²⁰²³¹²⁰ Income Tax Return and Self-Assessment for the year 2023 **Form 11**





, 5			,
TAIN	GCD		
		Pe	ersonal Public Service Number (PPSN)
			emember to quote your PPSN in any
		CO	ommunication with your Revenue office.
		lf s	submitting this return use any envelope and
		wr	rite "Freepost" above the Return Address.
	e-Filer, required to file an electron 7EA, you must file your return thro	iic return in	O STAMP REQUIRED
	even though you have received th		Return Address
Even if you are not cor	nsidered a mandatory e-Filer, ROS	is the quickest.	Office of the Revenue Commissioners
easiest and most conv	enient way to file your return and	pay your tax. It	Collector-General's Division
	orm and to pay any tax (which will PRSI and Universal Social Charge		PO Box 354 Limerick
electronically. ROS als	o provides an instant calculation of		Linenck
liability. Access ROS at	ł www.revenue.ie		
	, CHARGES AND CAPITAL GAIN		
	DITS, ALLOWANCES AND RELIE FOR THE YEAR ENDED 31 DECE		ENDED 31 DECEMBER 2023
	FOR THE TEAR ENDED 31 DECE	EWIDER 2023	
NOTE: 1 A 'chargeable person	on' for self-assessment nurnoses	s is a nerson who is c	chargeable to tax on that person's own
			od. A 'chargeable person' is required to
	1 Tax Return and Self-Assessme		
			from all non-PAYE sources (including incom) for Self-Assessment and must file a Fo
11 for that year.	1 €30,000 of filore is regarded as	a chargeable persor	il loi Seli-Assessment and must life a Fo
3. An individual with a			n-PAYE income (including income subject
•	more is regarded as a 'chargeal	ble person' for Self-A	Assessment and must file a Form 11 for the
year. 4. An individual who w	was granted share options or ope	ened a foreign bank a	account in 2023 is a chargeable person.
5. A proprietary direct	or is a chargeable person.	-	
•	Tax Self-Assessment system ap	•	
			nalties and criminal sanctions for the failur e return, or claiming tax credits, allowance
reliefs which are not d	ue. In the event of a criminal pro-	secution, a person co	onvicted on indictment of an offence may
			e difference between the declared tax due
YOU MUST SIGN TH	d to be due and / or to imprisonm	iciit.	
		ef this form contains	a correct return in accordance with the
	s Consolidation Act 1997 of	ci, tilis lorrii coritairis	ta correct retain in accordance with the
– All the sources of my	y income and the amount of inco	me derived from each	h source in the year 2023, and
-	quisitions of chargeable assets a	nd the amount of cha	argeable gains that accrued to me in the
year 2023	so host of my knowledge and hali	of all the particulars	given as regards gifts and inheritances
			given as regards gifts and inheritances ngs and charges are correctly stated.
Signature			Date DD/MM/YYY
Capacity of Signatory			
	ase of query about this return)		
•	asc of query about this return)	Contact Name	
Agent's TAIN		Contact Name	
Client's Ref.		Telephone or E-	-mail

2023120				AN'	ΥP	AN	EL(S) OR SECTION(S)	THAT DO NO	T REQUIRE	AN ENTRY	SHOULD E	BE LEFT BL	.ANK
PPSN													

If you complete and submit this tax return on or before **31 August 2024** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2024** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2024. On that date you must also pay any balance of tax due for 2023. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheet.**

When completing this return you should read the appropriate Form 11 Helpsheet. A copy of the Form 11 Helpsheet and a "Guide to Completing 2023 Pay & File Self-Assessment Returns" are available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2023 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

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A - PE	ERSONAL DETA	AILS [1 - 20]							
	are completing this r	= =	a deceased	individ	dual				
	e: in the case of a mai					ection wh	nere the de	eceased	was the assessable
	se or nominated civil poster the date of death		od to wnich i	ınıs reti	urn reters)				
. ,	nter the name and ad		code (if knov	vn)					
	the personal represe								
(1.	e. executor, administr	rator, etc.)							
(c) Eı	nter the date grant of	probate or letter o	of administra	tion wa	s obtained				DDIMMIYYYY
2. Inser	t ⊠ in the box to indicate	ate your civil statı	ıs	3.					ed in 2023 insert ⊠ in the
(a) Si	ingle				box to ind	icate you	r previous	status a	nd state date of change
(b) M	arried				Single]	Married [In a Civil Partnership
(c) In	a Civil Partnership				Widowed	J			Surviving Civil Partner
(d) M	arried but living apart						L		
	wholly or mainly mair				Married bu	ut living ap	part [In a Civil Partnership but living apart
1	pouse insert ⊠ in the a Civil Partnership bu				Divorced		Г		Former Civil Partner
1 ' '	wholly or mainly mair				2.10.000		L		
	ivil Partner insert ⊠ ir				Date of Ma	arriage or	Civil Partn	nership	DD/MM/YYYY
(f) W	/idowed								
(g) A	Surviving Civil Partne	er			Date of Se	paration	or Divorce		DD/MM/YYYY
(h) D	ivorced				Spouse's	or Civil Pa	artner's		
(i) A	former Civil Partner				date of dea		ai ti ici 3		
4. If ma	rried or in a civil partn	ership, insert ⊠ ir	n the box to i	ndicate	e basis of a	ssessmer	nt applicab	le for 20	23
	Assessment	•	arate Assess	ment			Single Trea	atment	
1	se's or Civil Partner's	Details							
(a) P	PSN					(d)	Date of bir	rth	
(b) S	urname					(a)	Gender	Ma	le Female
					Ī	(e)	Gender	ivia	ie remaie
(c) Fi	rst name(s)				_ 	(f) [Date of Ma	arriage o	r DD/MM/VVVV
(0)11	rot name(o)				<u> </u> 	(Civil Partne	ership	
6. State	the number of Deper	ndent Children							
-	wish to claim Widow		-	artner	with Deper	dent Chil	d Tax Cred	dit	DD/MM/YYYY
	date of death of your date of birth	spouse or civil pa	artner						
o. Toui	date of biltin							_	
0 Incor	t ⊠ in the relevant has	v(aa) ta indiaata f	or 2022 if yo	u and /	or vour on	ougo or		Se	lf Spouse or Civil Partner
	t ⊠ in the relevant bo partner are / is subject						Yes	□ N	
	duals (i.e. under Chap						Э		0 103 110
	il partner is so subjec I in the box(es) to indi			-				29	
	manently Incapacitate		ou and 7 or y	our ope	5400 OF 01VI	i partifor t	WOIO		
11. A Pr	oprietary Director, i.e.	owned / controlled	d more than '	15% of	the share o	apital of a	a company		
12. A ho	older of a 'full' Medical	Card or having e	ntitlement to	one ur	nder EU Re	gulations	;		
13. Entit	tled to an exemption fr	om PRSI							
(a) S	State reason - Self								
(b) S	State reason - Spouse	or Civil Partner							
` / -	1	-							

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	of Liability																													
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Non-F	Resident									Self											Sp	ou	se	or (Civil	l Pa	artne)r		
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	Enter your Tax Identifi	cation l	Numbe	er 🗀	\top			П					T	T	T		1				T		T	Τ	П	\top	\top	П		
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16. If y	ou are resi	dent in	anotne	er ivie	mbe	r Stai	te of	tne	Eur	opea	n (Jom	ımı	JNIT	ies,	, ins	sert	⊠ Ir	ı tr	ie b	ox		Į							
17. A n	on-residen	t is not	due ar	ıy tax	k cre	dits o	r relie	efs (exce	ept a	s p	rovi	de	d fo	r in	S.	103	2(2))											
If y	ou wish to	claim a	portio	n of t	he al	llowa	nces	/ re	liefs	und	er	S. 1	03	2(2) st	ate	the	am	our	nt of	yo	ur								_
(a)	Income ch	argeabl	e in th	e Sta	ate																			╝,			<u>],</u> [\perp		- 00
(b)	World inco	me (inc	ludes	incor	ne cl	narge	able	in t	he S	State)											[\top	٦Г	\top		. 00
(5)						90					,											Į		ᆜ,			,_			. 00
	the case of lividuals un																are	nor	n-r∈	esid	ent	, th	еу а	are	both	h ta	xed	as s	sing	le
(a)	Insert ⊠ in income, ar Ireland and	nd your	spous	e's o	r civi	l parti	ner's	WO	rldw	ide i	ncc	ome	ino,	cluc	ling	for	eigr													
	Where all the known as a The application chargeable with the transfer of the t	aggrega ation sh	ation re nould p	elief,	may	be di	ue. If	you	ı wis	sh to	cla	aim '	this	re	lief	yοι	sh	ould	l in	cluc	le a	an a	appl	lica	tion	witl	h thi	s fo	rm.	not

2023120 ANY PANEL(S) OR SECTIO	N(S) THAT DO NOT REQUIRE	AN ENTRY SHOULD BE LEFT BLANK
PPSN		
Mandatory Disclosure	Self	Spouse or Civil Partner
19. The number assigned to a transaction by the		011111 01101
Revenue Commissioners under S. 817HB		
20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))		
(Expression of Doubt: If you have a genuine doubt about		w to any item in the return, provide
details of the point at issue in the entry fields provided on p	age 36)	
B - SELF-EMPLOYED INCOME [101 - 167]		
(Including Farming & Partnership Income) Note: If you and / or your Spouse or Civil Partner have	/ has more than one Trade, P	rofession or Vocation
insert ⊠ in the box and complete Appendix 1 on pages		
		Primary Trade Spouse or
		Self Civil Partner
101. Insert \boxtimes in the box to indicate to whom the income refe	rs	
102. Description of Trade, Profession or Vocation (you must	clearly describe the trade)	
Do not submit accounts with this return. Instead you M		
103. Does the trade include relevant operations for the purp (Relevant operations mean operations in the constructions)		
104. If you are employed by An Post as a sub-postmaster /	•	
as a Social Welfare Branch Manager, insert ⊠ in the t	юх	
Where there is an entry at Line 104 there must be an 105. If this source of income ceased during the year 2023 s	-	
•		
106. If you are a farmer insert ⊠ in the box and complete L	nes 119 and 120 on page 7, if	applicable
Profit assessable 107. (a) Amount of adjusted net profit for accounting period		.00
(b) Amount of adjusted net loss for accounting period		
108. Enter the assessable profit even if this is the same as This should include income assessable under S. 98A(.		
situations) where appropriate	r), (Neverse i Terrilariis iii tiadii	.00
Start Your Own Business relief		
109. If you are claiming relief under S. 472AA for starting you (a) State the date of the commencement of the new both		
(Note: This relief is only available to businesses w		31/12/2018)
(b) Insert ⊠ in the box to confirm that you have been u		ediately before
the commencement date (see Form 11 Helpsheet Balancing Charges	for more information)	
110. (a) Amount arising from capital allowances which were	deductible in arriving at	
relevant income for USC	and the boreling to the first of	.00
(b) Amount arising from capital allowances which were relevant income for USC	not deductible in arriving at	
Unused Capital Allowances from a prior year		
111. (a) Amount carried forward which is allowable as a dedu		
i.e. allowances under S. 284(1), 272(3), 658(2)(b), all accordance with subsections (3A), (3AA), (3B) or (3B)		00
(b) Amount carried forward which is not allowable as a		
i.e. allowances other than those claimed under the S	sections specified in (a) above,	
and are not specified relief capital allowances (as se	•	
(c) Specified Relief Capital Allowances (as set out in S	•	-00
(i) Specified property relief capital allowances, a	3 defined in 5. 53 TAAE	
(ii) All other specified relief capital allowances		00
Capital Allowances for the current year [112 - 115] 112. Where a claim to tax relief on property based incenti	ve schemes is included below	_
insert ⊠ in the box and give details in Panel O on page		
113. Machinery and Plant		
(a) If any amount entered above refers to 'energy-effic	ient equipment' under S. 285A	.00
enter that amount here (b) If any amount entered above refers to 'childcare ar	nd fitness centre aquinment'	
under S. 285B enter that amount here	a naicoo cenae equipinient	
(c) If any amount entered above refers to 'gas vehicle:	and refuelling equipment'	.00
under S. 285C enter that amount here		1 1 1-1 1 1-1 1 1 1 1 1 1 1 1 1 1 1 1 1

