



Form 11

1998/99 Tax Return



EURO

All amounts returned on this form **MUST** be expressed in EURO

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

RSI NUMBER

Please quote this number in all correspondence or when calling at the tax office

PLEASE RETURN TO

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

OFFICE HOURS

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS OF THE YEAR ENDED 5 APRIL 1999 RETURN OF CHARGEABLE ASSETS ACQUIRED IN THE YEAR ENDED 5 APRIL 1999 AND CLAIM FOR ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 5 APRIL 1999

This tax return should be completed and returned to the address shown above on or before **31 January 2000**.

Expression of Doubt - If you are unsure about the tax treatment of any item in your return please tick this box and attach a covering letter setting out clearly the point at issue.

CGT - Disposal of assets - If you have disposed of an asset during the year please tick this box and give details at panel 54.

A Guide to completing 1998/99 Tax Returns contains notes relating to the completion of this form. It is available from your tax office or by contacting Revenue Forms and Leaflets Service at telephone no. (01) 8780100.

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and of the amount of income derived from each source in the year ended 5 April 1999, and
- All disposals and acquisitions of chargeable assets and of the amount of chargeable gains which accrued to me in the year ended 5 April 1999.

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

Signature Date

Capacity of Signatory

Main Residence Address

Telephone Number

Name of Tax Adviser (if any)	Client's Ref. No.	Adviser's Telephone No.	Tax Adviser Identification No. (TAIN)

4 - Fees, Commissions etc. Not Included Elsewhere

Fees, commissions etc. from sources other than employment*
(Emoluments from employment etc. should be shown on Page 4)

Income paid by

Nature of Income

Amount of Income

*If there is not enough space, please attach an itemised list.

5 - Income from Land and Property in the State

Location of property

Type of income (rent, premium etc.)

Type of property (house, land etc.)

Statute acreage, if land

Amount of income after expenses and losses forward (including any rented residential loss relief forward) but **before** capital allowances

Capital Allowances (including Wear and Tear, Urban Renewal, Seaside Resort Relief etc.)

Please attach an itemised list showing gross rent from each property and the expenses etc. deducted in arriving at the income figure shown.

6 - Untaxed Income Arising in the State

Interest payable to you without deduction of Irish Income Tax e.g. Government Loans, Exchequer Bills, and other loans and investments:

7 to 10 - Income from which Irish Tax was Deducted

(Show the gross amount received or credited before the deduction of Irish tax)

7.* **Interest received or credited on deposits with Banks, Building Societies, An Post, the ACC Bank, the Industrial Credit Corporation, etc.** (Other than deposit interest on Special Savings Accounts.)

	Self	Spouse
Source	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Totals	<input type="text"/>	<input type="text"/>

8. **Special Savings Account** - (Return only if you are entitled to a refund of DIRT)

9. **Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities**

	Self	Spouse
Source	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Totals	<input type="text"/>	<input type="text"/>

10. **Income from Qualifying Patents** - Section 234 TCA 1997

Details of all (non exempt) royalties or other sums received, in respect of the user of "qualifying patents" must be given

	Self	Spouse
Amount of royalties or other sums received	<input type="text"/>	<input type="text"/>
Tax deducted (if any)	<input type="text"/>	<input type="text"/>
Totals	<input type="text"/>	<input type="text"/>

(*If there is not enough space please attach an itemised list.)

11 - Settlement, Covenant etc. Income

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

Type of payment

From whom received

Show gross amount received / receivable

Enter tax, if any, deducted on payment

12 - Distributions of Companies Resident in the State

Gross Distributions (i.e. Distributions plus Tax Credits)

Tax Credits in respect of these distributions

(Include details of any scrip dividends received from quoted resident companies)

	Self	Spouse	Official use only
	£	£	D8/F8
	£	£	D7/F7 T7/S7
	£	£	D5/F5
	£	£	A4/B4 C1/C2
	£	£	A2/B2
	£	£	D8/F8 or A2/B2
	£	£	D8/F8 or A2/B2
	£	£	DV1/DV3 DV2/DV4

13 to 18 - Employments / Pensions / Directorships

(Include all earnings, fees, commissions and other sums chargeable to tax under Schedule E.
Write the name of the employer or the source of the pension opposite the corresponding income.
Attach P60s/P45.)

