



Form 11

1999/2000 Tax Return



EURO

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

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RSI NUMBER

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

PLEASE RETURN TO →

Use any envelope and write "Freepost" above the address

A STAMP IS NOT REQUIRED

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS OF THE YEAR ENDED 5 APRIL 2000 RETURN OF CHARGEABLE ASSETS ACQUIRED IN THE YEAR ENDED 5 APRIL 2000 AND CLAIM FOR ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 5 APRIL 2000

This tax return should be completed and returned to the address shown above on or before **31 January 2001**.

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 1999/2000 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, or on Revenue's Internet Site at <http://www.revenue.ie>

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 2000, 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 2000.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards allowances and reliefs claimed and as regards outgoings 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)

INCOME DETAILS FOR THE YEAR ENDED 5 APRIL 2000

1 - Income from Trade, Profession or Vocation (Including Farming & Partnership Income)

Description of Trade etc.

Address at which carried on (business address)

Accounting period covers period from / / to / /

Amount of adjusted net profit for accounting period £

Profit assessable for year ended 5 April 2000 (if a loss, enter "NIL") à £

Balancing Charges à £

Deduct any unused capital allowances from a prior year à £ ()

(Amount deducted cannot exceed profits and balancing charges)

Losses - Amount of unused losses from a prior year (S. 382 TCA 1997) £ ()

Amount of loss (if any) in this trade in year ended 5 April 2000 £ ()

Do you wish to set this loss against your other income under S. 381 TCA 1997 ?

Yes No

Capital Allowances: Machinery and Plant à £ ()

Industrial Buildings (incl. Farm Buildings Allowance) à £ ()

Other à £ ()

If there are no/insufficient profits, do you wish to add any unused capital allowances to any loss made in the trade for this year (S. 392 TCA 1997) ?

Yes No

Where the income arises from a partnership, show the tax reference of the partnership here

(Please attach accounts together with any computations of the profits, balancing charges and capital allowances shown.)

2 - Income from other Trade, Profession or Vocation (Including Farming & Partnership Income)

Description of Trade etc.

Address at which carried on (business address)

Accounting period covers period from / / to / /

Amount of adjusted net profit for accounting period £

Profit assessable for year ended 5 April 2000 (if a loss, enter "NIL") à £

Balancing Charges à £

Deduct any unused capital allowances from a prior year à £ ()

(Amount deducted cannot exceed profits and balancing charges)

Losses - Amount of unused losses from a prior year (S. 382 TCA 1997) £ ()

Amount of loss (if any) in this trade in year ended 5 April 2000 £ ()

Do you wish to set this loss against your other income under S. 381 TCA 1997 ?

Yes No

Capital Allowances: Machinery and Plant à £ ()

Industrial Buildings (incl. Farm Buildings Allowance) à £ ()

Other à £ ()

If there are no/insufficient profits, do you wish to add any unused capital allowances to any loss made in the trade for this year (S. 392 TCA 1997) ?

Yes No

Where the income arises from a partnership, show the tax reference of the partnership here

(Please attach accounts together with any computations of the profits, balancing charges and capital allowances shown.)

3 - Credit for Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 1999/2000 on fees for professional services. à £

Self	Spouse	Official use Only
£	£	D1/F1
£	£	BI
£ ()	£ ()	T8/S2/T5
		S6
		P2
£ ()	£ ()	T8
£ ()	£ ()	S2
£ ()	£ ()	T5
£	£	D1/F1
£	£	BI
£ ()	£ ()	T8/S2/T5
		S6
		P2
£ ()	£ ()	T8
£ ()	£ ()	S2
£ ()	£ ()	T5
£	£	R7/R6

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	<input type="text"/>
Nature of Income	<input type="text"/>
Amount of Income	<input type="text"/>

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

5 - Income from Land and Property in the State

Location of property	<input type="text"/>
Type of income (rent, premium etc.)	<input type="text"/>
Type of property (house, land etc.)	<input type="text"/>
Statute acreage, if land	<input type="text"/>

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

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

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:

<input type="text"/>	à	£	£
<input type="text"/>	à	£	£
<input type="text"/>	à	£	£

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"/>
	£	£
	£	£
	£	£
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"/>
	£	£
	£	£
	£	£
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	<input type="text"/>
From whom received	<input type="text"/>
Show gross amount received / receivable	<input type="text"/>
Enter tax, if any, deducted on payment	£ <input type="text"/>

