

Income tax return form 2020 ROS Form 11

Part 38-01-04E

Document reviewed November 2023

Summary

The 2020 ROS Form 11 is available since 1 January 2021, in both the online and offline ROS facilities. This Manual highlights updates and changes to the 2020 ROS Form 11.

The updates in previous year returns are referenced in the Tax and Duty Manuals (TDM):

[Part 38-01-04D](#) for information on the 2019 ROS Form 11

[Part 38-01-04C](#) for information on the 2018 ROS Form 11

[Part 38-01-04B](#) for information on the 2017 ROS Form 11

[Part 38-01-04A](#) for information on the 2016 ROS Form 11

[Part 38-01-04](#) for information on the 2015 ROS Form 11

General assistance about '[Filing your tax return](#)' is available on the Revenue website, including videos on the most frequently used panels or issues that give rise to most contacts.

The [Guide to Completing Pay & File Self-Assessment Returns](#) is published on the website; and has full information on all the panels and fields in the 2020 tax return.

Table of Contents

| | |
|--|----|
| 1 ROS Form 11..... | 4 |
| 2 Personal Details Panel | 4 |
| 2.1 Spouse’s details required in joint assessed cases | 4 |
| 2.2 Mandatory Date of Birth field..... | 5 |
| 2.3 Residency: force majeure circumstances | 5 |
| 3 Self Employed Income | 6 |
| 3.1 Covid-19 supports: Losses, Restart Grant, EWSS, TWSS, CRSS | 6 |
| 3.2 Extracts From Accounts – updated mandatory fields and calculation | 8 |
| 4 Irish Rental Income | 9 |
| 4.1 Additional question for non-residents..... | 9 |
| 5 PAYE/BIK/Pensions (1) | 11 |
| 5.1 Covid-19 supports: TWSS, DTWS | 11 |
| 5.2 Proprietary directors’ bonuses/fees..... | 13 |
| 5.3 S997A – credit for tax deducted for certain directors and employees..... | 14 |
| 5.4 Debt warehousing for Schedule E liability (only)..... | 15 |
| 6 PAYE/BIK/Pensions (2) | 15 |
| 6.1 Allowable Deductions incurred in Employment | 15 |
| 6.2 Social Welfare Payments - Pandemic Unemployment Payment (PUP) | 16 |
| 7 Irish Other Income | 17 |
| 7.1 Irish Deposit interest | 17 |
| 7.2 Irish Dividends | 17 |
| 7.3 Investment Undertaking - Exchange Traded Funds..... | 17 |
| 8 Personal Tax Credits | 18 |
| 8.1 Home Carer’s tax credit | 18 |
| 8.2 Employee (PAYE) Tax Credit | 18 |
| 8.3 Earned Income credit..... | 18 |
| 8.4 Stay and Spend credit | 18 |
| 8.5 EII 20 | |
| 8.6 Sea-going Naval Personnel Credit..... | 20 |
| 8.7 ‘Other Health Expenses’ | 21 |
| 9. Calculation: changes and updates..... | 22 |
| 9.1 USC rates | 22 |
| 9.2 Income Tax rates..... | 23 |

| | |
|--|----|
| 9.3 Foreign interest rate | 23 |
| 10. Capital Gains..... | 23 |
| 10.1 Calculation | 23 |
| 10.2 Entrepreneur relief | 24 |
| 10.3 CGT Self Assessment..... | 25 |
| 11. Output | 26 |
| 11.1 PRSI – voluntary contribution note..... | 26 |
| 11.2 TWSS income – note on assessment | 26 |
| Appendix 1 Extracts From Accounts - mandatory fields and calculation | 27 |
| Appendix 2 Summary of prefilled information..... | 29 |
| Appendix 3 Calculation of TWSS liabilities | 31 |

1 ROS Form 11

The ROS Form 11 has 20 'panels'. The updates to the panels for the year 2020 are summarised in this manual, as shown in Figure 1 below.

| | |
|---------------------------|----------------|
| Personal Details | 1 Updated |
| Self-Employed Income | 2 Updated |
| Irish Rental Income | 3 Updated |
| PAYE/BIK/Pensions (1) | 4 Updated |
| PAYE/BIK/Pensions (2) | 5 Updated |
| Foreign Income | 6 |
| Irish Other Income | 7 Updated |
| Exempt Income | 8 |
| Charges & Deductions | 9 |
| Personal Tax Credits | 10 Updated |
| Restriction of Reliefs | 11 |
| Calculate | 12 Updated |
| Capital Gains | 13 Updated |
| Chargeable Assets | 14 |
| Capital Acquisitions | 15 |
| Property Based Incentives | 16 |
| IT Self Assessment | 17 |
| CGT Self Assessment | 18 |
| Print View | 19 Information |
| Sign and Submit | 20 |

Figure 1: Summary of ROS panels updated in 2020 Form 11

2 Personal Details Panel

2.1 Spouse's details required in joint assessed cases

Filers claiming married credit on the return are required to complete the spouse's details. It is critically important that the spouse's PPSN which is input on the return is verified and accurate. Filers, particularly tax agents, should note that the information input will result in the records of both spouses being linked on Revenue's record; as Revenue is acting on the basis of the information submitted in the tax return.

Where spouses' records are linked, both spouses have access to the information on those records for the tax periods noted. If an incorrect PPSN is input, it will result in an incorrect link between cases and will give rise to a risk of data being disclosed incorrectly. Spouse records that are linked on Revenue's systems on a joint assessed basis are treated as a 'single taxpayer' and data is accessible by and available to such linked cases.

| Details (Spouse) | |
|---|--------------------------------|
| PPSN (this is mandatory where your spouse is resident in Ireland) | <input type="text"/> |
| * Surname | <input type="text"/> |
| * First name | <input type="text"/> |
| * Date of Birth (DD/MM/YYYY) | <input type="text"/> |
| * Gender | <input type="text" value="v"/> |
| * Date of Marriage (DD/MM/YYYY) | <input type="text"/> |

Figure 2: Mandatory spouse details where Joint Assessment is selected as the basis of assessment

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2.2 Mandatory Date of Birth field

| Your date of birth | |
|---------------------------------|----------------------|
| Your Date of Birth (DD/MM/YYYY) | <input type="text"/> |

Figure 3: Mandatory Date of Birth field

Where the information is available to Revenue, it will be prefilled. However, where the field is blank, this field must be completed. Entering the correct date of birth will assist in ensuring that the correct age related allowances and reliefs are granted. For example, age tax credit, marginal relief, pension related reliefs, refund of DIRT or exemption from PRSI for individuals aged 66 or over, can be granted when the correct date of birth is updated on the return.

2.3 Residency: force majeure circumstances

[Guidance on temporary measures relating to residence rules and force majeure circumstances](#) is on the website. Where a filer is availing of that accommodation, he or she is required to answer the additional question about the period that is to be disregarded for the statutory residence test.

| Self | Spouse |
|--|--------|
| <p>Are you and/or your spouse or civil partner availing of the force majeure COVID-19 circumstances for residency purposes? <input type="checkbox"/></p> <p>This is in respect of days spent in the State during 2020 due to force majeure COVID-19 circumstances. These days are to be disregarded for the purpose of the statutory residence test where the required conditions as set out in Revenue's published guidance on this concession are satisfied.</p> <p>Enter the start and end dates of the period that is to be disregarded for tax residence purposes which arises due to being unavoidably present in the State due to force majeure COVID-19 circumstances.</p> <p>Start date (DD/MM/YYYY) <input type="text"/></p> <p>End date (DD/MM/YYYY) <input type="text"/></p> | |

Figure 4: Additional question if availing of force majeure circumstances

3 Self Employed Income

3.1 Covid-19 supports: Losses, Restart Grant, EWSS, TWSS, CRSS

(i) Losses

Form 11 2019 included provision to carryback losses arising in subsequent years, and guidance on loss relief is set out in TDM [Part 12-01-03](#). There is guidance on the procedure for making interim and final claims (paragraph 7), and the applicable time limits (paragraph 6). Where a filer made an excess interim claim in respect of the year 2020, he or she should amend the Form 11 2019. Where the interim claim for 2020 included in Form 11 2019 was understated, the deadline for updating a claim for 2020 losses incurred is 31 May 2021.