13. **Employment** (Subject to PAYE Tax) **Gross Amount** ⇒

14. **Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit**

	Self	Spouse	
State amount of payments	£ <input type="text"/>	£ <input type="text"/>	
Enter amount chargeable to tax			⇒

15. **Other Pension** (Subject to PAYE Tax) **Gross Amount** ⇒

16. **Employment/Pension** (NON-PAYE) **Gross Amount** ⇒

17. **Total Tax Deducted under PAYE per P60s/P45** ⇒

18. **Other Payments** [e.g. Payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants]

	Self	Spouse	
State amount of payment(s)	£ <input type="text"/>	£ <input type="text"/>	
State nature of payment(s)	<input type="text"/>	<input type="text"/>	
Enter amount chargeable to tax			⇒

19 - Allowable Deductions Incurred in Employment

Expenses (Attach list)	£ <input type="text"/>	£ <input type="text"/>	
Capital Allowances	£ <input type="text"/>	£ <input type="text"/>	
Superannuation Contributions (where not deducted above)	£ <input type="text"/>	£ <input type="text"/>	
	Totals		

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

20 - Benefits from Employments / Directorships

State amount of Benefits and give the following details: ⇒

Car

	Self	Spouse	
(a) Make and Model	<input type="text"/>	<input type="text"/>	
(b) Year of manufacture	<input type="text"/>	<input type="text"/>	
(c) Original market value	£ <input type="text"/>	£ <input type="text"/>	
(d) Total annual mileage	<input type="text"/>	<input type="text"/>	
(e) Annual business mileage	<input type="text"/>	<input type="text"/>	
(f) Does the employer bear, directly or indirectly, any of the following costs ?			
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If s/he does tick <input checked="" type="checkbox"/> relevant boxes			
Road Tax	<input type="text"/>	<input type="text"/>	
Insurance	<input type="text"/>	<input type="text"/>	
Servicing & Repair	<input type="text"/>	<input type="text"/>	
Private fuel	<input type="text"/>	<input type="text"/>	
Amount, if any, reimbursed to employer	£ <input type="text"/>	£ <input type="text"/>	

Preferential Loan

Do you or your spouse have a preferential loan? Yes No Yes No

If yes, please state:

	Self	Spouse	
(a) Amount of Loan	£ <input type="text"/>	£ <input type="text"/>	
(b) Rate of Interest	<input type="text"/>	<input type="text"/>	
(c) Type of Loan	<input type="text"/>	<input type="text"/>	
(d) Interest Paid	£ <input type="text"/>	£ <input type="text"/>	

Other Benefits (whether in cash or otherwise)
[e.g. Luncheon vouchers, Bonus Bonds, Prizes, Incentives, Holidays, Personal expenses paid by employer etc.]

21 - Income from Sources Not Shown Elsewhere

Give full details of all income

⇒

⇒

⇒

(Include details of any scrip dividends received from unquoted resident companies)