2023120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN E	ENTRY SHOULD BE LEFT BLANK
PPSN PPSN PPSN PPSN PPSN PPSN PPSN PPSN	
B - SELF-EMPLOYED INCOME [101 - 167] contd.	Primary Trade
(Including Farming & Partnership Income) (d) If any amount entered above refers to 'farm safety equipment' under	
S. 285D enter that amount here and complete Line 113(d)(i)	00
(i) Enter the qualifying certificate number(s) issued by the Department of Agriculture and the Marine and the amount(s) claimed from this certificate(s)	
Certificate Númber	Amount claimed from this certificate
	-00
	.00
114. Industrial Buildings and / or Farm Buildings Allowance (a) Amount which is allowable as a deduction for Universal Social Charge (USC),	
i.e. allowances under S. 272(3) and 658(2)(b)	00
(b) Amount which is not allowable as a deduction for USC, i.e. allowances other	
than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	,
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)	
(Note: As provided for in Part 12, Chapter 4A, passive investors should not	
include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)	
(i) Specified property relief capital allowances, as defined in S. 531AAE	
other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below	,
(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances,	.00
enter the amount of capital allowances and provide the following	
 (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) 	
qualifying experientale was incurred, include Elicode (ii known)	
(II) Details of the aggregate of all qualifying expenditure incurred by	
the individual in respect of the qualifying premises (III) A brief description of the nature of the retail or other service which	
is provided or is to be provided in the qualifying premises,	
e.g. newsagent, grocer, doctor, dentist, legal services,	
restaurant / bar / cafe, etc. (iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated	
capital allowances provided for under S. 273(3)(k)(i) enter the amount	,
of capital allowances and provide the following (I) The aggregate amount of specified capital expenditure incurred	
	00
(II) The address of building or structure, include Eircode (if known)	
(iv) In respect of building used for the purposes of providing childcare services or a	.00
fitness centre to employees (S. 843B) enter the amount of capital allowances	
(v) All other specified relief capital allowances	,,00
115. Other Capital Allowances	
Losses [116 - 118] 116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year	
2023 (other than a relevant loss as defined in S 381B) against your other income,	-00
enter the amount of the loss. Claim to be made on or before 31/12/2025	
(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2023 against your other income, enter the amount of the loss.	
Claim to be made on or before 31/12/2025	00
(Note: relief is restricted to a maximum of €31,750)	
(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2023	
(S. 392), enter the amount of unused Capital Allowances.	
Claim to be made on or before 31/12/2025	
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)	.00
(I) Specified property relief capital allowances, as defined in S. 531AAE	.00
(II) All other specified relief capital allowances	
(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)	00
PAGE 6	FOR OFFICE USE ONLY

	FREQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN	
B - SELF-EMPLOYED INCOME [101 - 167] contd.	
(Including Farming & Partnership Income) Unused losses from a prior year	Primary Trade
117. (a) Amount of unused losses from a prior year (S. 382) other than residen	
land losses where the relevant claim was not made to and received by before 7/4/2009	Revenue,00
(b) In respect of unused residential development land losses from a prior relevant claim was not made to and received by Revenue before 7/4/2	year where the
relevant claim was not made to and received by Revenue before 7/4/2 (i) Amount of tax credit due in respect of these losses (S. 644AA(6))	
(ii) Amount of tax payable on the profits or gains of the combined tra	, , , , , , , , , , , , , , , , , , , ,
Terminal Loss Relief	ade (S. 644AA(7))
118. (a) If this trade ceased in 2023 and you wish to claim terminal loss relief for	or the years 2022, 2021, and 2020 state
(i) Amount of unused loss in the final 12 months to the date of cess	
(ii) Amount of unused capital allowances in the final 12 months to the date of cessation	ne
(b) If you wish to claim terminal loss relief for the year 2023 in respect of a made in a subsequent year state	a loss
(i) Amount of the loss relief available for 2023	-00
(ii) The date the trade ceased	
Farmers	
119. (a) Relief for qualifying farmer under S. 667B used in 2023	
(b) Relief for qualifying farmer under S. 667B used in prior years	
(c) Insert $oxtimes$ in the box if you are a partner in a Registered Farm Partnersh	ip as defined by S. 667C
(d) Relief for partner in Registered Farm Partnership under S. 667C used	in 2023
(e) Relief for partner in Registered Farm Partnership under S. 667C used	in 2022, 00
(f) Relief for partner in Registered Farm Partnership under S. 667C used i	n 2021 .00
(g) Insert $oxtimes$ in the box if this trade relates wholly or in part to Share Farmin	
(h) Insert in the box if you wish to elect for income averaging for the year (and subsequent years)	ar 2023
(i) Insert ⊠ in the box if the assessable profits for this year are computed	in
accordance with S. 657 (income averaging) (j) Insert ⊠ in the box if you wish to withdraw from income averaging for the	ne vear 2023
(k) (i) Insert ⊠ in the box if you wish to temporarily elect out of income a	_
for this year in accordance with S. 657(6A)	
(ii) Enter the amount of adjusted net profit which would be assessab year if you had not applied for income averaging	le for this
Succession Farm Partnership 120. (a) Succession Farm Partnership tax reference number	
(b) Date this Partnership was entered on the Register of Succession Farm	n Partnerships
with the Department of Agriculture, Food and the Marine (c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S	. 667D(2) Farmer
(c) indicate if you are a Farmer of a Successor within the meaning of S	Successor
(d) Insert ⊠ in the box to confirm that no "Successor" in this partnership w	
(e) Your share of the profits as per the partnership agreement	. (%)
(f) Amount of Succession Tax Credit due under S. 667D	.00
(g) Amount of Succession Tax Credit under S. 667D used in prior years	, , , , , , , , , , , , , , , , , , , ,
Credit for Professional Services Withholding Tax (PSWT)	
121. Gross withholding tax (before any interim refund) related to the basis periodees for Professional Services. Do not include credit for Relevant Contract	
PRSI paid122. If you are employed by An Post as a sub-postmaster / postmistress, or by	the
Department of Social Protection as a Social Welfare Branch Manager, ent	ter the
amount of PRSI, if any, paid direct to An Post / Department of Social Prote in respect of this income	ection,,
PAGE 7	FOR OFFICE USE ONLY

2023120 ANY	PANEL(S) OR SECTI	ON(S) THAT	DO NOT INEQUINE AN ENTRY	эпо	OLD L	<i>_</i>	:FIB	LANK						
PPSN														
EXTRACTS FROM ACCOUNTS [123 - 167] Primary Trade Accounts Information Period (must be completed) Capital Account and Balance Sheet Items [144 - 155]														
Accounts Information Period	(must be completed	d)	Capital Account and Balance S	Sheet I	tems [144 - 1	155]							
123. From		YYY	144. Cash / Capital introduced		, \Box	\square ,[. 00						
124. To	DD/MM/Y	YYY	145. Drawings (Net of Tax and Pension contributions)					. 00						
Extracts From Accounts must be	completed in all cases	where	146. (a) Closing Capital		,	, 	$\overline{}$							
you or your spouse or civil partne	r are in receipt of tradi	ng or	Balance - positive		,Щ	<u></u> ,[Щ	- 00						
professional income, except wher 125. If you have previously submitt			(b) If negative, state amount here			<u></u>		. 00						
relating to this return state the	income tax return with		147. Stock, Work in progress,		\prod	\prod		. 00						
which accounts were submitte	ed (YYYY)		Finished goods 148. Debtors and Prepayments		,	, 	$\dashv \vdash$							
126. (a) Where the income arises from a partnership, enter			149. Cash / Bank (Debit)		,	ا,لــــ	\perp	-00						
the tax reference of the pa	•		149. Casit/ Datik (Debit)		,Ш	Ш,		. 00						
(b) Insert in the box if you a partner within the meaning			150. Bank / Loans/ Overdraft (Credit)					. 00						
(c) If you are in partnership wi		artner	151. Client Account		<u>'</u>	, 	$\dashv \dashv$							
and the accounts informati			Balances (Debit)		.Ш.	<u></u> ∐.l		- 00						
have been submitted under			152. Client Account		$\dot{\Box}$	mí	\Box	. 00						
number (in this Form 11) u	nder which the accoun	ts	Balances (Credit)		,Ш	Щ,	\perp	.00						
information was supplied			153. Creditors and Accruals			<u></u>		. 00						
Income [127 - 129] 127. Sales / Receipts / Turnover			154. Tax Creditors			\prod		. 00						
		-00	155. (a) Net Assets - positive		,	, 		.00						
128. Receipts from Government Agencies (GMS, etc.)		- 00	(b) If negative,		,	ا,إــــــــــــــــــــــــــــــــــــ	\perp							
129. Other Trading Income		. 00	state amount here		,Ш	Ш,І		. 00						
including tax exempt income			Extracts from Adjusted Net P	rofit/	Loss (Comr	outatio	on [156 - 167]						
Trading Account Items [130 - 131]			Profit / Loss per Accounts [
130. Purchases		- 00	156. Net Trade Profit		$\overline{\Box}$. 00						
131. Gross Trading Profits (including		.00	per Accounts 157. Net Trade Loss		,	ا , ا	\perp							
other Trade Receipts / income already listed in the previous sect	ion)		per Accounts		,Ш	Ш,І		- 00						
Expenses and Deductions [132 - 143	The state of the s		•		•	•								
132. Salaries / Wages														
		I I INNI												
		- 00	Adjustments made to Net Prof	it / L os	s nor	۵۰۰۰۱	ınte [1	58 - 1671						
133. Additional Staff Costs		.00	Adjustments made to Net Prof 158. Where there are no adjustn					58 - 167]						
		.00		nents re	equired	d to the		58 - 167]						
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)			158. Where there are no adjustn	nents re	equired	d to the		58 - 167]						
134. Sub-Contractors for the purposes		.00	158. Where there are no adjustn profit / loss per accounts, in159. Motor Expenses160. Donations (Political and	nents re	equired	d to the		-00						
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)		.00	158. Where there are no adjustner profit / loss per accounts, in 159. Motor Expenses160. Donations (Political and Charitable) / Entertainment	nents re	equired	d to the		.00						
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)135. Other Sub-Contractors		.00	 158. Where there are no adjustn profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 	nents re	equired	d to the		-00						
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)135. Other Sub-Contractors136. Consultancy, Professional fees		.00	 158. Where there are no adjustn profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of 	nents re	equired	d to the		.00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 		.00 .00 .00 .00 .00	 158. Where there are no adjustn profit / loss per accounts, in: 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of 	nents re	equired	d to the		-00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 		.00	 158. Where there are no adjusting profit / loss per accounts, in: 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 	nents re	equired	d to the		-00 -00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 140. Depreciation, 		.00 .00 .00 .00 .00	 158. Where there are no adjusting profit / loss per accounts, in: 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 164. (a) Deduction for stock relief under S. 666 	nents re	equired	d to the		-00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 140. Depreciation, Goodwill / Capital write-off 141. (a) Provisions including 		.00 .00 .00 .00 .00 .00	 158. Where there are no adjusting profit / loss per accounts, in: 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 164. (a) Deduction for stock relief under S. 666 (b) Deduction for stock 	nents re	equired	d to the		-00 -00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 140. Depreciation, Goodwill / Capital write-off 		.00 .00 .00 .00 .00 .00	 158. Where there are no adjusting profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 164. (a) Deduction for stock relief under S. 666 (b) Deduction for stock relief under S. 667B 165. Deduction for increase in 	nents re	equired	d to the		-00 -00 -00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 140. Depreciation, Goodwill / Capital write-off 141. (a) Provisions including bad debts - positive (b) Provisions including bad debts - negative 		.00 .00 .00 .00 .00 .00	 158. Where there are no adjusting profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 164. (a) Deduction for stock relief under S. 666 (b) Deduction for stock relief under S. 667B 	nents re	equired	d to the		-00 -00 -00 -00 -00						
 134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 135. Other Sub-Contractors 136. Consultancy, Professional fees 137. Motor, Travel and Subsistence 138. Repairs / Renewals 139. Rental Expenses 140. Depreciation, Goodwill / Capital write-off 141. (a) Provisions including bad debts - positive (b) Provisions including 		.00 .00 .00 .00 .00 .00	 158. Where there are no adjusting profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 164. (a) Deduction for stock relief under S. 666 (b) Deduction for stock relief under S. 667B 165. Deduction for increase in carbon tax under S. 664A 	nents re	equired	d to the		-00 -00 -00 -00 -00						

If you have made any payment(s) during 2023 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

	HAT DO NOT REQUIRE AN ENTRY S	SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
C - IRISH RENTAL INCOME [201 - 216]		
201. *Where a claim to tax relief on property based incentives i 205(d) or 213(b) insert ⊠ in the box and give details in Pane		
Residential Property		
202. Where the registration requirements of Part 7 of the Resider have been complied with in respect of all tenancies which expression residential premises in the year 2023, insert ⊠ in the box		
203. Number of properties let		
204. Gross Rent Receivable	.00	.00
205. Expenses		
(a) Repairs	.00	.00
(b) Allowable interest as per S. 97(2J)		
*/) #0 # 00# # 0000		
*(c) "Section 23" type relief where 2023 is the first year of claim		
(d) Pre-letting expenditure on vacant properties allowed by S. 97A	00	
(e) Other	00	
206. Amount of chargeable profit / allowable loss after expenses l	but before Capital Allowances and loss	es forward
(a) Net profit on residential property	, , , , , , , , , , , , , , , , , , , ,	, 00
(b) Net loss on residential property	, .00	.00
Commercial property, land and all other sources of Irish rent	al income	
207. Number of properties let		
208. Area in hectares if applicable		
209. Gross rent receivable	.00	. 00
210. Expenses	, ,	, ,
(a) Repairs		.00
(b) Allowable interest	, , , , , , , , , , , , , , , , , , , ,	, .00
(c) Exempt rental income from the leasing of farmland, under S. 664	.00	.00
(d) Other	.00	-00
211. Amount of chargeable profit / allowable loss after expenses I		
(a) Net profit on commercial property	.00	.00
(b) Net loss on commercial property	-00	-00
212. Amount of chargeable profit from all sources, after expense but before Capital Allowances and losses forward (Total of Line 206 and Line 211 - if a loss show 0.00)	s,	.00
Capital Allowances		
213. (a) Capital Allowances brought forward from a prior year		
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)		, . 00
(ii) Specified Relief Capital Allowances (as set out in Sch	. 25B)	
(Note: As provided for in Part 12, Chapter 4A, pas capital allowances carried forward beyond 2014 o		
(I) Specified property relief capital allowances,		.00
as defined in S. 531AAE		
(II) All other specified relief capital allowances		