Filers should ensure that interim claims made on Form 11 2019 are reviewed as necessary. Where an interim claim for 2020 losses was made on Form 11 2019, the loss may not be claimed under any other provision of the Income Tax Acts. Certain taxpayers may be eligible to make a claim for relief for losses arising in 2021 against their 2020 trading profits. Details on who is eligible to make this claim, and how this claim should be made, are set out in TDM [Part 12-01-03](#).

(ii) Restart Grant

Guidance on the tax treatment of the Restart Grant is set out in [Guidelines on the operation of the Employment Wage Subsidy Scheme](#) (page 7). Where the grant is used to defray expenditure which is revenue in nature, such as utility or insurance expenses costs, it is to be taken into account in calculating taxable trading profits. The Restart Grant is administered via the Local Authorities but is made available via the Department of Enterprise Trade and Employment. It should be included in the Self Employed Panel under 'Receipts from Government (GMS, etc.)' as it is a payment by a Government Department.

Where the grant is used to fund the acquisition of plant and machinery for use in the business, expenditure which is capital in nature, the trader will be entitled to claim capital allowances in respect of that expenditure **net** of the grant received. Additional guidance on capital allowances is set out in the [Guide to Completing Pay & File Self-Assessment Returns](#).

(iii) EWSS

Employment Wage Subsidy Scheme (EWSS) payments to employers are subject to income tax. There is a corresponding deduction for wages paid out to employees. Where an employer received more EWSS than the amount paid to the employee(s), he or she is chargeable to income tax and USC on the excess amount. The EWSS received by an employer is to be shown in the Self Employed Panel under 'Receipts from Government (GMS, etc.)' as it is a payment by a Government Department. The amount of EWSS paid to employees should be included in the 'Wages' field. Where the income and deduction match there is no impact on net profit/income.

(iv) TWSS

Temporary Wage Subsidy Scheme (TWSS) payments to employees (made via their employer) do not need to be included in the Extracts from Account. Subsection (5)(i) of the TWSS legislation prevents an employer taking a CT/IT tax deduction for subsidies paid to employees under the TWSS. Although TWSS payments were paid to employers, they were required to be passed on to employees and are fully chargeable to income tax and USC at employee level.

(v) CRSS

Guidance on the Covid Restriction Support Scheme (CRSS) is set out in the [Guidelines on the operation of the Covid Restrictions Support Scheme](#). Relevant information is included in paragraph 10 "How is the ACTE treated for tax purposes?", and filers must review the CRSS material before completing the Form 11.

Information on CRSS receipts can be found under the 'eRepayment Claims' link in 'Other Services' in ROS. To see previous claims, click on 'Manage your Claims'. This shows a claimant's Claims History, which is presented by Type, Submission date, Claimed Amount and Status (as per Figure 5). Clicking on 'View' on any specific claim returns the detail of that specific claim (including the period of the claim).

Other Services

[MyEnquiries](#) | [Drivers & Passengers with Disabilities](#) | [Mobile Access](#)
[Receipts Tracker](#) | [Manage Professional Services Withholding Tax](#) | [Download Pre-populated Returns](#)
[Manage Tax Clearance](#) | [eRepayment Claims](#) | [Secure Upload/Download Service](#)
[Verify Tax Clearance](#)

Revenue
 Cuidao agus Cuidao do Mionair
 Irish Tax and Customs

eRepayment Claims

[← Back to ROS](#) **Welcome to eRepayment Claims**

Make a new claim
 This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty (S83D), Covid Restrictions Support Scheme (CRSS) and specific VAT repayments for unregistered persons.

Previous Claims
 You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.
[Manage your claims](#)

[← Back](#) **Claim History**

This screen allows you to view and edit your previous claims.
 For VAT 58 & 71 claims decision details can be seen when 'View' is selected.

Display records per page Search

| Type | Submission Date | Claimed Amount | Status | Action |
|-----------|-----------------|----------------|----------|----------------------|
| Form CRSS | 14/05/2021 | €1,000.00 | Approved | View |
| Form CRSS | 14/05/2021 | €1,000.00 | Approved | View |
| Form CRSS | 14/05/2021 | €4,000.00 | Approved | View |
| Form CRSS | 14/05/2021 | €1,000.00 | Approved | View |

Figure 5: eRepayment Claims link in ROS – Other Services, select 'Manage your claims', select 'View' for detail.

3.2 Extracts From Accounts – updated mandatory fields and calculation

The Extracts From Accounts section must be completed in all cases in receipt of income from a trade, profession or vocation.

- All fields are mandatory if turnover is €20,000 or greater.
- Where turnover is less than €20,000, the existing mandatory fields (*) remain.

[Appendix 1](#) includes additional information on the mandatory fields in the Extracts From Accounts. The form calculates the 'Net Profit or Loss' figure and the 'Calculated Adjusted Net Profit /Net Loss for Accounting Period' amount. Filers cannot enter their own amounts in those 'Calculate' boxes.

For cases that have a turnover in excess of €200,000, there is a validation message if the Capital Account and Balance Sheet Items are not completed.

| Extracts From Accounts | | ↑Top |
|---|---|---------------------------------|
| From (DD/MM/YYYY) | <input type="text"/> | This is a required field |
| To (DD/MM/YYYY) | <input type="text"/> | This is a required field |
| If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted | <input type="text"/> | |
| Where the income arises from a partnership, enter the tax reference of the partnership | <input type="text"/> | |
| If the income arises from a partnership with your spouse/civil partner, and the partnership does not have a separate tax reference number, enter the trade number under which the accounts information is filed in this Form 11 | <input type="text"/> <input type="button" value="v"/> | |
| If you are choosing the option to submit your financial statements in iXBRL format via ROS please tick the box. | <input type="checkbox"/> | |
| Tick the box if you are a non-active partner within the meaning of Section 409A | <input type="checkbox"/> | |
| Income | | ↑Top |
| * Sales / Receipts / Turnover | € <input type="text"/> | |
| * Receipts from Government Agencies (GMS etc.) | € <input type="text"/> | |

Figure 6: Extract from accounts – mandatory fields marked by asterisk.

4 Irish Rental Income

4.1 Additional question for non-residents

Where the filer has indicated in the Personal Details panel that he or she is non-resident, a new question has been added to the Irish Rental panel. The new question asks for confirmation whether:

- the form is being completed by a collection agent, or
- the tax was withheld by the tenant.

This question is mandatory and only one option can be selected.

Form 11 for period 01/01/2020 to 31/12/2020

Irish Rental Income

| | |
|------------------------|---|
| ✓ Personal Details | <p style="text-align: right;">Help Section</p> <p>Enter whole euros only; do not enter cents unless specifically requested</p> <p>As a non-resident landlord, indicate which one of the following applies:</p> <p>This form is being completed by a Collection Agent <input type="checkbox"/></p> <p>The tax was withheld by my tenant on the gross rents (Note you must submit a Form R185 to Revenue in support of your claim for a credit for this tax.) <input type="checkbox"/></p> <p>Where a claim to tax relief on property based incentive schemes is included tick the box and give details on the property based incentives panel <input type="checkbox"/></p> |
| Self-Employed Income | |
| Irish Rental Income | |
| PAYE/BIK/Pensions (1) | |
| PAYE/BIK/Pensions (2) | |
| Foreign Income | |
| Irish Other Income | |
| Exempt Income | |
| Charges & Deductions | |
| ✓ Personal Tax Credits | |

Figure 7: Irish Rental Income: mandatory question for non-residents regarding the arrangements for filing and paying.