12 - Distributions of Companies Resident in the State

(a) Gross Distributions (i.e. Distributions plus Dividend Withholding Tax) - other than category (b) below

(b) Gross Distributions out of exempt patent income (i.e. Distributions plus Dividend Withholding Tax)

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

	Self	Spouse	
	£	£	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 DV5/DV6

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** à £

14. Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit
Self Spouse
State amount of payments £ £
Enter amount chargeable to tax à £ £

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

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

17. Total Tax Deducted under PAYE per P60s/P45 à £ () £ ()

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) £ £
State nature of payment(s)
Enter amount chargeable to tax à £ £

19 - Allowable Deductions Incurred in Employment

Expenses (Attach list) £ £
Capital Allowances £ £
Superannuation Contributions £ £
(where not deducted above)

Totals à £ £

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: à £ £

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="checkbox"/>	Road Tax <input type="checkbox"/>
Insurance	<input type="checkbox"/>	Insurance <input type="checkbox"/>
Servicing & Repair	<input type="checkbox"/>	Servicing & Repair <input type="checkbox"/>
Private fuel	<input type="checkbox"/>	Private fuel <input type="checkbox"/>
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

[e.g. Share Options, 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

à £ £
à £ £
à £ £

(Include details of sums regarded as income under the "transfer of assets" provisions (Section 806 TCA 1997) and any scrip dividends received from unquoted resident companies.)

Self	Spouse	Official use only
£	£	M1/U1
£	£	M3/U3 DB1/DB2
£	£	M2/U2
£	£	M4/U4
£ ()	£ ()	R1/R3
£	£	V5/V6
£	£	M5/U5
£	£	
£	£	
£	£	

FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, 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	£ <input type="text"/>	£ <input type="text"/>	
	Show Net Amount			à

23 - Great Britain & Northern Ireland: Employment / Pension

Description of Employment / Pension		Self	Spouse	
<input type="text"/>	Gross Amount	£ <input type="text"/>	£ <input type="text"/>	
	U.K. Tax	£ <input type="text"/>	£ <input type="text"/>	
	Show Gross Amount			à

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

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

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

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

Include here UK dividends which were subject to Irish tax on encashment - show the net amount and Irish tax

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

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

27 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year ended 5 April 2000, of which you or your spouse were the beneficial owner of the deposits held:

- (i) Name and address of deposit holder (bank etc.)
- (ii) Date account was opened / /
- (iii) Amount of money deposited on opening the account (in Euro) £
- (iv) 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 2000, of which you or your spouse were the beneficial owner:

- (i) Name and address of offshore fund
- (ii) Date material interest was acquired / /
- (iii) Amount of payment made in acquiring the material interest (in Euro) £
- (iv) 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 2000	à <input type="text"/>

Self	Spouse	Official use only
£	£	DK5/DK6
£	£	DK1/DK2
£	£	DK5/DK6
£	£	
£	£	
£	£	
£	£	
£	£	S3

30 - Payments made under Deed of Covenant

Date of Deed

To whom paid

Address

Gross amount payable in year ended 5 April 2000 à

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 2000 à

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

	Self	Tick <input checked="" type="checkbox"/> if a "once off" payment	Spouse
Amount paid in year ended 5 April 2000	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount paid between 6 April 2000 & 31 January 2001 (for which relief is claimed in 1999/2000 if relevant)	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount paid in a prior year (if any) for which relief has not been obtained	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount claimed for 1999/2000			à

If you or your spouse were born before 6 April 1970, 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)

Date loan taken out (if since 6 April 1995) / /

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 2000 à

(Attach certificates unless lender is a Building Society)

B. Interest on Loans applied in acquiring interest in unquoted trading 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 2000 à

(Attach certificates)

ARTISTS EXEMPTION

34 - Artists Exempt Income (Section 195 TCA 1997)

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

Self	Spouse	Official use only
£	£	A6
£	£	J8 or A6
£	£	J3
£	£	J4 J5
£	£	J6
£	£	AR1/AR2

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 1999/2000 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 2000, 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

Spouse

Self

Spouse

53 - Medical Card Details

If you or your spouse held a medical card at any time during the year 1999/2000 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 2000 and **attach computation** of the chargeable gains.

State the amount of chargeable gains (net of allowable losses) arising in the year ended 5 April 2000

	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 2000

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 2000, 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 1999/2000.

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.