2023120		ANY I	PANEL(S)	OR SECTION((S) THA	AT D	ои с	T RE	EQU	IRE	AN I	ENTR	Y SH	IOUL	D BE	LEF	ТВ	LAI	١K
PPSN									Se	elf						ous vil P			
	Capital Allowances		-																
(i)	Non-specified rel (i.e. not included			ces],[_],[. (00],[00
(ii)		perty re 531AAE Service	lief capital E other tha s Facilities		s itiative	5B)],[_],[00],[00
	(II) In respect of enter the am and provide	ount of	capital allo		AAC Co	omme	ercial	prop	erty) ca		allowa	ances	s, ,],[00
	respect	of whice	ch the qual	ying premises ifying expendit code (if known)	ure														
	expend	liture in		of all qualifying the individual ir premises],],[. (00],[_			00
				nature of the re						T							T		
				provided or is to premises,	to be					+		=					t		
	e.g. ne	wsager	nt, grocer, o	doctor, dentist, t / bar / cafe, et	tc.														
	(III) In respect of	any Li	ving City Ir	nitiative (S. 372	AAD R	eside	ential	prop	erty) ca	oital a	allowa	ances	5,					
	enter the ar and provide			lowances],],[00],[_			00
	respec	t of whi	ch the qua	ying premises lifying expendit code (if known	ture														
	expend	liture in	curred by	of all eligible the individual ir alifying premise],[_],[00],[00
				ied by the Loca of Certification	al														
	assigne under S	ed to th S. 27 Fi	e special o nance (LP	Number (if any ualifying premi T) Act 2012 or LPT purpose	ises														
	(IV) In respect of	f any Av	/iation Ser	vices Facilities	(S. 268	3(1)(r	n)) ac	celer	rated	l car	oital a	allowa	ances	s prov	ided f	for ur	nder		
	S. 273(3)(k)(allowances a	i) enter	the amou	nt of capital			ĵ <u>,</u>],[— г	00		<u></u> ,_],[\neg	00
	(A) The ag expend			f specified capi	ital],[_],[00],[00
			f building o e (if known	or structure,															
	(V) All other spe	cified re	elief capital	allowances],[],[00],[],[00
	apital Allowances the year 2023	used aç	gainst renta	al income],[_],[00],[_			00

202312	20				ANY	PAN	EL(S) OR SECTI	ON(S) T	HAT	DO N	OT RE	QUIRE	AN EN	ITRY	SHOU	LD BE	LEFT	BLANK
PPS	N					Ш						Self					pouse ivil Pa	
)(b) to set any un ther income state											N
(a) To	which	S. 409	A app	olies (restri	icted to €31,750)											
	.,	(i.e. no	t inclu	ded ir	Sch.	25B	•],	- 00					. 00
	(ii				-		wances (as set or		. 25B)								
			ecified define				capital allowances	3,					-00) L],[_	-00
		(II) AII	other	specif	ied re	lief o	capital allowances	3		<u> </u>],[- 00		,[,	-00
(b							ly (no restriction a	applies)										
	(i)	Non-sp (i.e. no					llowances 3)],	. 00				,	. 00
	(ii) Specif	ied Re	lief C	apital	Allo	wances (as set o	ut in Sch	. 25B)								
		.,	ecified define		-		capital allowances	5,],[- 00],[]	.00
		(II) AII	other	specif	ied re	lief c	capital allowances	5		<u></u>],	- 00					- 00
215. Lo	sse	es - Amo	ount of	unus	ed los	sses	from a prior year											
	Wi	ithin the	mean	ing of	S. 53	1ÅA], .	- 00],[- 00
(b							specified propert 531AAE	у],	- 00		,[- 00
							ing Tax (NLWT) must not exceed	d 20% o	f the	gross	rent i		ed.					
(a	,	Gross va or 2023	lue of	Renta	I Inco	me s	subjected to NLW	T],[
(b) G	Gross va	lue of	NLW	dedu	ıctioı	ns for 2023],[Ш,L		<u></u>					
							partner are a non											
											Sel	f					use o	
(c)	(tl	his will y the te	oe sho nant a	wn or s proc	n the f of of ta	orm ix wi	of tenant(s) R185 given to yo thheld; you will of of tax withheld)]				
(d		mount o				d in t	the period from],[].				,	
											,				,		,	

2023120	ANY PANEL(S) OR SECTION(S) THAT DO NOT R	EQUIRE AN EN	TRY SHOULD BE LEFT BLANK	(
PPSN					
D - PAYE / BIK / PENS	SIONS (1) [217 - 230]				
	our Spouse or Civil Partner hav I complete Appendix 2 on page		two Employmer	nts/Pensions, etc.,	
Employment / Pension	on, etc. subject to PAYE		nt / Pension, etc No. 1 Spouse /	E. Employment / Pension, et No. 2 Self Spouse /	c.
Details entered at Lines 218	3 to 220 are relevant to Lines 22		Civil Partner	Civil Partner	
217. Insert ⊠ in the box to inc	dicate to whom the income refers				
218. Employer's / Pension Pr	ovider's PAYE registered number				
219. Employer's / Pension Pr	-] [_
	e income for this employment / your final payslip for 2023)	, ,	, 00	,	0
221. Source of income (insert	t ⊠ in the relevant boxes)				
(a) Employment(b) Directorship					
(c) Foreign employment	evercised in Ireland				
(d) Employment (SARP		l	\dashv		
	ment - PRSI class B, C, or D	[_		
	ment - Oireachtas, Judiciary, etc.	[[=		
(g) Income in lieu of Soc	•	<u> </u>	_		
(h) Pension - Early Farm	•	[=		
(i) Pension - Employmer	nt pension	[\exists		
(j) Pension - RAC or PR	SA	[
(k) Distribution from an A	ARF	[
(I) Distribution from a PF	RSA	[
222. (a) Net tax deducted / re	funded in this employment				
(b) Insert ⊠ in the box if	the tax figure above was a refun	d ,			
Director remuneration (Note: in respect of Pro	prietary Directorships, only tax re	mitted to Revenue s	should be entere	d here)	
(c) In arriving at the 'gro	ss amount of taxable income for	this employment / p	ension' and the '	Net tax deducted / refunded', sta	ıte:
	income paid in 2023 which year 2022 and was brought	, , , ,			
(ii) The amount of tax of income brough	c paid in respect of that amount t back to 2022				
	ross income for USC purposes th was earned in the year 2022 back to that year				
	SC paid in respect of that e brought back to 2022			,	

2023120		ANY PANEL(S) OR SE	CTION(S) TH	HAT DO NO	T REQUIR	E AN EI	NTRY SE				_AININ
PPSN					Self				Spou		
		come paid in the year 20							Civil I	artne	er –
		I in the year 2023 and ha k to 2023 and included i									-
		axable income above						, ——			
(vi)		x paid in respect of that									
	amount of income	e brought back to 2023		Ш, Ш				,	Ш,∟		
(vii)		ross income for USC pur									
		2024 which was earned it is been brought back to									
	and included in t	he Gross income for Uni	versal 🗀	Ш, Ш	,			,	Ш,∟		
	Social Charge (L	ISC) from this employme	ent above								
(viii		JSC paid in respect of th	at 🔲								
000 0		e brought back to 2023						,	,	Щ	
		sal Social Charge (USC om your final payslip for				- 00			<u></u>		- 00
	,	refunded in this employn	<i>'</i> —								
. ,		. ,		<u> </u>				,	Ш,∟		
		the USC figure above w									
		nance-related bonus pay ccess of €20,000 and ha							Г	7	
		on this payment, insert 🗈							L		
226. Payme	ent frequency		Weekly	/							
			Fortnigl	htly							
			Four we	eekly							
			Monthly	У					Γ	_	
			Other						Ī	_	
227. Is relie	f due under S. 480	DB ("week 53")		Υ.	 ∕es	o 🗌			Yes [_ 	No 🗌
Special As		Programmo (SAPD)	E	Employme	nt / Pensio	ո, etc.	Empl	oymer	nt / Per	sion,	
•	ssignee Relief F	Programme (SARP)	E	Employme	nt / Pension	n, etc.	Empl	oymer		sion,	
If you are c	ssignee Relief I claiming SARP re	• ,		Employme		n, etc.	Empl	oymer			
If you are constant of S	ssignee Relief F claiming SARP re coss income from the SARP relief (less a	lief please state ne employment before de amounts contributed to p	eduction ension	Employme		n, etc.	Empl	oymer			
If you are c 228. (a) Gro of S and	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not ass	lief please state ne employment before do nmounts contributed to p essed to tax in the State	eduction ension	Employme ,		-	Empl	oymer			etc.
If you are c 228. (a) Gro of S and (b) Am	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not ass	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro	eduction ension	Employme		-	Empl	oymer 			etc.
If you are c 228. (a) Gro of S and (b) Am nov (c) Am	ssignee Relief Including SARP relief (less and amounts not assect that it is a section of SARP relief (less and amount of SARP relief (less and amount of SARP relief (less and amount of sarphine).	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 om employment after dec	eduction ension [) Il or [Employme		.00	Empl	oymer 			etc.
If you are constant of Standard (b) Ammon (c) Ammon (s) Standard (d) S	ssignee Relief Relaiming SARP release income from the SARP relief (less and amounts not assect that the same income on this from the same income from SARP relief claims	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 nm employment after deced	eduction ension [) Il or [luction	Employme		.00	Empl	oymer 			etc.
If you are constant of Standard (b) Ammon (c) Ammon (d) Has	ssignee Relief Filaiming SARP relief SARP relief (less at amounts not assection of SARP relief violatined on this Filaimed on this Filaimed sarphine sarphin	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 om employment after dec	eduction ension [) Il or [luction		No. 1	.00	Empl			2	etc.
If you are construction of Stance (b) Ammon (c) Ammon (d) Has you	ssignee Relief Filaiming SARP release income from the SARP relief (less and amounts not assection of SARP relief valued on this Filaimed on this Filaimed on the SARP relief claimed seems SARP relief been ur employer?	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 nm employment after dec ed n granted through payro	eduction ension) Il or [luction [No. 1	.00	Empl		No. [2	•tc\00 -\00
If you are construction of Stance (b) Ammon (c) Ammon (d) Has you (e) If the	essignee Relief Filaiming SARP released amounts not assect that the same and the same are the sa	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 nm employment after deced	eduction ension () If or () Iluction () I by		No. 1	.00	Empl		No. [2	•tc\00 -\00
If you are construction of Stance (b) Arm now (c) Arm of Stance (d) Hat you (e) If the nur	essignee Relief Filaiming SARP released amounts not assect that the same and the same are the sa	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro Form 11 om employment after dec ed n granted through payro as not for a full year, stat thich you were entitled to	eduction ension () If or () Iluction () I by		No. 1	.00	Empl		No. [2	•tc\00 -\00
lf you are construction of Standard (b) Ammon (c) Ammon (d) Hastyon (e) If the nur Research 229. (a) Ammon (a) Construction (b) Ammon (c) If the nur Research (c)	ssignee Relief In claiming SARP relief (less and amounts not asset to claimed on this Industrial of the same of th	lief please state ne employment before de amounts contributed to p essed to tax in the State ef claimed through payro form 11 am employment after dec ed n granted through payro as not for a full year, stat which you were entitled to ent and development credit	eduction ension () If or () Iluction () I by		No. 1	.00	Empl		No. [2	•tc00 -00
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(State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11 Helpsheet for	242. Jobseeker's Benefit (self-employed)		.00
Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11 Helpsheet for			
Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11 Helpsheet for			
	Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive more information)	Benefit, Health & Safety Benefit) (See Form	11 Helpsheet for

2023120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
Lump sums from Relevant Pension Arrangements (S. 79	0AA)	Civil Faltilei
244. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2022, both inclusive	,	
(b) (i) Amount of lump sum(s) paid in 2023	,	, 00
(ii) Amount of lump sum paid in 2023 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	.00	.00
(c) Tax free amount, if any, for 2023	.00	
(d) Amount of excess lump sum(s) for 2023	,	,
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))	,	.00
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	,	.00
(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan		
 (i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e)) 	.00	.00
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	, .00	.00
Convertible Securities - Chargeable event in 2023 (S. 128	BC)	
245. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	.00	.00
Share Options exercised, released or assigned in 2023		
246. (a) Enter total chargeable amount	.00	
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid	,	.00
Election under S. 128A(4A) (SO3 Election)		
If you or your spouse or your civil partner made a "payment on accoptions and have now disposed of any shares, state	ount" under S. 128A(4A) against	the income tax due on share
247. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made	.00	.00
(b) The aggregate of the net gain arising on the disposal of shares in 2023(Do not include losses in the aggregate net gain)		.00
Directorships		
248. If you and / or your spouse or civil partner held proprietary dire and the percentage shareholding in each company	ectorships in the year 2023, state	each company's tax number
Company Tax Number % Insert ⊠ in the box if Spouse or Civil Partner	Company Tax Number	Insert ⊠ in the % box if Spouse or Civil Partner