(i) If the form is being completed by a collection agent (the first option), there cannot be an entry in the field “Amount of Irish Tax Withheld” in the Non-resident Landlord section.

Non-resident Landlord

If you and/or your spouse/civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:

PPS number/tax reference number of tenant(s) (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld) **This is a required field**

Amount of Irish Tax Withheld € **You cannot claim a credit for tax withheld by your tenant if you have a collection agent acting on your behalf.**

Figure 8: Error message if a collection agent is appointed and a claim for Irish tax withheld is included

(ii) If there is no collection agent and the tax has been withheld by the tenant, the tenant’s PPS number must accompany any claim for a credit of the tax withheld. This number can be found on the [R185](#) which the landlord should receive from the tenant as proof of the tax withheld (and paid or accounted for by the tenant to the Revenue Commissioners.)

Where a non-resident landlord has an R185 form, it should be submitted to Revenue via MyEnquiries. In the dropdown menu ‘Enquiry relates to’ select ‘Income Tax’, in the dropdown menu ‘More specifically’, select ‘Income Tax Return Query’ and attach the Form 185 received under the ‘Attach supporting information’ option.

| Non-resident Landlord | |
|--|--|
| <i>If you and/or your spouse/civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:</i> | |
| PPS number/tax reference number of tenant(s) (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld) | <input type="text"/> This is a required field |
| Amount of Irish Tax Withheld | € <input type="text" value="2300.00"/> |
| <input type="button" value="Clear Page"/> <input type="button" value="Continue"/> | |

Figure 9: Error message if a claim for Irish tax withheld is included and the tenant's PPSN/TRN is not included

(iii) Where the return is being completed by a non-resident landlord who does not have a collection agent acting on his or her behalf the second box should be ticked, even if the tenant did **not** withhold any tax. Where **no** tax was withheld by the tenant, the filer should make **no** entry in the field "Amount of Irish Tax Withheld". If the filer attempts to make an entry in the 'Amount of Irish Tax Withheld' field, including an entry of 0, he or she will be required to input a PPS number (as per (ii) above).

This guidance is a suggested workaround to enable the filing of the 2020 Form 11. If the second box is ticked and no tax was withheld, it will not be regarded as an incorrect return provided no entry is made in the field 'Amount of Irish Tax Withheld'. There is no requirement for filers to amend returns that have been filed already, and in respect of which filers may have already been in follow-up contact with Revenue on the matter.

More detailed guidance on the Taxation of Non-Resident Landlords is set out in TDM [Part 45-01-04](#), including the obligations.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5 PAYE/BIK/Pensions (1)

5.1 Covid-19 supports: TWSS, DTWS

(i) TWSS: A question has been added to the return to capture the amount of the Temporary Wage Subsidy Scheme (TWSS) received in the year.

Form 11 for period 01/01/2020 to 31/12/2020

PAYE/BIK/Pensions (1)
(Income from Irish employments, offices (incl. directorships) pensions etc., income from foreign offices or employments attributable to the duties of those offices and employments exercised in the state)

Personal Details
 Self-Employed Income
 Irish Rental Income
 PAYE/BIK/Pensions (1)
 PAYE/BIK/Pensions (2)
 Foreign Income
 Irish Other Income
 Exempt Income
 Charges & Deductions
 Personal Tax Credits
 Restriction of Reliefs

Payment Frequency

Is relief due under section 480B ("week 53"). Yes No

Temporary Wage Subsidy Scheme Payments received for this employment €

Amount of research and development credit claimed under S. 472D for 2020 €

Figure 10: Additional question for TWSS received in 2020

The amount will be prefilled where the information has been returned by the employer, matched to the employee and available on Revenue's record.

(ii) DTWS: Direct Temporary Wage Subsidy (DTWS) is an additional TWSS subsidy payment paid directly to employees, which is subject to income tax and USC. A question is included in the return to show the DTWS, and the information included in this field is prefilled from Revenue's record.

Is relief due under section 480B ("week 53"). Yes No

Temporary Wage Subsidy Scheme Payments received for this employment €

Direct Temporary Wage Subsidy received for this employment €

Amount of research and development credit claimed under S. 472D for 2020 €

Note: Please enter the full amount surrendered by your employer to

Figure 11: Additional question for DTWS received in 2020

The amount shown in the 'Paid PAYE' field includes the 'Direct Temporary Wage Subsidy' amount due for 2020. In the 'Calculate' panel the amount of DTWS is

- shown as 'Emoluments not subjected to PAYE' in 'section 1. Calculation-Income Tax', and
- added to the 'Paid PAYE' figure in 'section 4. Computation of final liability'.

No additional tax is due from an employee in receipt of DTWS on the filing of his or her Form 11 tax return. The updates to the 'Calculate' panel summarised above will provide for that.

For example, say a taxpayer has paid €2,500 in net tax on his or her employment income and receives €4,000 in DTWS. The entry in the panel "PAYE/BIK/Pensions (1)" for "Net tax deducted /refunded in this employment", will show €2,500. However, on the 'Calculate' panel, the "Paid PAYE" figure will be shown as €6,500 (which is the €2,500 net tax deducted plus the DTWS 'credit' granted at €4,000 in order that no additional tax charge arises).

| Additional Credits / Reliefs | |
|---|-----------------|
| Paid PAYE | 6500.00 |
| Universal Social Charge deducted under PAYE | 400.00 |
| Total credits / reliefs | 10200.00 |

Figure 12: Presentation of an amended 'Paid PAYE' figure in the 'Calculate' panel

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.2 Proprietary directors' bonuses/fees

As set out in TDM [Part 38-01-04D](#) proprietary directors, in accordance with sections 112 and 997 of the Taxes Consolidation Act, should include the amount of credit for income tax and USC deducted from the bonuses/fees, against the amount of tax chargeable in the assessment. This amount may differ from any tax or USC amounts pre-populated from payroll data.

The credit taken in the 2020 Form 11 for tax and USC must be a true estimate of the actual taxes deducted from the bonus/fee. The amount of tax credited must not exceed 40% of the taxable income and the amount of USC credited must not exceed 8% of the taxable income. Details of such calculations must be available if requested by Revenue. There may be situations where a proprietary director has received a partial/full refund of tax and USC on the bonus/fee payment in the current year 2021. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2020 Form 11.

Where the source of income is 'directorship', additional questions are to be completed to enable filers to report bonuses paid in 2020 but returned on the 2019 Form 11, and bonuses paid in 2021 which relate to the 2020 tax year.

| Director Remuneration | |
|---|------------------------|
| <i>Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here.</i> | |
| In arriving at the "Gross amount of taxable income for this employment/pension" and the "Net tax deducted/refunded" state: | |
| The amount of taxable income paid in 2020 which was earned in the year 2019 and was brought back to that year | € <input type="text"/> |
| The amount of tax paid in respect of that amount of income brought back to 2019 | € <input type="text"/> |
| The amount of gross income for USC purposes paid in 2020 which was earned in the year 2019 and was brought back to that year | € <input type="text"/> |
| The amount of USC paid in respect of that amount of income brought back to 2019 | € <input type="text"/> |
| The amount of income paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross amount of taxable income above | € <input type="text"/> |
| The amount of tax paid in respect of that amount of income brought back to 2020 | € <input type="text"/> |
| The amount of gross income for USC purposes paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross income for Universal Social Charge USC from this employment above | € <input type="text"/> |
| The amount of USC paid in respect of that amount of income brought back to 2020 | € <input type="text"/> |

Figure 13: Additional questions to enable filers to report bonuses/fees paid for the 2020 tax year

5.3 S997A – credit for tax deducted for certain directors and employees

Detailed guidance on section 997A is set out in TDM [Part 42-04-59](#) (Credit in respect of tax deducted from emoluments of certain directors and employees). Paragraph 6 of that manual provides guidance about the operation of section 997A and debt warehousing, which is repeated below

If an employer is availing of debt warehousing for PAYE (Employer) liabilities, a director or employee with a material interest in the company cannot claim credit for PAYE deducted if it has been warehoused and not paid. However, if the director or employee is eligible for income tax warehousing (because they are also subject to self-assessment), she or he can warehouse all liabilities including any Schedule E liabilities.

