Approved Colleges for Approved Courses or for Approved Training Courses (Sections 473A & 476 TCA 1997)

A7 €

A7 €

48 - Trade Union Subscriptions - Amount paid in 2004

U7 €

U7 €

49 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2004

Where you are claiming relief under this incentive scheme you must give details in Panel 56 on page 12 of this return

€

€

50 - Service Charges

Amount paid in full and on time in the 12 months ended 31 December **2003**:

- As a fixed annual charge to a Local Authority/Private Contractor
- Under a "tag system" to a Local Authority/Private Contractor

M7 €

M7 €

M7 €

M7 €

51 - Retirement Relief for Certain Sportspeople

If, during the tax year 2004, you or your spouse ceased permanently to be engaged in a "specified occupation" or to carry on a "specified profession" as listed in Schedule 23A TCA 1997 and you wish to claim relief under Section 480A TCA 1997, tick the box and give the information requested

Date of cessation

/ /

/ /

Amount of relief claimed for the tax year 2004

SR1 €

SR2 €

Note: If you are claiming relief for prior years you should submit full details to your Revenue Office.

52 - Other Tax Credits and Reliefs

Details of the main tax credits and reliefs are given in the "Guide to Completing 2004 Tax Returns".

Description of tax credit/relief

Amount paid in the year 2004, if relevant

€

€

53 - Health Expenses

(Attach form Med 1.) Amount claimed for the year 2004

L6 €

L6 €

CAPITAL GAINS AND CHARGEABLE ASSETS

54 - Capital Gains for the year 1 January 2004 - 31 December 2004

Details of Disposal of Assets

	No. of Disposals	Aggregate Consideration	Aggregate Acreage
Shares/Securities - Quoted		€	
- Unquoted		€	
Agricultural Land/Buildings		€	
Development Land		€	
Foreign Life Policies (Chargeable @ 40%)		€	
Offshore Funds (Section 747A TCA 1997) chargeable @ 40%		€	
Commercial Premises		€	
Residential Premises		€	
Shares or Securities exchanged (Section 913(5) TCA 1997)		€	
Other		€	
Total Consideration on Disposals		€	

Indicate:

- If any disposal was between connected parties or otherwise not at arms length
- If any of the original acquisitions were between connected parties or otherwise not at arms length
- If the market value has been substituted for the cost of acquisition of any assets disposed of

Chargeable Gain/s (excluding Foreign Life Policies)

Previous Gains Rolled-over (*now chargeable*)

Net Loss/es in 2004

Unused Losses from prior year(s)

Personal Exemption

Net Chargeable Gain (excluding Foreign Life Policies)

Net Chargeable Gain on Foreign Life Policies

Unused Losses for carry forward to 2005

	Self	Spouse
Chargeable Gain/s (excluding Foreign Life Policies)	€	€
Previous Gains Rolled-over (<i>now chargeable</i>)	€	€
Net Loss/es in 2004	€	€
Unused Losses from prior year(s)	€	€
Personal Exemption	€	€
Net Chargeable Gain (excluding Foreign Life Policies)	€	€
Net Chargeable Gain on Foreign Life Policies	€	€
Unused Losses for carry forward to 2005	€	€

In respect of net chargeable gains that arose in the period 1 January 2004 to 30 September 2004

	Self	Spouse	Tax Due =	Self	Spouse
Chargeable @ 20%	€	€		€	€
Chargeable @ 40%	€	€		€	€
Foreign Life Policies @ 40%	€	€		€	€

In respect of net chargeable gains that arose in the period 1 October 2004 to 31 December 2004

	Self	Spouse	Tax Due =	Self	Spouse
Chargeable @ 20%	€	€		€	€
Chargeable @ 40%	€	€		€	€
Foreign Life Policies @ 40%	€	€		€	€

If you are claiming a refund of Capital Gains Tax paid this year, tick the box

Claim to Reliefs (*indicate relief claimed*)

	Self	Spouse
Disposal of Principal Private Residence <input type="checkbox"/> Amount of consideration	€	€
Retirement Relief:		
- Within the Family <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
- Outside the Family <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
Other (specify) <input type="text"/> <input type="checkbox"/> Amount of consideration	€	€

Additional Items

55 - Additional Items

The following items have not been included in this Form 12 Directors. If you have anything to declare in relation to any of these you should complete a Form 11, available from Revenue's website www.revenue.ie, Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or from your Revenue office.

Income from Trades, Professions or Vocations

Residential Development Land

Artists Exemption (Section 195 TCA 1997)

Donations to Approved Bodies

Donations to Approved Sports Bodies

Sums regarded as income under 'transfer of assets' provisions (Section 806 TCA 1997)

Scrip dividends received from unquoted resident companies

56 - Details of OF PROPERTY BASED INCENTIVES ON WHICH RELIEF IS DUE IN 2004

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the “specified details” referred to in Section 1052(1)(aa) and Section 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under Section 1052 TCA 1997 and/or a surcharge under Section 1084 TCA 1997.

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

Residential property

Relief	Sections in TCA 1997	Owner Occupier S.372 AR	Investor - Lessor S.372 AP/AU
Urban Renewal Scheme	S.372AP & AR	00	00
Town Renewal	S.372AP & AR	00	00
Seaside Resort	S.372AU		00
Rural Renewal Scheme	S.372AP & AR	00	00
Living over the Shop	S.372AP & AR	00	00
Park and Ride	S.372AP & AR	00	00
Student Accommodation	S.372AP		00

Industrial Buildings Allowance

Relief	Sections in TCA 1997	Owner Occupier	Investor - Lessor
Urban Renewal Scheme	S.372C & D	00	00
Town Renewal	S.372AC & AD	00	00
Seaside Resort	S.352 & S.353	00	00
Rural Renewal Scheme	S.372M & N	00	00
Multi-storey Car Parks	S.344	00	00
Living over the Shop (Commercial Premises Only)	S.372D	00	00
Enterprise Areas	S.343	00	00
Park and Ride	S.372V & W	00	00
Hotels [Defined S.268(1)(d)]	S.272	00	00
Holiday Cottages [Defined S.268(3)]	S.272	00	00
Nursing Homes [Defined S.268(1)(g)]	S.272	00	00
Housing for elderly/infirm [Defined S.268(3A)]	S.272	00	00
Convalescent Homes [Defined S.268(1)(i)]	S.272	00	00
Qualifying Private Hospitals [Defined S.268(1)(j)]	S.272	00	00
Qualifying Sports Injury Clinics [Defined S.268(1)(k)]	S.272	00	00
Buildings used for certain childcare purposes [Defined S.843A]	S.272 & S.273	00	00