2023120	ANY PANEL(S) OR SECTION(S) THE	HAT D	00	TON	RI	EQ	UIRI	E AN	ENT	RY S	HO	ULD	BE	LEF	ТВ	LAN	1K
PPSN						Se	elf						Spo				
F - FOR	REIGN INCOME [301 - 325] (enter amounts in € x deducted should only be entered below if it is available)	cre	adit s	ana	ine	t Iric	h Ta	v If ti	ne for	oiar	ı tav	Civi	l Pa	ırtn	er ed :	26
	on, the amount of income returned below should be net of														IIIOVV	eu a	25
(or is refun	ndable) by the foreign jurisdiction the gross amount of in	come	sho	ould	be	ret	urne	ed be	low a	nd th	e fo	reig	n tax	sho			
	this return. See Guide to Completing 2023 Pay & File	Self-	As	sess	smo	ent	Ret	urns	for n	nore i	nfor	mat	ion o	n th	e tax	xatio	วท
of foreign i 301. Grea t	income. t Britain and Northern Ireland Dividends				_	— [\Box			٦ ـ	$\overline{}$		
Net a	amount received		╝,			,			. 00			,Ш		J , L			00
	ign Pensions mount of State Welfare Pension(s)			П	Т			\Box				П		1 [П		20
(a) Ai	mount of State Wellare Pension(s)		╝,	\Box	_	_,		\perp	- 00		Ш	,		⅃ ,	\sqcup		00
٠,	mount of all Other Pension(s)								- 00							-	00
303. Lump	p sums from foreign pension arrangements (S. 200A ame of foreign pension arrangement	7)							$\overline{}$	Ī		, —		-,			\equiv
` ,	ame and address of administrator of the foreign	-	_	П	_	_			$\overline{}$	L	_	_		$\overline{}$	$\overline{}$		\dashv
	ension arrangement			\sqcup	4	_			\perp		4	+		$\perp \!\!\! \perp$	\perp	_	Ш
				Ш					Ш						Ш		
	ate on which the individual became a member of the preign pension arrangement		Ī	DD	/	VI IV	1/5	Y	ΥY			DI) / N	1 M	/ Y	ΥN	Y
(d) A	mount of lump sum(s) paid in 2023 under the rules		\Box	$\dot{\Box}$		\dashv	\Box	+			Т	\vdash		╁	\forall	\vdash	
(of S. 200A			,Щ	4	ᆗ,	Щ	+	- 00			,		⅃, 닏	$\perp \!\!\! \perp$	Щ.	00
(e) Ta	ax free amount, if any, for 2023								- 00			L				_ .	00
(f) Ar	mount of excess lump sum(s) for 2023			" ☐		<u> </u>			. 00			"		7'[\Box	╡.	00
	Portion of amount at Line 303(f) chargeable under Case		H	, -	+	⊣,	H	+				<u>,</u>		╡╍┝	+		H
(b) B	II at the standard rate of income tax Portion of amount at Line 303(f) chargeable under Case			,	_	_,	Щ		- 00			,		⊒, ∟	Ш	╝.	00
	If at the higher rate of income Tax and liable to USC								- 00							-	00
304. UK D	Deposit Interest			,		_, _						<u>'</u>		_,_ _	$\overline{\Box}$		
	s amount of UK deposit interest Deposit Interest			,Ш		╝,	Щ		- 00			,		⅃, ∟	Ш	Ш.	00
	mount of EU Deposit Interest								- 00							.	00
(h) S:	avings Directive withholding tax credit	ГТ	Т	, 	一	<u>,</u>	П	\exists			1	ή_	\Box	_,_	艹	Т	Ħ
. ,			∣, _			<u>,</u>		⊣'⊦			╡•┝		<u> </u>	+	+	¦.├	\mathbb{H}
	oreign tax (other than (b) above) Other' Interest],[Ļ		_].[⅃,∟		Ш,І	Ш	\perp	J	
Gros	s amount of UK 'other' interest								- 00								00
	Other' Interest	H	H	'片	\exists	⊨'	H	+	- 00			<u>'</u>		╗,	\mp		
(a) Ar	mount of EU 'Other' Interest	Щ	Щ	,Щ	\Box	٫,	Щ	4-	.00		 	<u>,</u>	Щ.	<u> </u>	$\perp \!\!\! \perp$	μ.	00
(b) Sa	avings Directive withholding tax credit],[_			Ĺ		_].[<u></u>],[Ш,] .	
(c) Fo	oreign tax (other than (b) above)							٦.			ľ].[
308. Non-	EU Deposit Interest Amount of Non-EU deposit interest	П	_ اولـ ا	т	Τ	, 	\top	┯	- 00		- ,՝	\Box	,	┰╴	\top		00
		Щ	,	\perp	\vdash	,	\dashv	+	.00		_	쑤		<u> </u>	무	┦.	
(b) A 309. Forei	mount of foreign tax deducted ign Employments] , L			Ļ		_]			⅃,Ĺ		Ш,І	Ш]	
(a) Gı	ross income from Foreign Employments attributable		-		_									1 —		\neg	
	the performance outside the State of such mployments on which Transborder Relief is not claimed		_,,			,			- 00		Ш,			J,L			00
	nd on which no foreign tax was deducted																
	Gross income from Foreign Employments		_ ,		_						_			. —		_	
	attributable to the performance outside the state of such employments on which Transborder Relief is not					,[- 00		╝,			J,L			00
	claimed and on which foreign tax was deducted		, 1 —			, 		— [, 7	_		<u></u>		1 —	
(c) Ar	mount of foreign tax deducted],[_			Ļ					」, ∟		Ш,І]- <u>L</u>	
	s income from Foreign Employment on which sborder Relief is claimed								- 00							Π.	00
	ountry where the foreign employment is held	\top															Ħ
	ame and address of the foreign employer	L	$\overline{}$	П		$\overline{}$	_	Т	$\overline{}$	[$\overline{}$	$\overline{}$		$\overline{}$	$\overline{}$	$\overline{}$	\dashv
(~) . •			_	+		\perp	+	+	+		\perp	+	\vdash	+	\dashv	+	\coprod
			\perp		_	\perp	\perp		Ш		\perp	1		Ш	\perp	\perp	Ш
,							\perp		Ш							\perp	Ш
	mployer's tax reference number in the jurisdiction rhere the employment is held								$\rfloor \rceil$							_	
(d) ln	nere the employment is held dividual's tax reference number in the foreign jurisdiction	n						\top	\top	Ì				\top	\top		П
(e) Ar	mount of foreign tax paid (and not refundable)		\parallel		\Box	┢	Н	<u> </u>	\top	Щ	\top	\top	\Box	\top	\top		Ħ
. ,		n tha	J, ∟ 	or of	ш ^^	,∟ •••	0~-		\dashv	Щ	_,∟		ا,لــــــــــــــــــــــــــــــــــــ			1	\forall
(T) NU	umber of weeks foreign employment held continuously (i	ıı ıne	yea	ai OT	aS	ses	รเมธ	:111)	\Box	\p ~		<u> </u>					Щ
	PAGE	16							FC	R O	ΗFI	СĒ	USE	: ON	٧LY		ı I

2023120 ANY PANEL(S) OR SECTION(S) TH	HAT DO N	OT RE	QUIRE	AN ENT	RY SHC	ULD	BE L	EFT E	3LANK
PPSN			Self				•	ise oi Partr	
311. US Dividends - Enter gross amount before credit for withholding tax				. 00			\prod_{\cdot}		- 00
(Enter the amount of Irish tax deducted, if any, on encashmen	nt of these	divide	nds at L	ine 319)	,	.,	,		
312. Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount before credit for				. 00					- 00
withholding tax (Enter the amount of Irish tax deducted, if any, on encashmen	nt of these	divide	nds at L	ine 319))	1,	ш,		
313. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount before credit for withhelding tox	<u> </u>],	. 00]	Ш,		- 00
withholding tax 314. Income from Foreign Trade / Profession on which no foreign tax was deducted				. 00					- 00
315. (a) Income from Foreign Trade / Profession on which foreign tax was deducted				.00			$\overline{\square}$		-00
(b) Amount of foreign tax deducted	ТÓ		т			т	٦ŕ	ТТ	
316. Foreign Rental Income (a) Number of foreign properties let	,	Ш,			,_		,].
(b) Income from Foreign Rents (enter gross amount receivable) (c) Expenses				-00			\square .		-00
(i) Expenses relating to this income (excluding interest)	Ţ,],	.00],	Į,		- 00
(ii) Allowable Interest				- 00],	<u></u> ,		- 00
(d) Net profit on Foreign Rental properties (e) Capital Allowances				.00], 	₩,		- 00
(including Capital Allowances forward) (f) Losses	,L			.00],	⊥.,		- 00
(i) Amount of unused losses from prior years],	- 00],	Щ,		-00
(ii) Amount of losses in this year	,		,	-00		<u> </u> ,	Щ,		.00
(iii) Amount of losses carried forward to next year			<u> </u>	-00			<u></u>	Щ.	-00
(g) Amount of foreign tax deducted	,	Ш,]-	LL.,L	Ш	,L_		<u></u>
Foreign rental losses may be offset only against foreign rental 317. Other UK Income	•								
Income from all other UK Non-Deposit Interest, Royalties, Anr Gross amount of UK Income from	nuities, Div	riaena	s, etc.	. 00		1			.00
all Royalties, Annuities, Dividends, etc. Other Foreign Income	L],[.00],[Ш,		
(Enter the amount of Irish tax deducted, if any, on encashment of the	this income	at Lir	ne 320)						
318. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted				- 00					. 00
(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which			<u>,</u>	. 00		ĺ	\prod		. 00
no foreign tax deducted 319. (a) (i) Foreign Patent Royalty income previously exempted	,_],] [[]	.00		-,∟] [, T		.00
under S. 234 on which foreign tax was deducted (ii) Amount of foreign tax deducted (b) (i) Income from all other Foreign Non-Deposit			<u> , </u>].		<u> </u>	╁,].
Interest, Royalties, Annuities, Dividends, etc.		 		-00		\top	,		- 00
on which foreign tax deducted (ii) Amount of foreign tax deducted			<u> </u>			-	<u> </u>		
320. Irish tax deducted on encashment]-
321. Foreign Bank Accounts (S. 895) Give the following details for			ank acc	count op	ened in 2	2023 o	of whi	ch you	ı or
your spouse or civil partner were the beneficial owner of the c (a) Name & address of deposit holder (bank, etc.),	deposits he	eld				\top	\top	$\neg \neg$	
include Eircode (if known)		+				$\pm \pm$	+	+	+
(b) Date account was opened	D	D / N	MY	YYY		DD	/ M	// Y	YYY
(c) Amount of money deposited on opening the account		T		-00			\Box		-00
(d) Name & address of intermediary through whom account was opened, include Eircode (if known)							<u></u>		

