

# Form 12

## Tax Return for the year 2004 (Employees and Pensioners)



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

This form is to be completed by a person (other than a Company Director) whose main source of income is from an employment or pension. It should be sent to the return address shown.

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2004  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2004

### 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 1 January 2004 to 31 December 2004.

### NOTE - If in the year 2004 you:

- 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

a return of income on Form 11 should be made, as you are a chargeable person and subject to self-assessment.

All Revenue Forms and Information Leaflets are available from the Revenue Forms and Leaflets Service at Lo-call 1890 30 67 06 (ROI only), from Revenue's website [www.revenue.ie](http://www.revenue.ie), or from any Revenue office.

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 which 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 outgoing and charges are stated correctly.

Signature  Date

Capacity of Signatory

Main Residence 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)

This Form 12 is to be completed by a person (other than a Company Director) whose main source of income is from a PAYE employment or pension. A Company Director should complete a **Form 12 Directors**.

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 content of this form, you should refer to the Guide to Completing 2004 Tax Returns available from any Revenue office, from Revenue's Forms & Leaflets Service at Lo-Call 1890 30 67 06 (ROI only) or from Revenue's website [www.revenue.ie](http://www.revenue.ie).

	<b>Panel(s)</b>
 <b>Personal Details</b>	<b>1</b>
 <b>Employments, Offices, Pensions, etc.</b>	<b>2 - 10</b>
 <b>Income from Rental Income, Distributions, etc.</b>	<b>11 - 17</b>
 <b>Foreign Income</b>	<b>18 - 20</b>
 <b>Income from sources not shown elsewhere</b>	<b>21</b>
 <b>Annual payments, Charges and Interest paid</b>	<b>22 - 25</b>
 <b>Claim for Tax Credits, Allowances and Reliefs</b>	<b>26 - 40</b>
 <b>Capital Gains Tax</b>	<b>41</b>
 <b>Additional Items</b>	<b>42</b>
 <b>Details of Property Based Incentives on which Relief is due in 2004</b>	<b>43</b>

## PERSONAL DETAILS

### 1 - In the year 2004, please indicate whether 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)

**If you are separated/divorced, enter the amount of any maintenance received by you in Panel 21, page 5, or maintenance paid by you, in Panel 22, page 6.**

	Self	Spouse
For the year 2004, if you or your spouse were:		
- Born before 1/1/1940, state date(s) of birth	<input type="text"/>	<input type="text"/>
- A Proprietary Director i.e. owned/controlled more than 15% of the Share Capital of a company, state % holding	<input type="text"/> %	<input type="text"/> %
- Claiming an exemption from PRSI, tick <input checked="" type="checkbox"/> the box and state reason	<input type="checkbox"/>	<input type="checkbox"/>

**2 - Employment**

Employer's Name

Address

Employer's PAYE Registered Number

Description of Employment

Gross Amount of Income (Attach P60(s))

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

	Self	Spouse
Employer's Name	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>	<input type="text"/>
Employer's PAYE Registered Number	P1 <input type="text"/>	P1 <input type="text"/>
Description of Employment	<input type="text"/>	<input type="text"/>
Gross Amount of Income (Attach P60(s))	€ <input type="text"/>	€ <input type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	M1 <input type="text"/>	M1/V7 <input type="text"/>

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

Name of Payer(s)

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

**4 - Total Tax Deducted under PAYE per P60/P45**

**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)

Name of Payer(s)	<input type="text"/>	<input type="text"/>
Gross Amount of Income (Attach P60(s)/P45(s))	€ <input type="text"/>	€ <input type="text"/>
Total Tax Deducted under PAYE per P60/P45	€ <input type="text"/>	€ <input type="text"/>
State type of payment	<input type="text"/>	<input type="text"/>
Amount of payment	E4 € <input type="text"/>	E4 € <input type="text"/>
Date payment started	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Date payment ceased if applicable	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)	E7/E9 € <input type="text"/>	E7/E9 € <input type="text"/>

**6 - Employment/Pension (NON - PAYE)**

Name and Address of Payer(s)

Gross Amount of Income

**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**

Expenses

Nature of Employment

Capital Allowances

Superannuation Contributions (where not deducted by employer)

Total

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

Name and Address of Payer(s)	<input type="text"/>	<input type="text"/>
Gross Amount of Income	E2 € <input type="text"/>	E2 € <input type="text"/>
Name of Payer(s)	<input type="text"/>	<input type="text"/>
Gross amount of payment(s)	€ <input type="text"/>	€ <input type="text"/>
Nature of payment(s)	<input type="text"/>	<input type="text"/>
Amount chargeable to tax	€ <input type="text"/>	€ <input type="text"/>
Expenses	€ <input type="text"/>	€ <input type="text"/>
Nature of Employment	<input type="text"/>	<input type="text"/>
Capital Allowances	€ <input type="text"/>	€ <input type="text"/>
Superannuation Contributions (where not deducted by employer)	€ <input type="text"/>	€ <input type="text"/>
Total	W1 € <input type="text"/>	W1/V6 € <input type="text"/>

**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

Shares

Other

Specify

PRSAs	E6 € <input type="text"/>	E6 € <input type="text"/>
Shares	E6 € <input type="text"/>	E6 € <input type="text"/>
Other	E6 € <input type="text"/>	E6 € <input type="text"/>
Specify	<input type="text"/>	<input type="text"/>

## 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 RENTAL INCOME, DISTRIBUTIONS, ETC.

### 11 - 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 12 below.

€

€

If you do not wish to avail of Rent-a-Room relief, tick  the box and include the income in Panel 12 under Gross Rent receivable.