Filers are reminded that section 997A provides that no credit for tax deducted is given to a director or employee who has a material interest in the company that pays emoluments to that director or employee unless there is documentary evidence to show that the tax deducted has been remitted by the company to the Collector-General. A Form 11 is processed on the basis of the self-assessment declared. However, the detail of the credit claimed for tax deducted is

checked subsequently. Where a subsequent check shows a balance of tax owed to Revenue (by an employer), a Revenue caseworker will follow-up with the filer to request the evidence to show that the tax has been remitted. It may arise that Revenue may amend an assessment to limit the credit for tax deducted to the amount remitted to the Collector-General.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.4 Debt warehousing for Schedule E liability (only)

The Debt Warehousing facility is being updated (subject to the enactment of the legislative provisions) to allow self-assessed income taxpayers with employment income who have a material interest in their employer company, to warehouse tax liabilities relating to their Schedule E income from that company. As set out in paragraphs 7.5 and 7.6 of TDM [Part 38-06-01a](#) (ROS Pay and File Useful Tips), the Statement of Net Liabilities is updated to include a (second) tickbox declaration for debt warehousing. Where

- (a) a director / employee has a “material interest” in the company that pays their emoluments,
- (b) the company is warehousing its PAYE (employer) liabilities,
- (c) the director / employee is not entitled to a credit for the tax deducted under section 997A, and
- (d) the director/employee does not satisfy the 25% reduction of income threshold to avail of income tax debt warehousing,

a director / employee may avail of debt warehousing for their Schedule E (PAYE) liability only which has been warehoused by the employer company (the non-Schedule E liability must be paid when filing the income tax return).

6 PAYE/BIK/Pensions (2)

6.1 Allowable Deductions incurred in Employment

A question has been added to enable claims for expenses due in respect of remote working. The allowable amount should be entered in the form. Relief is available for up to:

- 10% of utility bills (heat and electricity), and
- 30% of broadband.

Detailed guidance about the conditions to qualify, the calculation of the relief, the requirement to retain all relevant documentation relating to a claim, etc. is set out in the TDM on [eWorking and Tax](#). Filers should ensure that all claims are calculated in accordance with the detailed guidance in the TDM, including the requirement to apportion on the basis of the number of days worked from home over the year, (see paragraph 6 of the TDM on [eWorking and Tax](#)).

For example

| Nature of expense | Amount (based on days worked from home) | Relief due |
|----------------------------|---|------------|
| Electricity (10%) | €1,800 | €180 |
| Gas (10%) | €2,200 | €220 |
| Broadband (30%) | €360 | €120 |
| Amount to enter in Form 11 | | €520 |

| Allowable Deductions Incurred in Employment | |
|---|------------------------|
| Nature of employment(s) | <input type="text"/> |
| Flat rate expenses | € <input type="text"/> |
| Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office. | |
| Remote Working (eWorking) expenses | € <input type="text"/> |
| All other expenses | € <input type="text"/> |
| Capital Allowances | € <input type="text"/> |
| <input type="button" value="Calculate"/> | |
| Total | € <input type="text"/> |
| Amount referring to Proprietary Directorship income/salary | € <input type="text"/> |
| Amount referring to Employment income/salary | € <input type="text"/> |

Figure 14: Remote Working (eWorking) expenses

Where a taxpayer has claimed the Remote Working expense via the Receipts Tracker and has uploaded the required documentation, the claim information is prefilled to this field with data from the Revenue Receipts Tracker.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6.2 Social Welfare Payments - Pandemic Unemployment Payment (PUP)

PUP should be returned in the field, 'Other taxable Social Welfare Payments, Benefits or Pensions', as referenced in the list of payments for this field.

| Social Welfare Payments, Benefits or Pensions Received | |
|---|---|
| Carer's Allowance paid by Dept. of Social Protection | € <input style="width: 150px; height: 20px;" type="text"/> |
| Jobseeker's Benefit (self-employed) - Self. | € <input style="width: 150px; height: 20px;" type="text"/> |
| Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit/Health & Safety Benefit, Pandemic Unemployment Payment (PUP)) | € <input style="width: 150px; height: 20px; border: 2px solid red;" type="text"/> |

Figure 15: PUP should be returned under 'Other Taxable Social Welfare Payments, Benefits or Pensions'

Note: where a filer opens a prefilled return, the details of social welfare payments received will be included in the summary table presented.

7 Irish Other Income

7.1 Irish Deposit interest

The rate of tax has changed from 35% to 33% for 2020.

7.2 Irish Dividends

The Dividend Withholding Tax rate is increased from 20% to 25% from 1 January 2020, in accordance with section 24 of the Finance Act 2019.

7.3 Investment Undertaking - Exchange Traded Funds

Detailed guidance on exchange traded funds is set out in TDMs Part [27-01A-02](#) and Part [27-01A-03](#). Filers should ensure that this specific guidance is reviewed in advance of filing. Clarification is provided that where an investment undertaking has elected not to deduct exit tax on a deemed disposal and has so notified the taxpayer, the income is liable to income tax only; it is not liable to PRSI or USC. The filer should complete the relevant questions in the Irish Other Income panel under 'Investment Undertakings'.

Figure 16: Investment Undertakings screen

8 Personal Tax Credits

8.1 Home Carer's tax credit

The maximum value of this credit has been increased from €1,500 to €1,600.

Note: in order to claim the Home Carer's tax credit, the Personal Details panel of the return must be updated to a civil status of 'married' and a 'joint assessment' basis of assessment.

8.2 Employee (PAYE) Tax Credit

There was an error in the version of the Form 11 released in January 2021 and the Employee Tax Credit was not applied to TWSS income. This error is rectified in the version of the Form 11 released in June 2021. If a filer is in receipt of TWSS income only, the value of the Employee (PAYE) credit recorded on the Letter of Acknowledgment of Self Assessment should be the **lesser** of €1,650 or 20% of the value of TWSS received. If a filer/taxpayer did not get the correct value of his or her Employee (PAYE) tax credit, the filer should amend the return and re-calculate the liability due.

8.3 Earned Income credit

Increase of credit from €1,350 to €1,650.

8.4 Stay and Spend credit

A new section is added to the 2020 Form 11 for these claims. Further information about Stay and Spend claims is available on the [website](#). Note: a copy of the receipt for any qualifying expenditure incurred must be submitted in support of any claim. The easiest way to submit receipts is using the [Revenue Receipts Tracker](#) in ROS and myAccount.

Form 11 for period 01/01/2020 to 31/12/2020

Personal Tax Credits

(Claim for tax credits, allowances, reliefs and health expenses)

- ✓ Personal Details
- Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- ✓ Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- ✓ IT Self Assessment
- CGT Self Assessment
- Print View

- Home Renovation Incentive (HRI)
- Incapacitated Child Tax Credit
- Medical Insurance Relief
- Start-up Capital Incentive (SCI)
- Stay and Spend Tax Credit
- Tuition Fees
- Year of Marriage/Registration of a

Stay and Spend Tax Credit ↑Top

Please input the required details below in order to claim this credit:

Self

Restaurant or Business Name

Date of Expense

Net Amount €

Total Amount of Claim €

Figure 17: Stay and Spend Tax Credit claim screen

Filers are required to complete the three fields requested for **each** expenditure claim.