2023		ON(S) THA	T D	O N	ОТ	RE	QU	IRE	AN	ENT	RY S						BL	AN	K
PP	PSN				Se	elf							•	ous					
Fore	eign Life Policies / Offshore Funds / Oth	er Offsho	ore	Pr			s [322	- 32	251			Civ	il P	art	ner			
322.	Foreign Life Policies (S. 730H, 730I, 730J, 730K). of the EU or EEA, or from a Member State of the	Give the fol	llow	ing	deta	ils i	in re	esp	ect c	of any							er (Sta	te
	(a) Payment taxable at 41% (S. 730J(a)(i)(II))			$\neg \lceil$					Π.	00				Ĭ].[00
((b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))			,_ 			, 		 	00			', 	П	= '		\pm].[00
((c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))			_,_ 				Ī	П.	00		T	,	$\overline{\Box}$	Ξ',		Ť].[00
((d) Gain taxable at 41% (S. 730K(1)(a)(ii))	Ī	Ť	= '[İ				Π.	00	Ē		, <u> </u>	Ħ	⊣'	П	Ť	آ.[00
	And in respect of any such policy issued in 2023 give	L e the follow	ing	_,∟ add	 ition	⊥ al d	l,∟ leta	⊔.ils	Ш		L		,∟_	ш	,	Ш		ם נ	
	(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)														$\overline{+}$	Ŧ	Н		7
((f) Terms of the policy				+						[+	H	\dagger	+	\forall		\exists
((g) Annual premiums payable		Τ	7	T	Ħ		T	Π.	00			Т	Ħ	寸	П	\top	اً.[00
,	(h) Name & address of the person through whom the	e E	十	,_	+		,_	 	Η'				١, ٢	\forall	╬	쑤	十	<u>]</u> -[
	foreign life policy was acquired, include Eircode ((if known)	H	+	+			+	+	H	[+	H	\dashv	+	Н	4	\dashv
323 (Offshore Funds (Part 27 Ch 4). Give the following d	lotaile in ro		nt of	201	m		iali	ntor	L oct in	\ 'roo	udat	tod	offek		fur		,	
	(those coming within S. 747B(2A)) in the EU or EEA Double Taxation Agreement																	,	
	(a) Payment taxable at 41% (S. 747D(a)(i)(II))],[00					<u> </u>].[00
((b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))			٦í			ľ		Π.	00					T].[00
((c) Gain taxable at 41%			= '[] [Π.	00	Ē		֝֟֝֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	П	=_'	П	Ŧ	آ.[00
	(S. 747E(1)(b)(ii)) (d) Gain (personal portfolio) taxable at 60%	[\pm	, _ 		<u> </u>], 		П	00	F	$^{+}$	¹,∟] [\Box	_'		\pm	_	00
	(S. 747E(1)(b)(i)(l)) And in respect of any such material interest acquired	ا d in 2023 gi	ve t	_l,∟ he f	ollov	ving	l,∟ a ac	 dditi	⊥'. onal		_ ails		_ا,∟	Ш	ᆜ,].[,0
	(e) Name & address of offshore fund(s)	Ü				Γ	ĺ							П			П		
									$^{+}$	Ħ			÷	Ħ	\mp	\mp	Ħ		Ħ
,	(f) Date material interest was acquired				Ы	1 1/4	1\/1	/ \	V		ı				N/I I	/ / ·	VV		V
	(g) Amount of capital invested in acquiring	Г	_		17	IVI					Г	_	벁	<u> </u>			+		\exists
	the material interest		\perp	,_	1		,_	Ļ	<u> </u>	00	L	Ļ	<u> </u>	Щ	Ц,	Щ	\perp]-[00
((h) Name & address of intermediary (if any) through material interest was acquired, include Eircode (if													Ш		\perp			
	•	•																	
1	Other Offshore Products (S. 896). Give the following products (including foreign life assurance policies) of which Ireland has a Double Taxation Agreement within the EU or EEA, or within any Member State (a) Name & address of offshore product(s)	utside the and in (ii) 'u	EU inre	or E gula	EEA ited	, or fun	ou ds'	i tsio (tho	de a ose r	Men not co	nber omin	Sta g w	ite c ithin	of th S.7	ie C '47)EC I B(2A	D w (ith	
								1	1	Н			\pm	\forall	\pm	\dagger	\forall		╡
,	(b) Date material interest was acquired				Ы	1 1/1	M		V N	/ \	ı				N/1 B	<u> </u>		V	V
	(c) Amount of payment made in acquiring	Γ		1	<u> </u>	IVI	' 	Ш	+		Г	_		<u>'\</u>	101		+		
	the material interest (d) Name & address of intermediary (if any) through	L	_	,_	_	<u> </u>	<u>,</u> _	<u> </u>	Η.	00	L	<u></u>	<u> </u>	\sqcup	4	ᆛ	\bot	<u> </u>	00
`	whom the material interest was acquired, include Eircode (if known)					<u> </u> 		<u> </u>				1	+	$\frac{\square}{\square}$	\dashv	$\frac{\perp}{\uparrow}$	$\frac{\square}{\square}$	<u> </u> 	\dashv
325. (a) Additional Double Taxation Relief due					İ	Τ		1.			7		\exists	T	П	٦.		ī
(b) Indicate the income source on	Irish empl							ct			_,∟			,				
	which foreign tax was deducted	to non-ref Other	und	able	for	eigr	n ta	Х										٦	
((c) If you have selected Other, state (i) the type of income												\top		\top	\top		Ī	Ī
	(i) the type of moonie								+		Ī		\dagger	\prod	\dagger	\dagger	\prod		\exists
	(ii) the country where the tax was withheld				İ			İ					İ		Ī	\pm			

2023 PI	PSN ANY PANEL(S) OR SECTION(S) THAT	AT DO NOT REQUIRE AN ENTI Self	RY SHOULD BE LEFT BLANK Spouse or Civil Partner
G -	IRISH OTHER INCOME [401 - 412]		Olvii i di tilci
401.	(a) Amount of Income from Fees, Commissions, etc.	.00	.00
	(b) Description of Income		
402.	Irish Untaxed Income		
	(a) Irish Government Stocks	, .00	, .00
	(b) Irish Exchequer Bills	,	, .00
	(c) Other Loans and Investments arising in the State	.00	, .00
403.	Irish Deposit Interest / Credit Union Dividends		
	(a) Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted	, .00	.00
	(b) Gross Interest received from Special Savings Account(s) on which DIRT was deducted	.00	.00
	(c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B)	.00	.00
404.	Irish Dividends		
	(a)(i) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)	, .00	.00
	(ii) Gross amount of dividends received from a REIT	-00	-00
	(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	,	,
405.	If you are a 'qualifying non-resident person' for the purposes of S. 153 insert ⊠ in the box		
406.	Settlement, Covenant, Estate Income, Maintenance Payme	ents, etc.	
	(a) Gross amount received / receivable, where tax was not deducted	,	, .00
	(b) Gross amount received / receivable, where tax was deducted	,	,
407.	Patent Royalty income where tax was deducted at source		
	(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234	.00	.00
	(b) Gross amount of other Irish Patent Royalty income	.00	.00
408.	Patent Rights - Transactions involving Capital Sums (S. 75		
	(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds	.00	-00
	(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds	.00	,
	(c) Patent rights acquired for capital sums in current year of assessment. Cost	.00	.00
Amo	unt chargeable to tax in year of assessment under S. 757		
	(d) Net Proceeds chargeable in current year from sales in this year of assessment	.00	.00
	(e) Net Proceeds chargeable in current year from sales in previous years of assessment	.00	.00
	(f) Total chargeable under S. 757 in current year of assessment	, .00	,
409.	Gross amount of Other Income received where Irish Standard Rate Tax was deducted at source, e.g. Annuities	.00	.00

2023	ANY PANEL(S) OR SECTION(S) 1	THAT DO NOT REQUIRE AN ENTE	RY SHOULD BE LEFT BLANK
P	PSN	Self	Spouse or Civil Partner
410.	Investment Undertakings (S. 739G(2A))		
	(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	.00	.00
	(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))	,	, .00
	(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)		
411.	Irish Real Estate Funds (IREF)		
	(a) Amount of IREF taxable event	.00	-00
	4244		
	(b) Withholding tax suffered under S. 739P	.00	.00
	(c) Withholding tax suffered under S. 739T	.00	.00
	(d) Refund of withholding tax under S. 739Q due to		
	(i) Double tax relief under a treaty	.00	.00
	(ii) (I) Other	00	00
	(II) Reason		
412.	Income chargeable under S. 811B		
	Enter amount of income chargeable under S. 811B		.00
INC	OME FROM SOURCES NOT SHOWN ELSEWH	ERE [413]	
413.	(a) Gross amount of the income	.00	.00
	(b) Amount of tax deducted	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
	(c) Source(s) of income received		
Н-	EXEMPT INCOME [414 - 419]		
414.	Profit disregarded by virtue of Artists Exemption granted under S. 195	,	.00
415.	(a) Profit or gains from Woodlands	.00	.00
	(b) If a loss, enter the amount of the loss	.00	.00
	(c) Distributions out of exempt profit or gains from Woodlands	,	.00
416.	(a) Income received under Rent-a-Room Relief Scheme	.00	.00
	(b) If you do not wish to avail of Rent-a-Room Relief, insert ⊠ include details at Panel C and / or Line 401, as appropriate	in the box and	
417.	Childcare Services		
	I confirm that I have notified the relevant person recognised by the I Service Executive that I am providing Childcare Services and electhave the gross income , before expenses, in respect of these services exempted from income tax (to elect enter the gross income receives.)	et to ices	.00
418.	Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)	, , , , , , , , , , , , , , , , , , , ,	.00
419.	(a) Other Exempt Income	-00	.00
	(b) Details of income sources, e.g. exempt investment income received under S. 189		

2023120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
I - CHARGES AND DEDUCTIONS [501 - 515] 501. Gross amount of Rents, etc. payable to Non-Residents		
in 2023 from which income tax at the standard rate of tax was	.00	.00
deducted		
502. Clawback of Employers' Tax Relief at Source (TRS)	air ma	
If you are an employer and have paid medical insurance pren to an authorised insurer on behalf of your employees		
enter the amount of tax relief at source granted to		
you in respect of these premiums		
(Note: do not enter the amount of the insurance premium(s) p	paid)	
503. Amount of Maintenance Payments paid in 2023 (exclude any amounts in respect of children)	- 00	- 00
(a) Name of spouse or civil partner		
(-)		
(b) PPSN of spouse or civil partner (if known)		
(c) Date of legally enforceable maintenance agreement		
504. (a) Gross amount of Deed(s) of Covenant in favour of		
Permanently Incapacitated individual(s)	-00	. 00
(b) Gross amount of Deed(s) of Covenant in favour	.00	.00
of person(s) aged 65 or over		
505. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted		
Interest paid under deduction of Income Tax at a re	educed rate	
or WITHOUT the deduction of Income Tax		
506. If you have applied the practice set out in Paragraph 9 of Tax and	Duty Manual 08-03-06 to	
make a payment of interest to a non-resident		
(a) at a reduced rate of income tax, please state the DTA relied	on	
(i) Enter the amount of the interest paid	.00	-00
(ii) Enter the amount of income tax deducted		00
(b) without the deduction of income tax, please state the DTA relied on		
(i) the amount of interest paid without the deduction	.00	-00
of income tax		
Pension Contributions [507 - 511] 507. If you are claiming relief in respect of RACs / PRSAs / QOPPs		
state the source(s) of your earnings for which the relief is claimed		
508. Retirement Annuity Contracts (RACs) (a) Amount of RACs paid in 2023 (for which relief has		
not been claimed or granted in 2022)	.00	.00
(b) Insert ⊠ in the box if a once off payment	, ,	, ,
(c) Amount paid between 1/1/2024 and 31/10/2024 for which		
relief has not already been granted and for which relief		. 00
is being claimed in 2023 (d) Amount paid in a prior year, for which relief		
has not been obtained	.00	.00
509. Personal Retirement Savings Accounts (PRSAs)		
Only complete if you, or your employer on your behalf, made PRS	SA contributions.	
(a) If you are a member of an Occupational or Statutory	.00	.00
Pension scheme state the amount of contributions to that scheme from 1/1/2023 - 31/12/2023, (for which no further		
relief is due)		
(b) PRSA contributions deducted by your employer from	-00	.00
your salary, (for which no further relief is due)		
(c) PRSA contributions made on your behalf by your employer	-00	-00
(d) PRSA contributions paid directly by you to a PRSA provider	-00	.00
(e) Amount paid between 1/1/2024 and 31/10/2024		
for which relief has not already been granted	.00	.00
and for which relief is being claimed in 2023 (f) Amount paid in a prior year, for which relief		
has not been obtained	.00	-00

2023120 ANY PANEL(S) OR SECTION(S) THAT	T DO NOT REQUIRE AN ENTRY Self	Spouse or
510. Qualifying Overseas Pension Plans (QOPPs)		Civil Partner
(Note: contributions to QOPPs that are made to occupational so (a) Amount paid by 'relevant migrant member' in respect of	chemes and relieved on that basis	should not be included below)
a 'qualifying overseas pension plan' in 2023 (b) Amount paid between 1/1/2024 and 31/10/2024	.00	
for which relief has not already been granted and for which relief is being claimed in 2023	,	, .00
(c) Amount paid in a prior year, for which relief has not been obtained	-00	.00
511. Pension Contribution Relief Total amount of RAC / PRSA / QOPP relief claimed in 2023	.00	
512. Retirement Relief for Certain Sportspersons		,
(a) Insert ⊠ in the box to claim relief		
(b) Date of permanent cessation of the specific occupation		
or profession (c) Amount of relief claimed for the year 2023		
513. Mortgage Interest Tax Credit	00	
Note: Mortgage interest tax credit is due only in respect of a qualifyin		
the State. Further information is available in the Guide to Completing		
valid, you must have an LPT Property ID and you must attach the foll- was paid on the qualifying mortgage:	owing required documentation to p	prove that qualifying interest
 A document confirming the value of the mortgage on the quality 	alifying property as at 31/12/2022	
 A copy of the interest certificate for 2022 	3 7 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1	
A copy of the interest certificate for 2023		
All fields must be completed. Where you are claiming Mortgage Interest Tax Credit in respect of mo	ore than two properties used as so	le or main residences –
for example, for self and a former spouse or civil partner or for self and		
requested below, for all qualifying properties, on a separate sheet.	, , , , , , , , , , , , , , , , , , ,	
Qualifying property (i) Use of qualifying property		
Insert \boxtimes in the box(es) to confirm that the qualifying property on v	which this claim is made is	
- a residential property used as my sole or main residence		
- a residential property used as the sole or main residence of a fo	ormer or separated	
spouse, or a former civil partner or a civil partner from whom I a circumstances where reconciliation is unlikely		
 a residential property used as the sole or main residence of a disprovided rent-free and without any other consideration to that 		
(ii) (a) Local Property Tax (LPT) ID		
(b) Insert \boxtimes in the box(es) to confirm the claim is in respect of		
a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the		
provisions of LPT, the planning and development acts and		
such other requirements as set out in section 473C(7)		
Qualifying loan (iii) Value of the qualifying loan on 31 December 2022	-00	.00
(Note: The value must be greater than €80,000 and less than €5		,
Qualifying interest paid on qualifying loan 2023		
(iv) Total amount of qualifying interest paid for the year 2023	-00	. 00
Amount of qualifying interest YOU paid for the year 2023	.00	
Number of days for which you paid interest on the qualifying loan	in 2023	
Amount of qualifying interest 2nd mortgage payer paid for the year	ar 2023 00	
Number of days for which 2nd mortgage payer paid interest on the c	ualifying loan in 2023	, , , , , , , , , , , , , , , , , , , ,
Amount of qualifying interest 3rd mortgage payer paid for the year		.00
	,,	,
Number of days for which 3rd mortgage payer paid interest on the q Qualifying interest paid on qualifying loan 2022	ualifying loan in 2023	
Total amount of qualifying interest paid for the year 2022		
Amount of qualifying interest YOU paid for the year 2022	.00	, .00
Number of days for which you paid interest on the qualifying loan	in 2022	,
Amount of qualifying interest 2nd mortgage payer paid for the year	ar 2022	.00
Number of days for which 2nd mortgage payer paid interest on the o	qualifying loan in 2022	,
Amount of qualifying interest 3rd mortgage payer paid for the year		-00
	,	
Number of days for which 3rd mortgage payer paid interest on the q		
PAGE 2	FUR	OFFICE USE ONLY