	Self	Spouse	Official use only
13. Employment (Subject to PAYE Tax) <input type="text"/> Gross Amount	£	£	M1/U1
14. Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit			
State amount of payments	£	£	M3/U3
Enter amount chargeable to tax	£	£	DB1/DB2
15. Other Pension (Subject to PAYE Tax) <input type="text"/> Gross Amount	£	£	M2/U2
16. Employment/Pension (NON-PAYE) <input type="text"/> Gross Amount	£	£	M4/U4
17. Total Tax Deducted under PAYE per P60s/P45	£ ()	£ ()	R1/R3
18. Other Payments [e.g. Payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants]			
State amount of payment(s)	£	£	
State nature of payment(s)	<input type="text"/>	<input type="text"/>	
Enter amount chargeable to tax	£	£	
19 - Allowable Deductions Incurred in Employment			
Expenses (Attach list)	£	£	
Capital Allowances	£	£	
Superannuation Contributions (where not deducted above)	£	£	
Totals	£	£	V5/V6
20 - Benefits from Employments / Directorships			
State amount of Benefits and give the following details:	£	£	M5/U5
Car			
(a) Make and Model	<input type="text"/>	<input type="text"/>	
(b) Year of manufacture	<input type="text"/>	<input type="text"/>	
(c) Original market value	£ <input type="text"/>	£ <input type="text"/>	
(d) Total annual mileage	<input type="text"/>	<input type="text"/>	
(e) Annual business mileage	<input type="text"/>	<input type="text"/>	
(f) Does the employer bear, directly or indirectly, any of the following costs ?			
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If s/he does tick <input checked="" type="checkbox"/> relevant boxes			
Road Tax	<input type="text"/>	<input type="text"/>	
Insurance	<input type="text"/>	<input type="text"/>	
Servicing & Repair	<input type="text"/>	<input type="text"/>	
Private fuel	<input type="text"/>	<input type="text"/>	
Amount, if any, reimbursed to employer	£ <input type="text"/>	£ <input type="text"/>	
Preferential Loan			
Do you or your spouse have a preferential loan?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If yes, please state:			
(a) Amount of Loan	£ <input type="text"/>	£ <input type="text"/>	
(b) Rate of Interest	<input type="text"/>	<input type="text"/>	
(c) Type of Loan	<input type="text"/>	<input type="text"/>	
(d) Interest Paid	£ <input type="text"/>	£ <input type="text"/>	
Other Benefits (whether in cash or otherwise)			
[e.g. Luncheon vouchers, Bonus Bonds, Prizes, Incentives, Holidays, Personal expenses paid by employer etc.]			
21 - Income from Sources Not Shown Elsewhere			
Give full details of all income <input type="text"/>	£	£	
	£	£	
	£	£	

FOREIGN INCOME (DIVIDENDS, PENSIONS, RENTS ETC.)

The amounts shown for income in panels 22 to 28 inclusive, 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 & Northern Ireland: Dividends (not subject to Irish tax on encashment)

Description		Self	Spouse
<input type="text"/>	Net Amount	£	£
	U.K. Tax	£	£
	Totals		

23 - Great Britain & Northern Ireland: Pensions

Description of Pension		Self	Spouse
<input type="text"/>	Net Amount	£	£
	U.K. Tax	£	£
	Totals		

24 - Great Britain & Northern Ireland: Interest, Royalties, Annuities, Rents etc.

Description		Self	Spouse
<input type="text"/>	Net Amount	£	£
	U.K. Tax	£	£
	Totals		

25 - Other Countries (please specify): (subject to Irish tax on encashment)

Description		Self	Spouse
<input type="text"/>	Net Amount	£	£
	Foreign Tax	£	£
	Irish Tax	£	£
	Totals		

Include here UK dividends which were subject to Irish tax on encashment

26 - Other Countries (please specify): (not subject to Irish tax on encashment)

Description		Self	Spouse
<input type="text"/>	Net Amount	£	£
	Foreign Tax	£	£
	Totals		

27 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year ended 5 April 1999, of which you or your spouse were the beneficial owner of the deposits held:

- Name and address of deposit holder (bank etc.)
- Date account was opened
 / /
- Amount of money deposited on opening the account (in Euro)
£
- Name and address of intermediary through whom account was opened

(Include details of interest received from these accounts in panels 24 or 26 above, as appropriate.)

28 - Offshore Funds (Section 896 TCA 1997)

Give the following details for each material interest in an offshore fund acquired in the year ended 5 April 1999, of which you or your spouse were the beneficial owner:

- Name and address of offshore fund
- Date material interest was acquired
 / /
- Amount of payment made in acquiring the material interest (in Euro)
£
- Name and address of intermediary (if any) through whom the material interest was acquired

(Include details of income received from these funds in panels 22, 24, 25 or 26 above, as appropriate)

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

29 - Rents etc. Payable to Non-Residents

Type of payment	<input type="text"/>
To whom paid	<input type="text"/>
Address	<input type="text"/>

Gross amount payable in year ended 5 April 1999

	Self	Spouse	Official use only
22 - Great Britain & Northern Ireland: Dividends	£	£	DA1/DA2
23 - Great Britain & Northern Ireland: Pensions	£	£	DK1/DK2
24 - Great Britain & Northern Ireland: Interest, Royalties, Annuities, Rents etc.	£	£	DK5/DK6
25 - Other Countries (please specify): (subject to Irish tax on encashment)	£	£	
26 - Other Countries (please specify): (not subject to Irish tax on encashment)	£	£	
27 - Foreign Bank Accounts (Section 895 TCA 1997)			
28 - Offshore Funds (Section 896 TCA 1997)			
29 - Rents etc. Payable to Non-Residents			
Totals	£	£	

30 - Payments made under Deed of Covenant

Date of Deed

To whom paid

Address

Gross amount payable in year ended 5 April 1999

Relationship, if any, of recipient to payer

(If this is a first claim, attach a copy of the Deed of Covenant.)