- Restaurant or Business Name
- Date of Expense
- Net Amount

When the first item is entered, click Add and it will appear in a table as per Figure 19.

Where a filer has uploaded details of Stay and Spend receipts on the Receipts Tracker, the information is prefilled into the table in this section.

The prefilled information is available in the later version of the 2020 Form 11 (available from 14 June 2021). Agents can access the Receipts Tracker in ROS, as per paragraph 7 of the TDM [Part 38-06-06](#). If the filer has not or cannot use the Receipts Tracker, the receipts should be submitted via MyEnquiries (using 'Income Tax' and 'Income Tax Return Query' in the dropdown menus).

Stay and Spend Tax Credit ↑Top

Please input the required details below in order to claim this credit:

Self

Restaurant or Business Name

Date of Expense

Net Amount €

| Restaurant or Business Name | Date of Expense | Net Amount | |
|-----------------------------|-----------------|------------|--|
| restaurant | 02/12/20 | 150 | <input style="border: 2px solid red; border-radius: 50%; width: 20px; height: 20px;" type="checkbox"/> |
| Restaurant 2 | 05/12/20 | 100 | <input type="checkbox"/> |

Figure 18: Stay and Spend Tax Credit view screen

If an error is made, a filer can select the item in the table by clicking on the tick box in the column to the right, and select 'delete'. This will remove the row and the correct details can be re-entered. To make the claim a filer must complete the "Total Amount of Claim" box. If the 'Total Amount' entered exceeds the expenditure listed in the table, the filer will receive an error message.

| Restaurant or Business Name | Date of Expense | Net Amount | |
|-----------------------------|-----------------|------------|--------------------------|
| restaruant | 02/12/20 | 150 | <input type="checkbox"/> |
| Restaurant 2 | 05/12/20 | 100 | <input type="checkbox"/> |

Total Amount of Claim €

This amount cannot be greater than the sum of the individual expense amounts input in the table

Figure 19: Stay and Spend Tax Credit error screen

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

8.5 EII

The EII questions are updated to reflect the applicable limits, as set out in paragraph 2 of the TDM [Part 16-00-02](#).

8.6 Sea-going Naval Personnel Credit

A new credit, the Sea-going Naval Personnel Credit of €1,270, was introduced in Finance Act 2019 in respect of the year 2020. Additional information is set out in the TDM [Part 15-01-48](#).

Form 11 for period 01/01/2020 to 31/12/2020

Personal Tax Credits
(Claim for tax credits, allowances, reliefs and health expenses)

- Personal Details
- Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- Personal Tax Credits**
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- IT Self Assessment
- CGT Self Assessment
- Print View

[Help Section](#)

Please Choose from the following tax credits:

- Approved Sports Bodies
- Blind Persons Tax Credit
- Claim for Guide Dog
- Assistant Dog Tax Credit
- Dependent Relative Tax Credit
- Earned Income Credit
- Employee Tax Credits
- Employing a Carer Credit
- Fisher Tax Credit
- Home Renovation Incentive (HRI)
- Incapacitated Child Tax Credit
- Medical Insurance Relief

- Nursing Home Expenses
- 'Other' Health Expenses
- Owner Occupier Relief
- Permanent Health Benefit
- Personal Tax Credit
- Seafarer's Allowance
- Sea Going Naval Personnel Credit
- Start up Renter (SURE)
- Employment and Investment Incentive (EII)
- Start-up Capital Incentive (SCI)
- Stay and Spend Tax Credit
- Tuition Fees
- Year of Marriage/Registration of a Civil Partnership Review

Sea Going Naval Personnel credit
↑Top

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2019 on board an Irish Naval vessel

Number of days spent at sea on board of an Irish naval vessel

Figure 20: Sea-going Naval Personnel Credit

The credit is not due where the days spent at sea is less than 80 days. Accordingly, if the number of days entered is less than 80, no credit is given. When the filer progresses to the 'Calculate' panel, a warning message is presented in the validation screen before the Calculations are carried out.

Figure 21: Warnings screen (for Sea-going Naval Personnel Credit)

The filer can continue and submit the Form 11, but the Sea-going Naval Personnel credit will not be granted.

A claim cannot be made for both this credit and the Seafarer's Allowance. Where both are claimed the following error message will appear.

Figure 22: Warnings screen (for Sea-going Naval Personnel Credit)

A filer cannot claim both the Seafarer's Allowance and the Sea-going Naval Personnel Credit, and cannot proceed beyond this screen until one of the claims is removed.

8.7 'Other Health Expenses'

A new field has been added to capture non-routine dental treatment.

Form 11 for period 01/01/2020 to 31/12/2020

Personal Tax Credits
 (Claim for tax credits, allowances, reliefs and health expenses)

- ✓ Personal Details
- Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- ✓ Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- ✓ IT Self Assessment
- CGT Self Assessment
- Print View

Help Section

Please Choose from the following tax credits:

- Approved Sports Bodies
- Blind Persons Tax Credit
- Claim for Guide Dog

- Nursing Home Expenses
- 'Other' Health Expenses
- Owner Occupier Relief

'Other' Health Expenses ↑Top

| | |
|--|---|
| Non-Routine Dental Expenses | € <input style="width: 100%;" type="text"/> |
| Enter total of 'Other' Health Expenses incurred in 2020 | € <input style="width: 100%;" type="text"/> |
| Deductions (Sums received/receivable in respect of 'other' health expenses) | |
| From any public / local authority (e.g. Local Health Office) | € <input style="width: 100%;" type="text"/> |
| Under any policy of medical insurance | € <input style="width: 100%;" type="text"/> |
| Compensation claim etc. | € <input style="width: 100%;" type="text"/> |
| Total Deductions ('Other' health expenses only) | € <input style="width: 100%;" type="text"/> |
| Calculate | |
| Net Amount of 'Other' Health Expenses on which tax relief is claimed | € <input style="width: 100%;" type="text"/> |

Clear Page
Continue

Figure 23: Updated 'Other' Health Expenses screen

9. Calculation: changes and updates

9.1 USC rates

The rate band and the rate of USC is updated for 2020. The table below shows the 2019 value and the updated 2020 value in bold font:

| 2019 | | 2020 | |
|---------------------------------|------|--|------|
| Income up to 12,012 | 0.5% | Income up to 12,012 | 0.5% |
| Income from 12,012.01 to 19,874 | 2% | Income from 12,012.01 to 20,484 | 2% |
| Income from 19,874.01 to 70,044 | 4.5% | Income from 20,484.01 to 70,044 | 4.5% |
| Income above 70,044 | 8% | Income above 70,044 | 8% |

The reduced rates for individuals aged 70 or over (or, if under 70 holding a full medical card) and whose income is €60,000 remains unchanged. The 2019 and 2020 figures are:

| | |
|---------------------|------|
| Income up to 12,012 | 0.5% |
| Income above 12,012 | 2% |

The surcharge on non-PAYE income over €100,000 remains at 3%. The surcharge on property reliefs used remains unchanged at 5%

9.2 Income Tax rates

| Personal circumstances | 2019 | 2020 |
|--|--|--|
| Single, widowed or a surviving civil partner without qualifying children | €35,300 @ 20%, balance @ 40% | €35,300 @ 20%, balance @ 40% |
| Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit | €39,300 @ 20%, balance @ 40% | €39,300 @ 20%, balance @ 40% |
| Married or in a civil partnership (one spouse or civil partner with income) | €44,300 @ 20%, balance @ 40% | €44,300 @ 20%, balance @ 40% |
| Married or in a civil partnership (both spouses or civil partners with income) | €44,300 @ 20% (with an increase of €26,300 max), balance @ 40% | €44,300 @ 20% (with an increase of €26,300 max), balance @ 40% |

9.3 Foreign interest rate

UK and EU deposit interest rate is changed from 37% to 35%.