20231	20 ANY PANEL(S) OR SECTION(S) THAT	DO NOT REQUIRE AN ENTE	RY SHOULD BE LEFT BLANK
PP\$	SN	Self	Spouse or Civil Partner
Ir	nterest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A		
515. S	State amount of interest paid in 2023 Significant Buildings and Gardens (S. 482) Amount of qualifying expenditure incurred in 2023	. 00	-00
	PERSONAL TAX CREDITS [516 - 552] a) Home Carer Tax Credit - Amount due for 2023	.00	, , , , , , , , , , , , , , , , , , , ,
517. É (N 518. E	b) If you qualify on the "look-back" year insert ⊠ in the box imployee Tax Credit - Insert ⊠ in the box if claimed Note: This is also known as the PAYE tax credit) Earned Income Tax Credit - Insert ⊠ in the box if claimed a) Blind Person's Tax Credit - Insert ⊠ in the box to indicate if due	e	
(b	b) Guide Dog - Number of Guide Dogs maintained by you		
520. A	assistance Dog - Number of Assistance Dogs maintained by you		
521. (a	a) Dependent Relative Tax Credit - Amount claimed	.00	.00
-	b) Number of Dependent Relatives		
	imploying a Carer to care for an incapacitated individual Amount claimed		00
A - /	Permanent Health Benefit Also known as Income Continuance (not health / medical insurance) Amount paid (where not deducted from gross pay by employer) Start-up Relief for Entrepreneurs (SURE)	, .00	.00
(a	a) Amount subscribed for eligible shares in 2023	.00	.00
(b	b) Amount carried forward from previous periods	00	00
(0	c) Name of company in which investment was made d) Tax reference number of company in which investment was made e) Date of the "Statement of Qualification (SURE)"		
(f	f) Amount to be treated as a deduction from total income in 2023	-00	-00
	g) Amounts to be relieved against:		
	(i) 2022		
	(ii) 2021	.00	.00
	(iii) 2020	.00	.00
	(iv) 2019	.00	.00
	(v) 2018	.00	00.
	(vi) 2017	.00	.00
(h	h) Amount to be carried forward to future periods	.00	.00
525. E	Employment Investment Incentive (EII)	,	,
(a	a) Employment Investment Incentive – Shares issued before 8 0	October 2019	
	(i) (I) Amount subscribed for shares in 2019 on which additional relief is now due	,	
	(II) Enter date of "Statement of Qualification - Second Stage Relief"		
	(ii) (I) Amount claimed in previous years and carried forward into 2023	00	00
	(II) Amount claimed in 2023 but unused and carried forward into 2024	,	

202312	0 ANY PANEL(S) OR SECTION(S) THA	AT DO NOT REQUIRE AN ENTE	RY SHOULD BE LEFT BLANK
PPS	N	Self	Spouse or Civil Partner
(b)	Employment Investment Incentive – Shares issued in 2023 held for less than seven years	where an undertaking is not made	de under S. 502(3)(b) - shares
	(i) Amount subscribed for eligible shares in 2023	.00	.00
	(ii) Name of company in which investment was made		
	(iii) Tax reference number of company in which investment was made		
	(iv) Date of 'EII5' (Managers Cert) where the amount subscr for eligible shares was through an investment fund	ribed / / / / / / /	
	(v) Date of the "Statement of Qualification (EII)"		DD/MM/YYYY
	(vi) Amount of investment which qualifies for relief under S. 502(2A)	,	.00
	(vii) Deduction from total income under S. 502(2A)	00	00
	(viii) Amount to be carried forward to future periods	,	00
(c)	Employment Investment Incentive - Shares issued in 2023 v shares held for a minimum of seven years	where an undertaking is made u	nder S. 502(3)(b) -
	(i) Amount subscribed for eligible shares in 2023	00	00
	(ii) Name of company in which investment was made		
	(iii) Tax reference number of company in which investment was made		
	(iv) Date of 'EII5' (Managers Cert) where the amount subscr for eligible shares was through an investment fund	ribed / / / / / / / /	
	(v) Date of the "Statement of Qualification (EII)"		
	(vi) Amount of investment which qualifies for relief under S. 502(2A)	00	
	(vii) Deduction from total income under S. 502(2A)	,	
	(viii) Amount to be carried forward to future periods	.00	00
	art-up Capital Incentive (SCI) Start-up Capital Incentive (SCI) - Shares issued in 2023 wh held for a minimum of seven years	ere an undertaking is made unde	er S. 502(3)(b) - shares
	(i) Amount subscribed for eligible shares in 2023		
	(ii) Name of company in which investment was made		
	(iii) Tax reference number of company in which investment was made		
	(iv) Date of the "Statement of Qualification (SCI)"	DD/MM/YYYY	
	(v) Amount of investment which qualifies for relief under S. 502(2A)	00	00
	(vi) Deduction from total income under S. 502(2A)	-00	.00
	(vii) Amount to be carried forward to future periods	00	00
(b)	Start-up Capital Incentive (SCI) - Shares issued in 2023 wh held for less than seven years	ere an undertaking is not made o	under S. 502(3)(b) - shares
	(i) Amount subscribed for eligible shares in 2023		
	(ii) Name of company in which investment was made		
	(iii) Tax reference number of company in which investment was made		R OFFICE USE ONLY
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	(iv) [Date	of th	ie "S	Stat	em	ent	of Q	ua	lifica	atio	n (SCI))"				-		D	/ M	M	/ [Y	Υ	Υ	Υ				DE	/	M	4 /	Υ	ΥΥ	Υ
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2023120	ANY PANEL(S) OR SECTION(S) TH	IAT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN		Self	Spouse or Civil Partner
531 (a) O v	wner Occupier Relief on a Residential Property		
in	a Designated Area other than a claim in respect of ving City Initiative - Amount due in 2023	, .00	.00
	ving City Initiative		
WI	here there is a claim for Owner Occupier Relief in respec	ct of Living City Initiative (S. 372A)	AB) state
(i)	Amount due in 2023	, .00	,
(ii)	The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)		
(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	.00	.00
(v)	Reference number supplied by the Local Authority with the Letter of Certification		
	operty based incentive scheme - Where you are claim Line 530, insert ⊠ in the box and give details in Panel O		
	e Renovation Incentive (HRI) redit due for 2023 based on your HRI online claim	, .00	, .00
533. Fishe	r Tax Credit		
	im this credit enter the number of days spent at sea on a I registered on the European Community fishing fleet req		
Numb	er of days		
(b) Fis	sher Tax Credit – amount claimed	, .00	.00
534. Seafa	arer Allowance		
(a) Nu	mber of days out of the State		
(b) An	nount of salary for this employment	,	.00
(c) Am	ount claimed	, .00	,
	Going Naval Personnel Credit		
and ha	im this credit, you must be a permanent member of the lave spent at least 80 days at sea in 2022 on board an Iri		
Numb	er of days spent at sea on board an Irish naval vessel		
536. Rent	Tax Credit		
(RAS) or a or a Comm	tax credit is not due where you are in receipt of Housin ny other State Housing Support Schemes in respect of the dissioner of Public Works who owns the property in an of essociation. See www.revenue.ie for further information.	he tenancy or where your landlord fficial capacity, or where your land	d is a Government Minister
		Se	Spouse or
(a) I confirm	m that, in respect of this tenancy(ies), I am not in receipt		Civil Partner
	nt from a government scheme / body or agency ample HAP / RAS). Insert ⊠ in the box(es)		
Works	m that the landlord is not a Government Minister or a Co who owns the property in an official capacity, and is not g Association. Insert ⊠ in the box(es)		

) OR SEC	TION(S) THAT DO NOT REQU	JIKE AN ENTR	Y SHOULD BE LEFT BLANK
PPSN			Self	Spouse or Civil Partner
(c) I confirm that I paid rent under a tenancy(insert ⊠ in the box(es)	ies) in the	tax year 2023		
Please select (d) and l or (e) as appropriat disqualifies you from claiming the Rent Talnsert \boxtimes in the box(es)		r to apply for this credit. If ne	ither of the op	tions below applies this
 (d) I confirm that the rented property is my or residence (PPR) in the year 2023, or the or study, and I am not related to my landlord as part I am related to my landlord other than siblings, grandparent / grandchild, aur registered with the Residential Tenanc such as the Rent-a-Room scheme 	rented pro ent / child as parent nt / uncle,	operty is not my PPR but I use or child / parent, or t / child or child / parent, (for ex niece / nephew, etc) and the pi	it for work cample,	
(e) I confirm that the rented property is used 2023 and he or she was aged under 23 y is not related to the landlord and the prop Board (RTB) and is not a Rent-a-Room se	ears prior erty is reg	to commencing third level edu	cation;	
		ne property is rented for Self se or Civil Partner		ne property is rented for a third level education
(f) Residential Tenancies Board (RTB) registration number (if known)				
(g) Address of the rented property (include Eircode) (This property must be located within the State)				
(h) Name of tenant				
(i) PPSN of tenant				
(j) Start date of tenancy				
(k) If the tenancy ended in 2023, provide the	end date			
(I) Local Property Tax (LPT) Property ID (if kn	nown)			
(m) Gross amount of rent paid in 2023		.00		.00
(n) Address of Landlord / Agency, if known (include Eircode)				
(o) Insert ⊠ in the box if your landlord is non-	resident			
(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)				
(q) Landlord's PPSN (if known) 537. Year of Marriage Review				
(a) To claim for relief under S. 1020 inse	ert ⊠ in the	e box		
(b) Amount of spouse's income for 2023	3		- 00	
(c) Amount of repayment claimed in resp	-	ا, المسلما المسلم	.00	
(d) Amount of repayment claimed in res		ا,اللللاء ا	-00	
Your spouse will have to make a separa	ate claim fo	or relief under S. 1020 in his / h	ner return	

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601.	Exces	s Reli	ef forv	var	d to	o 2	2023	3 u	nde	r S.	. 48	5F				ſ	Т						\top	Τ].[00				، ۱۲	J. V	 T	. ai				. 0	0
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603.	Recal	culate	d Taxa	able	e In	ncc	me	of s	r 20)23															-	00											-0	0

σU1.	CAPITAL GAINS - Capital Gains for th	•	•		
	Description of Assets	No. of Disposals	Aggregate Area in Hectares		regate ideration
	(a) Shares / Securities - Quoted			,	.00
	(b) Shares / Securities - Unquoted				.00
	(c) Agricultural Land / Buildings				.00
	(d) Development Land				.00
	(e) Foreign Life Policies (S. 594) chargeable at 40%		— ,		.00
	(f) Offshore Funds (S. 747A) chargeable at 40%				.00
	(g) Commercial Premises				.00
	(h) Residential Premises				-00
	(i) Shares or Securities exchanged (S. 913(5))				.00
	(j) Venture Fund Gains (S. 541C(2)(a))				.00
	(k) Other Assets				.00
	(I) Total Consideration		l		.00
	ert ⊠ in the box(es) to indicate			Self	Spouse or
	. If any disposal was between connected parties or oth	nerwise not at arm	n'e length		Civil Partner
	. If any of the original acquisitions were between conne		_	nath	
	. If the market value has been substituted for the cost	•			
	. Claim to Reliefs - Self	or acquisition or a	illy assets disposed of		
	(a) Disposal of Principal Private Residence: enter am	nount of considera	ation		.00
	(b) Retirement Relief - under S. 599: enter consideration	tion on disposal o	f qualifying assets		.00
	(c) Retirement Relief - under S. 598: enter considera	tion on disposal o	f qualifying assets		.00
	(d) Disposal of a site to a child: enter amount of cons	sideration			.00
	(e) If you wish to claim relief for farm restructuring uncomplete the Farm Restructuring Relief claim form			L	
	(f) Other		amount of consideration		.00
	(specify)			· [,[
806.	. Claim to Reliefs - Spouse or Civil Partner				
	(a) Disposal of Principal Private Residence: enter am	ount of considera	tion		, .00
	(b) Retirement Relief - under S. 599: enter considerate	tion on disposal o	f qualifying assets		. 00
	(c) Retirement Relief - under S. 598: enter considerate	tion on disposal of	f qualifying assets		.00
	(d) Disposal of a site to a child: enter amount of cons	ideration			.00
	(e) If you wish to claim relief for farm restructuring un				
	complete the Form Doctructuring Dollof claim form				
	complete the Farm Restructuring Relief claim form				
	complete the Farm Restructuring Relief claim form (f) Other (specify)		amount of consideration	<u> </u>	, 00

2023120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY	SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
Gains / Losses / Net chargeable gains		
807. Chargeable gains in the year before S. 604A relief	.00	,
808. Losses in the year before S. 604A relief	,	,
809. If any of the losses at Line 808 refer to a loss to a connect	ed person, give the following details	
(a) Name of connected person		
(b) Tax Reference Number of connected person		
(c) Amount of loss	.00	,
810. Amount of gain relieved under S. 604A	,	, 00
811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	.00	,
812. Previous Gain(s) Rolled-over (now chargeable)	, .00	, 00
813. Current year losses arising in 2023 available for offset against previous gains rolled over814. Amount of unused Loss(es) from prior year(s) available	.00	.00
for, and offset against chargeable gains above 815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable (Note: losses, including losses forward, must be used first) .00	
816. Net Chargeable Gain (excluding Foreign Life Policies)	,	,
817. Chargeable Gain on Foreign Life Policies	,	,
818. Current Year Loss(es) for carry forward to 2024	,	, 00
819. Unused Loss(es) from prior year(s) for carry forward to 2024	,	, .00
820. Total Unused Loss(es) for carry forward to 2024	,	,
If you have an overall CGT loss in 2023 there is no need to	complete Lines 821 or 822	
821. In respect of net chargeable gains that arose in the pe	riod 1 January 2023 - 30 November 2	023
(a) Enter amount of net gain to be charged at 33%	, , , , , , , , , , , , , , , , , , , ,	, 00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	,	,
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	,	,
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA		.00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	.00	, .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2023 by virtue of S. 542(1)(d)	,	.00
(ii) Date of disposal		

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	(b) Ent (ex		noun ng Fo						rged a	at 40	0%				, \Box		, \Box		00],[. 00
	(c) Ent		noun arge			ain c	on Fo	oreig	n Life	Pol	licies	3			, \Box		, 🗌		00],[- 00
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O - PROPERTY BASED INCENTIVES [901 - 935

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 are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

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.