31 - Other Charges (e.g. Annuities / Maintenance Payments)

Type of payment

To whom paid

Address

Gross amount payable in year ended 5 April 1999

Relationship, if any, of recipient to payer

Tick if tax deducted (If this is a first claim, attach a copy of the agreement)

32 - Retirement Annuities

In what occupation have you non-pensionable earnings?

Name of Insurance Company or Trust Scheme

Tick if a "once off" payment

	Self	Spouse
Amount paid in year ended 5 April 1999	£ <input type="text"/>	£ <input type="text"/>
Amount paid between 6 April 1999 & 31 January 2000 (for which relief is claimed in 1998/99 if relevant)	£ <input type="text"/>	£ <input type="text"/>
Amount paid in a prior year (if any) for which relief has not been obtained	£ <input type="text"/>	£ <input type="text"/>
Amount claimed for 1998/99	£ <input type="text"/>	£ <input type="text"/>

If you or your spouse were born before 6 April 1944, please state:
 Your date of birth / / Your spouse's date of birth / /

33 - Interest Paid in Full

A. On a loan used for the purchase, repair, development or improvement of your main residence:

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Amount of Loan £

Date loan taken out (if since 6 April 1994) / /

Is this a preferential loan arising from an employment or directorship? Yes No

Is it your first ever home loan? Yes No

Amount of interest paid in the year ended 5 April 1999

(Attach certificates unless lender is a Building Society)

B. Interest on Loans applied in acquiring interest in unquoted companies etc.:

Lender's Name and Address

Purpose of Loan

Date loan first taken out / /

Is this a preferential loan arising from an employment or directorship? Yes No

Amount of Loan

Amount of interest paid in the year ended 5 April 1999

(Attach certificates)

	Self	Spouse	Official use only
30 - Payments made under Deed of Covenant	£	£	A6
31 - Other Charges (e.g. Annuities / Maintenance Payments)	£	£	J8 or A6
32 - Retirement Annuities	£	£	J3
33 - Interest Paid in Full	£	£	J4 J5
33 - Interest Paid in Full (continued)	£	£	J6
34 - Artists Exempt Income (Section 195 TCA 1997)	£	£	AR1/AR2

ARTISTS EXEMPTION

34 - Artists Exempt Income (Section 195 TCA 1997)

Income from work(s) determined by the Revenue Commissioners to have artistic / cultural merit.

PERSONAL CIRCUMSTANCES AND CLAIM FOR ALLOWANCES AND RELIEFS FOR 1998/99

Official use only

35 - Personal Allowance

To claim the correct allowance tick appropriate box below

Single Married Widowed Married but living apart

If married, state date of marriage (if after 5/4/98) / /

Spouse's full name

Spouse's pre-marriage surname

Spouse's RSI no.

If widowed, state spouse's date of death, (if after 5/4/93) / /

If separated / divorced, state date of separation / divorce (if after 5/4/98) / /

If you are separated / divorced, enter the amount of any payment made by you on page 6, panels 30 or 31, as appropriate, or, if received by you, on page 3, panel 11.

36 - Age Allowance

If you or your spouse were born before 6 April 1934, please state

Your date of birth / /

Your spouse's date of birth / /

37 - Blind Allowance

Tick appropriate box

One spouse blind

Both spouses blind

38 - Dependent Relative Allowance

Complete the following in respect of relative(s) maintained by you

Relative's Name and Address	Relationship	Date of Birth	Relative's Income for 1998/99	If others contribute, what proportion is contributed by you

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

Tick the appropriate box if you wish to claim any of these allowances and supply the details requested below.

(a) One-Parent Family Allowance (b) Widowed Parent Allowance (c) Incapacitated Child Allowance (d) Increased Exemption / Dependent Children

Child's Name	Date of Birth	Child's Income for 1998/99 where (a) or (c) is claimed	Name of school if receiving full-time education or name of employer if receiving at least 2 years training for a trade or profession - or - Nature of incapacity, if relevant .