10. Capital Gains

10.1 Calculation

There is information on the [website](#) to assist filers in the calculation of CGT. Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal and gain, which gave rise to the CGT liability that has been paid (to the Collector-General).

A return for capital gains must be filed in the year **after** the date of disposal. Filers must do this even if no tax is due because of reliefs or allowable losses.

Some of the misunderstandings that arise in completing the Capital Gains calculation panel include

- the need to apply losses before using the annual personal exemption, or
- restricting the amount of the loss entered to match the gain. Where losses exceed gains filers should not enter the full loss but should use only enough to reduce the gain to zero.

10.2 Entrepreneur relief

There is a lifetime limit on Entrepreneur Relief on gains made after 1/1/2016, as set out in TDM [Part 19-06-02b](#). In line with that a warning message is presented where the cumulative value of gains relieved for the years 2017 and following years exceeds €1 million.

| In respect of net chargeable gains that arose in the period 1 January 2020 - 30 November 2020 | |
|---|--|
| a) Enter amount of net gain to be charged at 33% | € <input type="text"/> |
| b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) | € <input type="text"/> |
| c) Enter amount of net gain on Foreign Life Policies to be charged at 40% | € <input type="text"/> |
| d) Enter amount of net gain on disposal of chargeable business asset by a relevant individual to be charged at 10% under S.597AA (Entrepreneur relief) | € <input type="text" value="1500000"/> |
| The value of the sum of the current year and the previous year cannot be bigger than 1,000,000 | |
| Amount of net gain on disposal of chargeable business asset by a relevant individual to be charged at 10% under S.597AA for the previous year (Entrepreneur relief) | € <input type="text"/> |

Figure 24: Warning screen if the value of the input, including previous years, exceeds the €1 million lifetime limit

10.3 CGT Self Assessment

| CGT Self Assessment | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|------------------------|--|------------------------|---|------------------------|---|------------------------|--|--|--|--|----------------------------------|------------------------|---|------------------------|--|------------------------|--|------------------------|---|------------------------|
| <ul style="list-style-type: none"> ✓ Personal Details Self-Employed Income Irish Rental Income PAYE/BIK/Pensions (1) PAYE/BIK/Pensions (2) Foreign Income Irish Other Income Exempt Income Charges & Deductions ✓ Personal Tax Credits Restriction of Reliefs Calculate ✓ Capital Gains Chargeable Assets Capital Acquisitions Property Based Incentives ✓ IT Self Assessment CGT Self Assessment Print View | <div style="text-align: right;">Help Section</div> <h3>Self Assessment - Capital Gains Tax 2020</h3> <p>Under Chapter 4 of Part 41A TCA 1997, every return prepared and delivered for the 2013 year of assessment and subsequent years may include a Self Assessment by the chargeable person to whom the return relates.</p> <p>You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B. This payment will, where available, be shown below</p> <h3>Self Assessment made under Chapter 4 of Part 41A TCA 1997</h3> <table border="1"> <thead> <tr> <th></th> <th>Self-Assessment Column</th> </tr> </thead> <tbody> <tr> <td>(i) Amount of chargeable gains arising for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(ii) Amount of tax chargeable for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(iii) Amount of tax payable for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td colspan="2"><i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i></td> </tr> <tr> <td>(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of</td> <td></td> </tr> <tr> <td> • late filing of this return, or</td> <td>€ <input type="text"/></td> </tr> <tr> <td> • non-compliance with your LPT requirements</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(v) Amount of tax paid directly to the Collector General for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(vi)(a) Balance of Tax Payable for this period</td> <td>€ <input type="text"/></td> </tr> <tr> <td>(vi)(b) Balance of Tax Overpaid for this period</td> <td>€ <input type="text"/></td> </tr> </tbody> </table> <p>I declare the above to be my Self Assessment to Capital Gains Tax for the <input type="checkbox"/> year 2020</p> | | Self-Assessment Column | (i) Amount of chargeable gains arising for this period | € <input type="text"/> | (ii) Amount of tax chargeable for this period | € <input type="text"/> | (iii) Amount of tax payable for this period | € <input type="text"/> | <i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i> | | (iv) Amount of any surcharge due under S. 1084 TCA 1997 because of | | • late filing of this return, or | € <input type="text"/> | • non-compliance with your LPT requirements | € <input type="text"/> | (v) Amount of tax paid directly to the Collector General for this period | € <input type="text"/> | (vi)(a) Balance of Tax Payable for this period | € <input type="text"/> | (vi)(b) Balance of Tax Overpaid for this period | € <input type="text"/> |
| | Self-Assessment Column | | | | | | | | | | | | | | | | | | | | | | |
| (i) Amount of chargeable gains arising for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| (ii) Amount of tax chargeable for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| (iii) Amount of tax payable for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| <i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i> | | | | | | | | | | | | | | | | | | | | | | | |
| (iv) Amount of any surcharge due under S. 1084 TCA 1997 because of | | | | | | | | | | | | | | | | | | | | | | | |
| • late filing of this return, or | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| • non-compliance with your LPT requirements | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| (v) Amount of tax paid directly to the Collector General for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| (vi)(a) Balance of Tax Payable for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |
| (vi)(b) Balance of Tax Overpaid for this period | € <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | |

Figure 25: CGT Self Assessment panel

Filers should be aware that line

'(iii) Amount of tax payable for this period' is the amount of the CGT liability calculated, **even where that was paid to the Collector General already**. The capital gains information filed on the Form 11 return provides the necessary detail to explain the calculation on the CGT payslip (generally paid the previous year when the asset was disposed). Some filers mistakenly enter a 'zero' in this field because they have already paid the CGT, as it was due in advance of the return filing date. However, filers should enter the amount of the CGT liability calculated (even if already paid).

'(v) Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information, where available.

Line items **(vi)(a) or (vi)(b) reflect any Balance of CGT due or overpaid**. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (vi)(a) should be 'zero'

11. Output

11.1 PRSI – voluntary contribution note

The note on PRSI Voluntary Contributions is updated to show the correct name and website of the Department.

11.2 TWSS income – note on assessment

Where there is TWSS income on the return and included in the assessment, the following note should appear at the bottom of the calculation page:

If your employer is paying the liability arising on your Temporary Wage Subsidy Scheme (TWSS) income and is doing so after the issue of this notice, you will need to amend this assessment. This amendment should be made after the tax has been paid. This will ensure that you are given credit for this tax paid in your assessment.