PPSN ANY PANEL	_(S) OR SECTION(S	i) THAT DO NOT REQUIRE	AN ENTR	RY SHOUL	D BE	LEFT BL	ANK
Residential Property		Owner Occupier		Inve	stor -	Lessor	
901. Urban Renewal	S. 372 AP & AR		- 00	<u> </u>		<u>, </u>	.00
902. Town Renewal	S. 372 AP & AR		- 00	<u> </u>		<u></u>	- 00
903. Seaside Resort	S. 372 AU			<u> </u>		<u> </u>	- 00
904. Rural Renewal	S. 372 AP & AR		-00			<u> </u>	- 00
905. Living over the Shop	S. 372 AP & AR		-00			<u> </u>	- 00
906. Park and Ride	S. 372 AP & AR		- 00			j,	.00
907. Student Accommodation	S. 372 AP		, [],	. 00
908. Living City Initiative	S. 372AAB		- 00	·			
Industrial Buildings Allowance		Owner Occupier		Inve	stor -	Lessor	
909. Urban Renewal	S. 372C & D		-00	<u></u>		<u></u>	00
910. Town Renewal	S. 372AC & AD		- 00	<u></u>		<u>], </u>	.00
911. Seaside Resort	S. 352 & S.353		-00	<u> </u>],	. 00
912. Rural Renewal	S. 372M & N		.00				. 00
913. Multi-storey Car Parks	S. 344		.00				. 00
914. Living over the Shop (Commercial Premises Only)	S. 372D		- 00				. 00
915. Enterprise Areas	S. 343		.00			1'	. 00
916. Park and Ride	S. 372V & W		-00],[],	. 00
917. Hotels	S. 268(1)(d)		.00				. 00
918. Holiday Cottages	S. 268(3)		.00				. 00
919. Holiday Hostels	S. 268(2C)(b)		.00				.00
920. Guest Houses	S. 268(2C)(a)		.00				.00
921. Nursing Homes	S. 268(1)(g)		- 00				. 00
922. Housing for the Elderly / Infirm	S. 268(3A)		-00]	.00
923. Convalescent Homes	S. 268(1)(i)		-00]	.00
924. Qualifying Hospitals	S. 268(2A)	, , , , , , , , , , , , , , , , , , , ,	-00	<u> </u>],[.00
925. Qualifying Mental Health Centres	S. 268(1C)		-00	<u></u>],	.00
926. Qualifying Sports Injury Clinics	S. 268(2B)		- 00	Ш,L],	.00
927. Buildings used for certain Childcare Purposes	S. 843A		-00				.00
928. Buildings used for the purposes of providing Childcare Services or a	S. 843B		- 00	,		•	
Fitness Centre to employees						1	
929. Specialist Palliative Care Units930. Building or Structures in Registered	S. 268(1)(m)		.00],	.00
Caravan & Camping Sites 931. Mid-Shannon Corridor Tourism	S. 268(2D)		-00	 ,],	.00
Infrastructure Investment Scheme	S. 372AW		-00],	00
932. Living City Initiative	S. 372AAC		J- 00	<u></u>],	00
933. Living City Initiative (Investor only)	S. 372AAD			<u></u>	$\perp \!\!\! \perp$],	.00
934. Aviation Services Facilities	S. 268(1)(n)		- 00	Ш,L],	.00
935. Where the scheme(s) on which you a Scheme(s), quote the relevant Section							
], [. 00
				•			

SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART	
return must include a Self-Assessment by the chargeable person to whom the ret Assessment may be liable to a penalty of €250.	rurn relates. An individual who fails to make a
REMEMBER	
You do not have to complete the Self-Assessment panels if you on or before 31 August 2024	u submit this return to Revenue
Self-Assessment – Income Tax	
(a) Amount of income or profits arising for this period	
(Note: this is the amount of your total income for this year before taking accordate income includes sources of income from employments, pensions, Depart and investment income, as well as self employed income. Where you are in return the adjusted net profit after taking account of business expenses, but before leading to the self-adjusted income.	rtment of Social Protection payments, rental eceipt of trading or professional income, it is
(b) Amount of tax chargeable for this period	
(i) Amount of income tax chargeable for this period	.0
(Note: this is the amount of income tax charged on the above income, after ta allowances, but before any tax credits such as personal tax credit, medical ex	
(ii) Amount of USC chargeable for this period - self	
(iii) Amount of USC chargeable for this period - spouse or civil partner	.0
(Note: this is the amount of USC chargeable on all of your income (including has been deducted at source))	employment and pension income where US
(iv) Amount of PRSI chargeable for this period - self	, , , , , , , , , , , , , , , , , , , ,
(v) Amount of PRSI chargeable for this period - spouse or civil partner	.[0
(Note: this is the amount of PRSI chargeable on your trading and investment your Irish employment income)	income only. Do not include PRSI due on
(vi) Total amount of tax chargeable for this period	
(Note: this is the sum of income tax, USC, and PRSI chargeable)	, ,
(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below	.[0
(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below	.0
(Note: this is the amount of tax payable or tax overpaid for the period, which is chargeable ((b)(vi) above) by the amount of any tax credits due. Credits included credit or employee tax credit, but also less obvious items such as Dividend W DIRT withheld at source, PAYE operated on Schedule E income and Professi This is the amount of PSWT withheld / deducted, before any interim refunds a	de obvious items such as the personal tax /ithholding Tax (DWT) withheld / deducted, onal Services Withholding Tax (PSWT).
(iii) Amount of refund (or offset) of tax withheld at source	.00
(Note: the amount of any tax withheld at source, refunded (e.g. interim refund	I of PSWT) or offset, should be entered here
(d) Amount of tax payable for this period	.00
	, ,

2023120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	TRY SHOULD BE LEFT BLANK
PPSN		
	arge due under S. 1084 because of late filing of this return	
	filing this return after the specified return date for the chargeable period, ate the surcharge, which is added on to your tax due, is	a late filing surcharge is due.
• 5% of	the tax due or €12,695, whichever is the lesser, where the return is subrule date	nitted within two months
• 10% (of the tax due or €63,485, whichever is the lesser, where the return is mo	re than two months late)
	arge due under S. 1084 because of non-compliance with ax (LPT) requirements	-00
(Note: Failure to	meet your LPT obligations to file and pay will result in a surcharge. The	
	t should be increased by 10% subject to a maximum increased amount of ought up to date, the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the surcharge will	
(h) (i) Amount of tax for this period	x, including Preliminary Tax, paid directly to the Collector-General	.00
	e amount of tax already paid to the Collector-General, i.e. your 2023 Prel ayments which are now due and will be paid at the time this return is beir	
(ii) Amount of ta	x deferred under S. 657(6A)	, 00
(i) (i) Balance of ta	x payable for this period	.00
	c payable amount at (d) above, plus the amount of any surcharge due at $h)(i)$ and the amount of tax deferred at $(h)(ii)$	(f) or (g), less the amount of tax
(ii) Balance of ta	x overpaid for this period	.00
already paid at (overpaid amount at (e) above, less the amount of any surcharge due at h)(i) and the amount of tax deferred at (h)(ii)) be my Self-Assessment to Income Tax for the year 2023	(f) or (g), plus the amount of tax
Signature	,	Date DD/MM/YYYY
-		Date DD, MM, TTTT
Capacity of Signatory		
937. Self-Assessment -	- Capital Gains Tax	
(a) Amount of charg	eable gains arising for this period	.00
(Note: this is the	amount of chargeable gains for this period less any reliefs which reduce	e the chargeable gain)
(b) Amount of tax ch	nargeable for this period	.00
	e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company)	of any deductions, reliefs or
(c) Amount of tax pa	ayable for this period	. 00
(Note: this is the from tax charges	e amount of tax due after any Retirement Relief or Credit for Foreign Tax able)	paid have been deducted
(d) Amount of surch (Note: see 936(arge due under S. 1084 because of late filing of this return f))	.00
(e) Amount of surch requirements (Note: see 936(arge due under S. 1084 because of non-compliance with LPT	.00
	aid directly to the Collector-General for this period	.00
(Note: the amou	int entered here will be the amount of direct tax paid for the year plus any	
-	ear from another year or tax type) x payable for this period	.00
	x overpaid for this period	.00
I DECLARE the above to	be my Self-Assessment to Capital Gains Tax for the year 2023	
Signature		Date DD/MM/YYYY
Capacity of Signatory		

2023120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK PPSN													
Bank Details													
If you wish to have any refund paid directly to your bank account, please supply your bank account details.													
Single Euro Payments Area (SEPA)													
International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie													
It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.													
IBAN (Maximum 34 characters)													
BIC (Maximum 11 characters)													
If you are married or in a civil partnership and have opted for Joint Assessment in 2023, please provide your spouse's or civil partner's bank account details.													
IBAN (Maximum 34 characters)													
BIC (Maximum 11 characters)													
(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)													
Expression of Doubt provided by S. 959P If you have a genuine doubt about the correct application of tax law to any item in the return, insert in the box and provide details of the point at issue in the entry fields below (This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments) (a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates													
(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt													
(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates													
(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return													
(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances													

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102.	Descri	ption of	f Trade	e, Prof	ession	or \	V	Vo	/ 0	00)(С	C	26	a	tic	on	า ((y	/0	u	m	าน	st	С	lea	arı	ly	d	es	scr	rib	e t	he	e ti	ra	de)																							
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107.	(a) Am	ount of	fadjus	sted n	et prof	it fo	or a	r a	а	a	30	ıC	С	20	С	0	ur	nt	tin	ng) F	ре	ric	00	ł																								⅃,],[-	00)
	(b) Am	ount o	f adjus	sted n	et loss	for	r a	ad	ac	ıC	C	20	C	С	C	วน	ıní	ıtir	nς	g	р	er	io	d],],[].[00)
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109.	If you a		-																				_	-						Dι	JSI	ıne	ess	5															Г	_		٦,١		Γ	٦,		Т	_			٦
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113.	Machir	nery ar	nd Pla	nt																																																									
	(a) If a ent	ny amo				e ret	efe	fer	er	r	rs	S	s	3	t	:0	'∈	er	ne	er	g)	y-6	ef	fic	cie	ent	t e	eq	ui	ipı	me	en	ť u	ıno	de	er	S.	2	8	5A],],[].[00)
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2023120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN	ENTRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - SELF-EMPLOYED INCOME [101 - 167] contd.	
(Including Farming & Partnership Income)	Trade No.
 114. Industrial Buildings and / or Farm Buildings Allowance (a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b) 	00
(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	.00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B) Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later	
 (i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below 	.00
(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following	.00
(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	
(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	.00
(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.	
(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following	.00
(I) The aggregate amount of specified capital expenditure incurred	-00
(II) The address of building or structure, include Eircode (if known)	
(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances	
(v) All other specified relief capital allowances	.00
115. Other Capital Allowances	00
Losses [116 - 118]	, , —
116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2023 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025	.00
(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2023 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025 (Note: relief is restricted to a maximum of €31,750)	.00
(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2023 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2025	
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)(I) Specified property relief capital allowances, as defined in S. 531AAE	.00
(II) All other specified relief capital allowances	
(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)	.00
PAGE 38	FOR OFFICE USE ONLY