### 12 - 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 43 on page 10 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

D7 €

D7 €

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

€( )

€( )

### 13 - 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**

	Self	Spouse
	€	€
	€	€
	€	€
	€	€
<b>D5</b>	€	€

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

(Other than deposit interest on Accounts in Panel 15 below)

Number of Deposit Accounts held

Gross interest received

<b>C1</b>	€	<b>G1</b> €

### 15 - 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

<b>C3</b>	€	<b>G3</b> €
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If the account is a Special Term Share Account, give the gross amount after the relevant exemption.

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

Number of Agreements held

Gross amount of income received

<b>C2</b>	€	<b>G2</b> €

### 17 - Distributions ("Dividends") of Companies Resident in the State

Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)

<b>C5/C7</b>	€	<b>G5/G7</b> €
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## FOREIGN INCOME

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in Panel 18.

### 18 - Great Britain and Northern Ireland: Dividends

(not subject to Irish Tax on encashment)

Net Dividend(s) Received

<b>D8</b>	€	<b>D8</b> €
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### 19 - Foreign Pensions

Great Britain and Northern Ireland - State gross amount

Tax deducted and not refundable (if any)

Nature of pension

<b>D8</b>	€	<b>D8</b> €
<b>D9</b>	€	<b>D9</b> €

Other Foreign Pension - State gross amount

Tax deducted and not refundable (if any)

Nature of pension

<b>D8</b>	€	<b>D8</b> €
<b>D9</b>	€	<b>D9</b> €

### 20 - Transborder Relief

Amount of Salary on which you are claiming Transborder relief

Amount of Transborder relief being claimed (attach computation)

	€	€
	€	€

## INCOME FROM SOURCES NOT SHOWN ELSEWHERE

### 21 - Income from sources not shown elsewhere

Give full details of all income

	€	€
	€	€
	€	€

# ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

## 22 - 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

Relationship, if any, of recipient to payer

Self

Spouse







A6

€

A6

€



## 23 - Retirement Annuity Contracts

If you are claiming relief in respect of Retirement Annuity Contracts (RACs) please 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 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

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

 /  / 
 /  / 

€

€

€

€

€

€

J3

€

J3

€

## 24 - Personal Retirement Savings Account (PRSA)

Only complete Panel 24 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 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

- PRSA 1

- PRSA 1 (Net Pay)

- PRSA 2 AVC (Net Pay)

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  
(Note to include this in Panel 9 on page 3)

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

€

H1

€

## 25 - Interest Paid in Full

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

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

Self

Spouse

J4	/	/	J4 / /
J5	€		J5 €
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		%	%

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

## 26 - 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

F5 €

## 27 - PAYE Tax Credit

Tick  if claimed

M1  M1/V7

## 28 - Blind Person's Tax Credit

Tick  appropriate box

One spouse blind

Both spouses blind

One Spouse has Guide Dog

Both Spouses have Guide Dog

W6   
W6

W6   
W6

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

## 29 - 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

K6 €  K6 €

## 30 - 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

(b) Widowed Parent Tax Credit

(c) Incapacitated Child Tax Credit

(d) Increased Exemption for Dependent Children

M6   
B2

B8   
B5

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

### 31 - Incapacitated Person

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

Amount paid for employing a carer in the year 2004

K7	€		K7	€
----	---	--	----	---

### 32 - (a) Permanent Health Insurance (if not deducted from Gross Pay by Employer)

Name of Insurer

--	--

Amount paid in the year 2004

M5	€		M5	€
----	---	--	----	---

### - (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

M4	€		M4	€
----	---	--	----	---

### 33 - BES and Film Relief

Amount of relief claimed in the year 2004

- BES

J9	€		J9	€
----	---	--	----	---

- Film Relief

J7	€		J7	€
----	---	--	----	---

### 34 - 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	€
----	---	--	----	---

### 35 - Trade Union Subscriptions

Amount paid in 2004

T3	€		T3	€
----	---	--	----	---

### 36 - 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 43 on page 10 of this return

€	€
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### 37 - 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	€
----	---	--	----	---

### 38 - 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

€	€
---	---

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

### 39 - 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

€	€
---	---

### 40 - Health Expenses

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

H5	€		H5	€
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# CAPITAL GAINS AND CHARGEABLE ASSETS

## 41 - Capital Gains Tax for the year 1 January 2004 - 31 December 2004

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 2004.

	Self	Spouse
Chargeable Gain/s (excluding Foreign Life Policies)	€	€
Previous Gain/s 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)	€	€

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

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

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

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

## ADDITIONAL ITEMS

### 42 - Additional Items

The following have not been included in this Form 12. If you have anything to declare in relation to any of these enter the required statutory information in the space provided. Alternatively, it may be more appropriate for you to complete a Form 11, available from Revenue's website [www.revenue.ie](http://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	Foreign Income other than pensions/UK dividends
Residential Development Land	Rents etc., paid to non residents
Artists Exemption (Section 195 TCA 1997)	Clawback of Employer's TRS
Credit for Withholding Tax	Distributions out of exempt patent income
Income from Qualifying Patents	Donations to Approved Bodies
Settlement, Covenant, Estate Income	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

Details	Self	Spouse

**43 - DETAILS 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		
Town Renewal	S.372AP & AR		
Seaside Resort	S.372AU		
Rural Renewal Scheme	S.372AP & AR		
Living over the Shop	S.372AP & AR		
Park and Ride	S.372AP & AR		
Student Accommodation	S.372AP		

**Industrial Buildings Allowance**

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