Appendix 1 Extracts From Accounts - mandatory fields and calculation

| Income | | |
|--|----------------------------------|---|
| * Sales / Receipts / Turnover | All fields must be completed | |
| * Receipts from Government Agencies | | |
| * Other Trading Income incl. exempt income | No change from previous form 11s | |
| Trading Account Items | | |
| Purchases | No change from previous form 11s | Materials or purchases for resale purchased during the accounting period. |
| Expenses and Deductions | | |
| * Salaries / Wages | | This includes staff remuneration (taxed and untaxed), redundancy payments, employer PRSI, pensions etc. The owner's wages should not be included but should be input at 'drawings' below. |
| * Additional Staff Costs | | This includes other staff costs/expenses that are not included in salaries/wages or motor, travel & subsistence e.g. staff training, seasonal parties, or other inclusive events etc. The owner's wages should not be included but should be input at 'drawings' below. |
| Sub-Contractors Relevant Contracts Tax | Change to name of field (only) | This relates to building, meat-processing and forestry businesses. Sub-contractors are those defined by S531. |
| Sub- Contractors (Other) | | Other sub-contractors that are not defined by S531 e.g. locums. |
| Consultancy, Professional Fees | | Including audit and accountancy, legal, architect, auctioneer, surveyor, etc. |
| * Motor, Travel and Subsistence | No change from previous form 11s | |
| Repairs / Renewals | | Costs incurred in maintenance and upkeep of the business property and the running, maintenance and upkeep of the business equipment and machinery. Enhancements or improvements to property are not maintenance, and as capital should be added back in the adjusted profit computation. |
| Rental Expenses | | Rental expenses specifically relating to property. |
| Depreciation Goodwill / Capital write-off | | Depreciation of business assets provided for during the accounting period. It should be added back in the adjusted profit computation. Goodwill/Capital write-off relates to any write -off of the value of assets during the accounting period. It should also be added back in the adjusted profit computation. |
| Provisions including bad debts – positive | | Not including provision for depreciation. A decrease in provision should be entered in the positive box and an increase should be entered in the negative box. |
| Provisions including bad debts – negative | | |

| | | |
|--|---|---|
| Other Expenses | Change to name of field (only) | This is the total of all other expenses included in your profit and loss account and not listed above. |
| Other Expenses – negative/credit entries | | This include credit entries that effectively reduce expenses e.g. gains due to currency exchange rates. |
| Extracts from Adjusted Net Profit/Loss Computation | | |
| Net Profit per Accounts | When the 'Calculate' button is chosen, the Form calculates the Net Trade Profit/Loss by adjusting Gross Trading Profit/Loss for expenses and deductions entered. You cannot enter your own figure in this box. | |
| Net Loss per Accounts | | |
| Adjustments made to Net Profit/Loss per Accounts | | |
| Mandatory Check Box | There are no adjustments required to the profit / loss per accounts. Tick if no entries | An error message is presented if the filer attempts to navigate out of the section and, the box has not been ticked or there are no entries populated in the Adjustments made to Profit/Loss per Accounts fields. |
| Motor Expenses | | Private element |
| Donations (Political and Charitable)/Entertainment | | Donations, political and charitable, and entertainment expenses are not allowable and must be added back here. |
| Light, Heat and Phone | | Private element |
| Net gain on sale of fixed / chargeable assets | | A profit on the sale of assets included in the P&L account can be deducted in the adjusted profit computation. |
| Net loss on sale of fixed / chargeable assets | | A loss on the sale of assets included in the P&L account should be added back in the adjusted profit computation. |
| Deduction for stock relief under S 666 | | Guidance is in TDM Part 23-02-02 |
| Deduction for stock relief under S 667B | | Guidance is in TDM Part 23-02-01 |
| Deduction for increase in carbon tax under section 664A | | Guidance is in TDM Part 23-01-36 |
| Other Addbacks | | Total of all other addbacks that are not listed above e.g. Depreciation Goodwill / Capital write-off. |
| Other Deductions | | This is the total of all other deductions that are not listed above. |
| Calculated Net Profit/Loss | | |
| Calculated Adjusted Net Profit /Net Loss for Accounting Period | The Form calculates the Adjusted Net Profit or Loss. You cannot enter your own figure in this box. | The calculated adjusted Net Profit/Loss must agree with the amount entered in the Profit assessable section. An error message is presented if the field is blank or the amount does not agree the figure input. |
| Capital Account and Balance Sheet Items | | |
| Validation message for turnover in excess of €200,000 | "You have completed the Capital Account and Balance Sheet Items with no values. If this is correct press Proceed. If this is not correct, please return to the Self-Employed Income screen and enter the correct values." | |

* Mandatory fields in Form 11 for cases with Turnover less than €20,000.

Appendix 2 Summary of prefilled information Filers can choose to complete a pre-populated return in ROS online or offline options. The information provided on a pre-populated return is a prompt to assist filers, but the actual values input in the relevant fields on a return must be confirmed or validated by the filer. This is the basis of self-assessment. Each panel which contains pre-populated data is identified with a yellow tick in the left-hand tab. The tick changes to white when that panel is updated, and all panels with a yellow tick must be updated before a filer can Sign and Submit the return

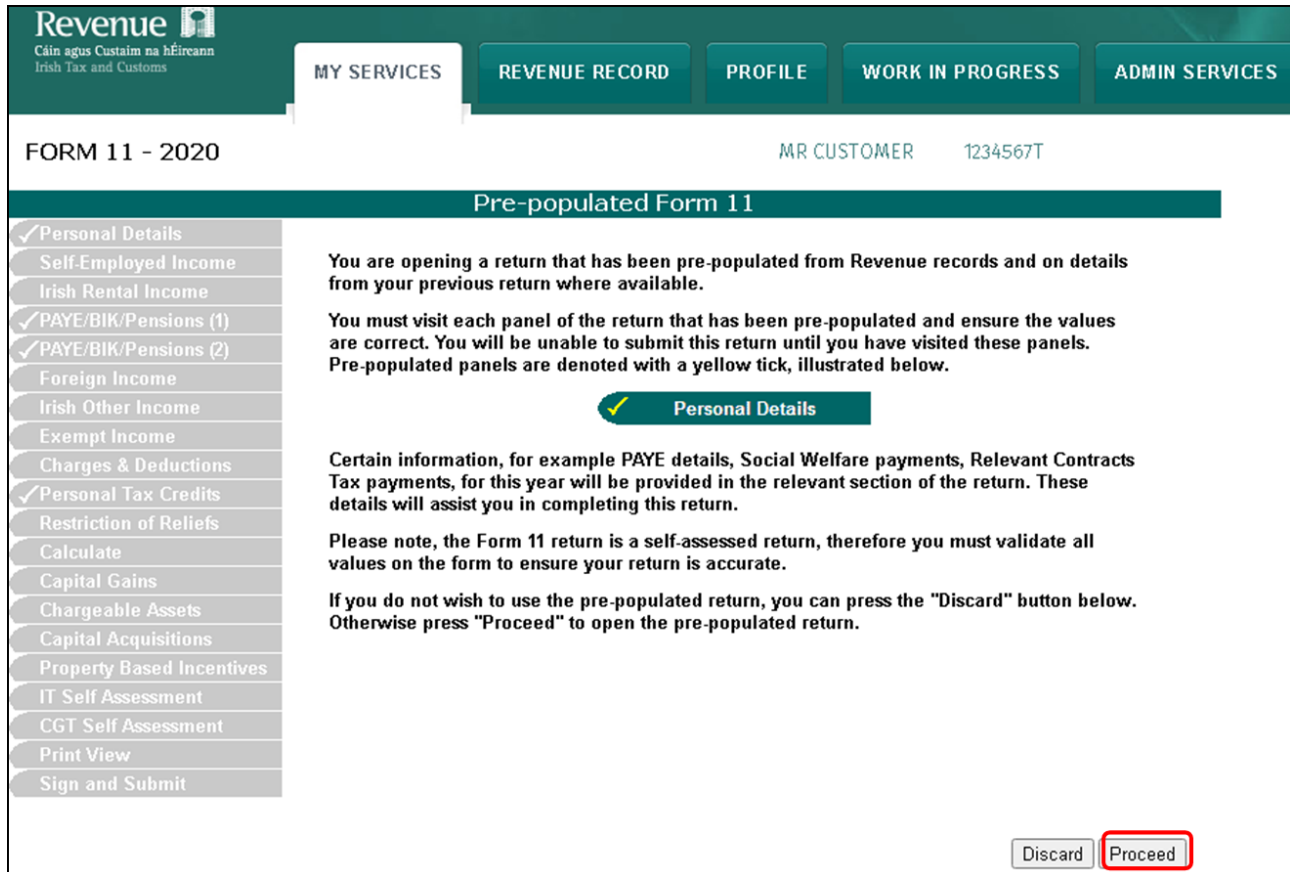


Figure 26: Option to select a pre-populated Form 11

| Panel | Details prefilled |
|----------------------|--|
| All panels | Where a filer has submitted a return in the previous year, some of the detail from that previous year’s return is included in the panels marked with a ‘yellow’ tick. |
| Personal Details | Information from a previous year’s return or from Revenue’s customer records in respect of date of birth; where the information is on record. Spouse details and Basis of Assessment will be pre-populated from Revenue’s records where possible. Date of marriage is pre-populated from a previously filed Form 11. |
| Self Employed Income | Details of certain payments are presented in a table at the start of the panel. These include income from the Department of Agriculture and Food and information from eRCT payment notification filings (Gross payment and period) Note: the table does not form part of the return, but information provided can be input to the relevant fields of the Self Employed Income panel (as income or capital) or to the Exempt Income panel (if relevant). |
| Irish Rental Income | The rental income panel may be pre-populated with information |