202312			ANY F	PAN	EL(S) OR SECTION(S) THAT DO NOT REQUIRE AN	ENTRY SHOULD BE LEFT BLANK
PPS	N					Appendix 1
(Ir Unused	ncluding l d losses f	Farming & I rom a prior	P <i>artner</i> r year	ship	ME [101 - 167] contd. b Income) a prior year (S. 382) other than residential developmen	Trade No.
		es where th			claim was not made to and received by Revenue	
(b)					development land losses from a prior year where the and received by Revenue before 7/4/2009, state	
	(i) Am	ount of tax	credit d	ue i	n respect of these losses (S. 644AA(6) and (8))	
	al Loss R	elief			the profits or gains of the combined trade (S. 644AA(7	,,
118. (a)					I you wish to claim terminal loss relief for the years 202	
	(ii) Am		used ca		the final 12 months to the date of cessation I allowances in the final 12 months to the	
(b)		sh to claim t a subseque			s relief for the year 2023 in respect of a loss te	
	(i) Am	ount of the	loss rel	ief a	available for 2023	
_		e date the t	rade ce	ase	d	
Farme 119. (a)	_	qualifying f	່armer ເ	unde	er S. 667B used in 2023	<u></u>
(b)	Relief for	qualifying f	armer u	ınde	er S. 667B used in prior years	0
(c)	Insert ⊠ i	in the box if	you are	e a p	partner in a Registered Farm Partnership as defined by	/ S. 667C
(d)	Relief for	partner in F	Registe	red l	Farm Partnership under S. 667C used in 2023	-0
(e)	Relief for	partner in F	Registe	red	Farm Partnership under S. 667C used in 2022	<u></u>
(f)	Relief for	partner in R	Register	ed F	Farm Partnership under S. 667C used in 2021	.00
	Insert ⊠		you wi		relates wholly or in part to Share Farming o elect for income averaging for the year 2023	
(i)					eable profits for this year are computed in e averaging)	
(j)	Insert ⊠ ir	n the box if	you wis	h to	withdraw from income averaging for the year 2023	
(k)					vish to temporarily elect out of income averaging e with S. 657(6A)	
0	yea	ar if you had	I not ap	plied	ted net profit which would be assessable for this d for income averaging	.0
		irm Partno ion Farm Pa			ax reference number	
(b)					red on the Register of Succession Farm Partnerships ure, Food and the Marine	
(c)	Indicate i	f you are a	"Farme	r" or	a "Successor" within the meaning of S. 667D(2)	Farmer Successor
(d)) Insert ⊠	in the box t	o confir	m th	nat no "Successor" in this partnership was aged over 4	
(e)) Your sha	re of the pro	ofits as	per	the partnership agreement	. (%
, ,		f Succession				
121. Gr	oss withho	olding tax (b	efore a	any i	holding Tax (PSWT) interim refund) related to the basis period for 2023 on not include credit for Relevant Contracts Tax withheld	
PRSI p						-,,
De an	epartment nount of P	of Social P	rotectio paid dii	n as	a sub-postmaster / postmistress, or by the s a Social Welfare Branch Manager, enter the to An Post / Department of Social Protection	
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	PANEL(S) OR SECTION	(S) THAT DO NO	T REQUIRE AN ENTRY	SHOU	ILD BE	LEFT	BLANK							
PPSN				App	pend	ix 1								
EXTRACTS FROM ACCOUNTS [123 - 167] Trade No. Accounts Information Period (must be completed) Capital Account and Balance Sheet Items [144 - 155]														
Accounts information Period	(must be completed)	•		Si leet ite	#IIIS [144	, - IOO]								
123. From			Cash / Capital introduced	<u></u> ,			- 00							
124. To			Drawings (Net of Tax and Pension contributions)	Ш,],[- 00							
Extracts From Accounts must be			(a) Closing Capital				.00							
you or your spouse or civil partne professional income, except when			Balance - positive (b) If negative,	<u> </u>		_ , ∟ ¬ ┌──								
125. If you have previously submitt	ed accounts information		state amount here	Ш,		J,∐	- 00							
relating to this return state the which accounts were submitte	income tax return with	147.	Stock, Work in progress, Finished goods			\prod	- 00							
126. (a) Where the income arises	;u(1111)	148.	Debtors and Prepayments]] 	-00							
from a partnership, enter		149.	Cash / Bank (Debit)	<u></u>		⅃ ႇ └┴ ⅂┌┌								
the tax reference of the pa				Ш,		⅃, └┴	- 00							
(b) Insert in the box if you a partner within the meaning		150.	Bank / Loans/ Overdraft (Credit)				- 00							
(c) If you are in partnership wi		er 151.	Client Account	$\overline{\Box}$		7								
	ion for that trade or profess		Balances (Debit)	Ш,		J , ∟⊥	- 00							
	er their trade, enter the trad	le 152.	Client Account				- 00							
number (in this Form 11) u information was supplied	inder which the accounts	153.	Balances (Credit) Creditors and Accruals	Щ ,		⅃,└ ┴ ┐┌┬	.00							
Income [127 - 129]		 154.	Tax Creditors	<u> </u>		┤,├─┼	+							
127. Sales / Receipts / Turnover		00	(a) Not Assats positivo	Щ,			- 00							
128. Receipts from Government		.00	(a) Net Assets - positive	Ш,		⅃, ∐	- 00							
Agencies (GMS, etc.)			(b) If negative,				.00							
129. Other Trading Income including tax exempt income		00	state amount here	ш,		,								
Trading Account Items [130 - 131]			acts from Adjusted Net F			mputa	ation [156 - 167]							
130. Purchases			fit / Loss per Accounts	[156 - 1	57]									
	,	156.	Net Trade Profit per Accounts				- 00							
131. Gross Trading Profits (including other Trade Receipts / income	-	157.	Net Trade Loss			_ <u>,</u>	.00							
already listed in the previous sect	tion)		per Accounts	ш,		,								
Expenses and Deductions [132 - 143	3]													
132. Salaries / Wages		.00												
133. Additional Staff Costs			stments made to Net Prof				s [158 - 167]							
	<u> </u>		Where there are no adjustn profit / loss per accounts, in		•									
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)		00	Motor Expenses			, 1								
135. Other Sub-Contractors		160	Donations (Political and	Щ,			-00							
136. Consultancy, Professional fees			Charitable) / Entertainment	<u>. LLL.</u>		J.LL	- 00							
137. Motor, Travel and Subsistence		161.	Light, Heat and Phone	, 		Ĭ	.00							
·			Net gain on sale of	, 		_, <u></u>	.00							
138. Repairs / Renewals		וטטוי	fixed / chargeable assets Net loss on sale of	Щ,		_ , ∟ ¬								
139. Rental Expenses		00	fixed / chargeable assets	Ш,			-00							
140. Depreciation,			(a) Deduction for stock				- 00							
Goodwill / Capital write-off	,,·	00	relief under S. 666	Щ,		_,								
141. (a) Provisions including bad debts - positive		. 00	(b) Deduction for stock relief under S. 667B	Ш,		J,∐	- 00							
(b) Provisions including			Deduction for increase in carbon tax under S. 664A				-00							
bad debts - negative 142. Other Expenses		<u></u>	Other Addbacks	, 		- ,	.00							
143. Other Expenses -		167.	Other Deductions	Щ ,		⅃, └┴ ┐┌──								
negative / credit entries		.00		Ш,		⅃, └┴	-00							

If you have made any payment(s) during 2023 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

2023120 ANY PANEL(S) OR SECTION(S) T	THAT DO NOT REQUIRE AN ENT	
		Appendix 2
D - PAYE / BIK / PENSIONS (1) [217 - 230]		
Note: If you and / or your Spouse or Civil Partner have / insert ⊠ in the box and photocopy Appendix 2 (pages 41		ts / Pensions, etc.,
	Employment / Pension, etc	
Employment / Pension, etc. subject to PAYE	Self Spouse /	No Self Spouse /
Details entered at Lines 218 to 220 are relevant to Lines 221		Civil Partner
217. Insert ⊠ in the box to indicate to whom the income refers		
218. Employer's / Pension Provider's PAYE registered number		
219. Employer's / Pension Provider's name		
220. Gross amount of taxable income for this employment /	.00	.00
pension (available from your final payslip for 2023)		
221. Source of income (insert ⊠ in the relevant boxes)		
(a) Employment		
(b) Directorship		
(c) Foreign employment exercised in Ireland(d) Employment (SARP relief claimed)		
(e) Public Sector employment - PRSI class B, C, or D		
(f) Public Sector employment - Oireachtas, Judiciary, etc.		
(g) Income in lieu of Social Welfare Payments		
(h) Pension - Early Farm Retirement		H
(i) Pension - Employment pension		
(j) Pension - RAC or PRSA		
(k) Distribution from an ARF		
(I) Distribution from a PRSA		
222. (a) Net tax deducted / refunded in this employment		
(b) Insert ⊠ in the box if the tax figure above was a refund	,	
Director remuneration (Note: in respect of Proprietary Directorships, only tax remit	tted to Revenue should be entered	d here)
(c) In arriving at the 'gross amount of taxable income for this	s employment / pension' and the 'l	Net tax deducted / refunded', state:
(i) Amount of taxable income paid in 2023 which was earned in the year 2022 and was brought back to that year	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(ii) The amount of tax paid in respect of that amount of income brought back to 2022	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
(iii) The amount of gross income for USC purposes paid in 2023 which was earned in the year 2022 and was brought back to that year		
(iv) The amount of USC paid in respect of that amount of income brought back to 2022	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

2023120		ANY	PANEL(S)	OR SECTION(S) THAT DO	NOT REQU	IIRE AN EN	NTRY SHOUL	D BE LEFT BLA	NK
PPSN								App	endix 2	
222 (c) (v)	The amount	of income	naid in the	vear 2024		Se	If		Spouse or Civil Partner	
ZZZ. (O) (V)	which was ea	arned in that to the total	ne year 202 2023 and ir	23 and has notuded in the	<u></u>	,	•	<u></u>	,	
) The amount amount of in	come bro	ught back t	to 2023	<u></u>	,	-			
(vi	paid in the y year 2023 a and include	ear 2024 and has be d in the C	which was een brough Gross incon	USC purposes earned in the t back to 2023 ne for Universal employment above						
(vi	ii) The amoun amount of i				<u></u>	,	-	<u></u>	,	
				ge (USC) from thi ayslip for 2023)	s ,	<u> </u>	. 00	<u></u>	, .	. 00
224. (a) Ne	t USC deduct	ted / refun	ded in this	employment						
(b) Ins	sert ⊠ in the b	oox if the l	JSC figure	above was a refu	ind			•	, 	
specif	ied institution,	, in excess	s of €20,00	onus payment fro 0 and have suffer , insert ⊠ in the b	ed					
226. Payme	ent frequency			We	ekly					
				For	tnightly					
				For	ır weekly					
					nthly					
				Oth	ier					
227. Is relie	ef due under S	S. 480B ("	week 53")			Yes	No 🗌		Yes No	
Special A	ssignee Re	lief Prog	رېramme (۶	SARP)	Employ	ment / Pens	sion, etc.	Employme	ent / Pension, etc	c.
-	claiming SAF	-				No.			No.	
of		ess amou	ints contrib	before deduction uted to pension the State)			- 00		,	.00
	nount of SARI w claimed on			igh payroll or			. 00			. 00
	nount of incon SARP relief c		mployment	after deduction		<u> </u>	. 00	<u></u>	<u> </u>	. 00
	is SARP relief ur employer?	f been gra	inted throug	gh payroll by		Yes	No 🗌		Yes No	, _
				ear, state the entitled to the reli	ef					
Research	and Devel	opment								
	nount of resea nimed under S			nt credit			. 00			.00
to	you under S.	766(2A(a)) which is ı	ered by your emp relevant to the g in the year 2022						
٠,,	nount of unus 472D(4) from			ard under	<u> </u>	,	- 00			- 00
Foreign T	ax									
be	nount of incon en subject to	foreign ta	x in a Treat	y State], []	- 00			. 00
	nount of non-r this income	efundable	e foreign tax	x paid	<u></u>],]	•			

PAY AND FILE - 31 OCTOBER 2024

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at **www.revenue.ie**.

2. myAccount

myaccount customers can make payments online by clicking on the myaccount link on the Revenue home page. You can register for myaccount on the "Register for myaccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment. You can make payments online using:

- a debit card or a credit card
- a once off debit a 'Single Debit Instruction' using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at **www.revenue.ie** or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to Collector-General, PO Box 354, Limerick.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or myaccount is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time at least three working days for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSLIP ON REVERSE

RPC018287_EN_PR_L_

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2024:**

Preliminary Tax for the year of assessment 2024 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2023

Return of Income and Capital Gains for the year of assessment 2023

How to complete the payslip

Please complete the Statement of Net Liabilities on the payslip below to ensure your Income Tax payment is promptly allocated to the correct tax years. You must complete the Statement of Net Liabilities whether you are using one of our online payment facilities on ROS or myaccount or if you are paying by Direct Debit or Cheque. Please see overleaf the payment options that are available to you. Please note that paying online using ROS or myaccount is the quickest and most secure way to make your Income Tax payment. Once completed, forward the payslip to the Collector-General, PO Box 354, Limerick.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2024

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2024 or 100% of your final liability for 2023. If you are paying your 2024 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2023

Insert any outstanding balance of Income Tax for the year of assessment 2023. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods. If you have calculated that you have no Preliminary Tax 2024 or Balancing Amount 2023, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch** on **01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

Form 11 **€ Payslip** € Statement of Net Liabilities Whole Euro only - DO NOT ENTER CENT Income Tax Preliminary Tax 2024 PPSN: 0000000AB 5 **Q0** X Name: A. N. OTHER Place X in the box above if Income Tax Income Tax Balancing Amount 2023 2023 is a 2 100 2 2 2 Signature: A.N. OTHER Date: 12-09-2024 If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount P&F **TOTAL NET AMOUNT** 3 3 3 3 3 ·**00** U 1 + 2 ABOVE