

Form IIR1

IIR Return and Self-Assessment



Please remember to quote this number on all correspondence

Tax Identification Number

This return should be submitted using Revenue Online Service (ROS)

Name and address of the entity

RETURN OF IIR SELF-ASSESSMENT FOR THE FISCAL YEAR INDICATED HEREUNDER

Fiscal year Start date

End date

■ **Civil Penalties / Criminal Prosecution** – Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared amount of IIR top-up tax due and the amount of IIR top-up tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this return is full and true

Signature Date

Capacity of Signatory

Contact details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Reference

Telephone or email

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

Tax Identification Number

1. Self-assessment made under Part 4A

1.1 Amount of IIR top-up tax payable for this fiscal year

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2. Expression of doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, tick the box and provide details of the point at issue in the spaces provided below.

(This section is only for genuine Expressions of Doubt as provided for by section 111AAQ TCA 1997. It should not be used for general notes or comments)

2.1 Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates.

2.2 Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt.

2.3 Identify the amount of tax in doubt in respect of the fiscal year to which the Expression of Doubt relates:

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2.4 Please list the supporting documents that are being submitted in relation to the matter involved. Supporting documentation relating to this Expression of Doubt should be submitted to Revenue via My Enquiries, using the category "Pillar Two" and subcategory "Expression of Doubt" on or before the return filing date for the fiscal year.

2.5 Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances.

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](https://www.revenue.ie) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

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