| Panel | Details prefilled |
|--|---|
| | (i) if the taxpayer is registered with the Residential Tenancies Board, and (ii) payments received under the Housing Assistance Programme (HAP). These payments are presented in a table at the start of the Rental Income panel. The details of payments included in the table do not form part of the return, and the payments information must be input in the relevant field in the panel. |
| PAYE/BIK/Pensions (1) | The 2020 pay, tax and USC amounts will be pre-populated into the fields of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, from the payroll information submitted by employers/pension providers. |
| | Remote Worker Relief – where the information has been uploaded on the Revenue Receipts Tracker. |
| PAYE/BIK/Pensions (2) | Social Welfare Payments, Benefits or Pensions Received – where the information has been received from the Department of Social Protection. |
| Personal Tax Credits | HRI credit – carried forward if still applicable (and claims are on HRI online). Stay and Spend – where the information has been uploaded on the Revenue Receipts Tracker Health Expenses – where the information has been uploaded on the Revenue Receipts Tracker |
| Capital Gains | The CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. The presentation of the CGT payments information is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office. |
| CGT Self Assessment | As per the Capital Gains panel, the 'Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information. |
| Statement of Net Liability (Pay and File) screen | The amount of RCT credit available for offset against the customer's Preliminary Tax is displayed for information purposes. The amount of RCT credit will be automatically offset against a preliminary tax declaration, and any remaining credit will be offset against any outstanding Income Tax liability. |

Appendix 3 Calculation of TWSS liabilities

Guidance about the [payment of TWSS liabilities](#) by employers for self-assessed employees and proprietary directors is available on the Revenue website. A concession is available until 30/9/21 that BIK will not be applied where an employer pays the TWSS liabilities on behalf of their employees. subject to a number of conditions.

Employers must engage directly with employees and agree the value and method to pay the liability involved.

PAYE only taxpayers can review their Preliminary End of Year Statement for 2020 (in myAccount) to determine if there is an underpayment of income tax and USC due to the TWSS. Self-assessed employees cannot access a Preliminary End of Year Statement.

Two options are suggested for self-assessed employees or proprietary directors to determine if there is an underpayment of income tax and USC on TWSS income, and to calculate the value of it.

(i) To apply the taxpayer's marginal rate of tax (20% or 40%) and USC (0.5%, 2%, 4.5% or 8%) to the amount of TWSS received.

(ii) To use the Calculation facility in the 2020 Form 11.

This option of calculating the liability arising from TWSS income, requires a filer to do two 'test' Form 11 calculations. For example, a filer can input all the necessary information in his or her Form 11 return excluding the amount received for TWSS. For the second calculation a filer can add in the amount received for TWSS. Where the only difference between the 2 'calculations' is the amount of TWSS income, the difference between the calculations is the income tax and USC due on that TWSS income.

An example where an employee earned €30k in employment income, €3k in TWSS and has the standard single credit and the Employee (PAYE) tax credit is set out in the table below.

| Calculation | 1st Calc - no TWSS | 2nd Calc - with TWSS |
|---|--------------------|----------------------|
| Gross Employment/Pension for Universal Social Charge-Self | €30,000 | €30,000 |
| Emoluments-Self | €30,000 | €30,000 |
| Emoluments not Subjected to PAYE-Self | | €3,000 |
| Total Income | €30,000 | €33,000 |
| Net Position | | |
| Income* | €30,000 | €33,000 |
| Total | €30,000 | €33,000 |
| Allowances / Reliefs / Deductions | | |
| Total | €0 | €0 |
| Taxable Income | | |
| Taxable Income | €30,000 | €33,000 |
| Charged to Tax as Follows | | |

| Calculation | 1st Calc - no TWSS | | 2nd Calc - with TWSS | |
|---|--------------------|---------|----------------------|---------------|
| Standard Rate | 30,000 @ 20% | €6,000 | 33,000 @ 20% | €6,600 |
| Amount of tax chargeable for this period | | €6,000 | | €6,600 |
| Credits / Reliefs set against Tax on Income | | | | |
| Personal Credit | | €1,650 | | €1,650 |
| Employee Credit | | €1,650 | | €1,650 |
| Total | | €3,300 | | €3,300 |
| Net Tax Liability | | €2,700 | | €3,300 |
| PRSI/USC | | | | |
| 2.1 Computation USC - self | | | | |
| Income | | | | |
| Gross Employment/Pension for Universal Social Charge-Self | | €30,000 | | €30,000 |
| Emoluments not Subjected to PAYE-Self | | | | €3,000 |
| Total | | €30,000 | | €33,000 |
| Capital Allowances / Deductions | | | | |
| Net Position | | | | |
| Income* | | €30,000 | | €33,000 |
| Total | | €30,000 | | €33,000 |
| Universal Social Charge-Self | 12,012 @ 0.5% | €60 | 12,012 @ 0.5% | €60 |
| Universal Social Charge-Self | 8,472 @ 2% | €169 | 8,472 @ 2% | €169 |
| Universal Social Charge-Self | 9,516 @ 4.5% | €428 | 12,516 @ 4.5% | €563 |
| Amount of USC chargeable for this period self | | €658 | | €793 |
| Less | | | | |
| Net USC liability-Self | | €658 | | €793 |
| 4 Computation of final liability | | | | |
| Income Tax | | €6,000 | | €6,600 |
| USC due self | | €658 | | €793 |
| Total amount of tax chargeable for this period | | €6,658 | | €7,393 |
| Less | | | | |
| Credits set against income tax (shown above) | | €3,300 | | €3,300 |
| Additional Credits / Reliefs | | | | |
| Paid PAYE | | €2,700 | | €2,700 |
| Universal Social Charge deducted under PAYE | | €658 | | €658 |
| Total credits / reliefs | | €6,658 | | €6,658 |
| Total Liability | | | | |
| Overpaid | | €0 | | |
| Payable | | | | €735 |

In this example, the €3k in TWSS is giving rise to an additional €600 in income tax and €135 in USC.

Note: this is a suggested option to assist filers calculate the TWSS liability.

Filers must ensure that they meet their filing obligations by

- filing a complete and accurate submission of all income sources, and

- **submitting an income tax return, with the declared self-assessment.**

The 'Option 1' calculation for this example (€30k in employment income, €3k in TWSS) would be

| | | |
|------------------------|---------------|------|
| Marginal Tax rate 20% | €3,000 @ 20% | €600 |
| Marginal USC rate 4.5% | €3,000 @ 4.5% | €135 |
| Total | | €735 |

There is guidance on the website to assist employers to pay the employees' tax liabilities.

Paragraph [11.2](#) above in this manual is relevant. Where a filer has already submitted the 2020 Form 11, he or she will need to amend an assessment **after** the tax has been paid. This will ensure that filers are given credit in their assessments for this tax paid.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]