One-Parent Family Allowance may not be claimed in the case of a married couple or an unmarried couple who are living together.

40 - Incapacitated Person

If you or your spouse were permanently incapacitated by reason of mental or physical infirmity, please tick the appropriate box(es).

Amount paid for employing a carer in year to 5/4/99. (Attach Form HK1 unless already submitted)

Self Spouse
 £ £

41 - Medical Expenses

Attach Form Med 1. Amount claimed for the year ended 5 April 1999

£ £

42 - Medical Insurance

Name of Authorised Insurer

Amount paid in the year ended 5 April 1998

£ £

43 - Permanent Health Insurance

Name of Insurer

Amount paid in the year ended 5 April 1999

£ £

44 - Relief for Investment in Corporate Trades

Amount of relief claimed for the year ended 5 April 1999

£ £

45 - Tuition Fees Paid to Approved Colleges or for Approved Training Courses / Gifts Made to Third Level Institutions / Designated Schools

Fees paid / gifts made in year to 5/4/99 (attach receipt)

- to Approved Colleges or for Training Courses (S. 474, 475 & 476 TCA 1997)
- to 3rd Level Institutions (S. 485 TCA 1997)
- to Designated Schools (S. 485A TCA 1997)

£ £
 £ £
 £ £

K1/K2/K3

Q5/Q8

L7

K6

K9
W5
K5
Z7

Q2

K7

L6

K4

L5

J9

A7

G9

A5

46 - PAYE Allowance

Tick if claimed

Self

Spouse

47 & 48 Other Allowances And Reliefs

Details of the main allowances and reliefs are given in the Guide to completing 1998/99 Tax Returns. You may claim any allowances/reliefs due at panels 47 and 48.

Description of allowance/relief

47.

48.

Amount paid in year
ended 5 April 1999, if relevant

Self
£
£

Spouse
£
£

49 - Directors

If you or your spouse were a company director, state name of company and percentage shareholding in each company

Name of Company

%
 %

%
 %

50 - Farmers

If you or your spouse were farmers, please tick the appropriate box(es)

Self

Spouse

51 - PRSI Exemption

If you or your spouse were in receipt of Unemployment Assistance please tick the appropriate box(es) as you may be entitled to exemption from PRSI

Self

Spouse

52 - Residence/Domicile

Please tick the appropriate box(es) if you or your spouse were

- (a) Not domiciled in the State
- (b) A citizen of Ireland not ordinarily resident in the State

Self
Self

Spouse
Spouse

53 - Medical Card Details

If you or your spouse held a medical card at any time during the year 1998/99 please tick the appropriate box(es)

Self

Spouse

CAPITAL GAINS AND CHARGEABLE ASSETS

54 - Capital Gains Tax

(Write "NONE" where appropriate.)

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets e.g. land, shares, paintings, antiques etc. made by you or your spouse in the year ended 5 April 1999 and **attach computation** of the chargeable gains.

State the amount of chargeable gains (net of allowable losses) arising in the year ended 5 April 1999

	Self	Spouse
Amount	£ <input type="text"/>	£ <input type="text"/>
Less Annual Exemption	£ (<input type="text"/>)	£ (<input type="text"/>)

Identify separately details of:

- any rolled over gains which arose during the year, or
- any asset for which roll over relief was previously claimed but .
ceased to be used for business purposes in the year ended 5 April 1999

55 - Chargeable Assets Acquired

If you or your spouse acquired any chargeable assets, e.g. land, shares, paintings, antiques etc. in the year ended 5 April 1999, give details here

**VOLUNTARY SELF-ASSESSMENT
OPTION TO CALCULATE YOUR LIABILITY**

Although there is no legal obligation on you to do so, you may if you wish, indicate in the space provided below your figure for tax payable / repayable for 1998/99.

Payable	(P8)	£ <input type="text"/>
Repayable	(R8)	£(<input type="text"/>)

Where you do complete this panel and the Inspector agrees with your calculation at the time of making the assessment, the notice of assessment will show the tax figure you have calculated. If the Inspector disagrees with your calculation, a notice of assessment showing the Inspector's calculation will be issued to you. A computation sheet [Form VSA (IT)] is available on request from your tax office.