

Form TSC2

Temporary Solidarity Contribution Return and Self-Assessment for the chargeable period 2023



Tax Reference Number

Please remember to quote this number on all correspondence

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Name and address of the company (include Eircode)

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This return should be sent to Revenue via MyEnquiries on or before 23 September 2024 in respect of the chargeable period 1 January to 31 December 2023.

Please refer to the following Revenue guidance for information in relation to MyEnquiries including how to register:

Tax and Duty Manual - MyEnquiries

When submitting this return via MyEnquiries please categorise the query as follows:

Under the 'My Enquiry relates to' field please select 'Temporary Solidarity Contribution (TSC)'

Under the 'More specifically' field please select 'TSC – Returns'

■ **Civil Penalties / Criminal Prosecution** - Legislation 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 temporary solidarity contribution due and the amount of temporary solidarity contribution 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 correct and complete

Signature Date / /
(DD/MM/YYYY)

Capacity of Signatory

Contact Details (in case of a query about this return)

Agent's TAIN Contact Name

Client's Ref. Telephone or E-Mail

Tax Reference Number

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Please refer to Tax and Duty Manual 24B-01-01 for information on completing this return. All boxes must be completed including where the entry is 'zero' or 'not applicable'. Please indicate a negative amount in brackets.

- 1.1 Amount of taxable profits for the chargeable period (section 697S TCA 1997) €
- 1.2 Charges on income deducted in arriving at the amount in box 1.1 (section 697S(1)(a) TCA 1997) €
- 1.3 Capital expenditure deducted in arriving at the amount in box 1.1 (section 697S(1)(b) TCA 1997) €
- 1.4 Capital expenditure brought forward and deducted in arriving at the amount in box 1.1 (section 697S(3) TCA 1997) €
- 1.5 Amount of average taxable profits in respect of the reference years (section 697T TCA 1997) €
- 1.6 Total charges on income deducted in arriving at the amount in box 1.5 (section 697S(1)(a) TCA 1997) €
- 1.7 Total capital expenditure deducted in arriving at the amount in box 1.5 (section 697S(1)(b) TCA 1997) €

1.8 Where the amount at 1.5 above includes an amount relating to the relevant activities of a predecessor company in accordance section 697T(3) TCA 1997, please provide the following details:

(a) Name of predecessor company:

(b) Tax reference number of that company:

(c) Date on which relevant activities were taken over: (DD/MM/YYYY)

Self-assessment made under section 8 Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023

- 1.9 Amount of Temporary Solidarity Contribution payable for chargeable period 2023: €

2023 Return – Help-sheet – TSC2

In accordance with the requirements of the Energy (Windfall Gains in the Energy Sector) (Temporary Solidarity Contribution) Act 2023 this return should be completed:

- By an Energy Company or a person authorised to act on behalf of the Energy Company;
- In respect of each chargeable period, on or before 23 September in the year following the chargeable period;
- If applicable, nil returns are to be made.

Who should complete the Form TSC2?

All companies within scope of the Temporary Solidarity Contribution in accordance with the Energy (Windfall Gains in the Energy Sector)(Temporary Solidarity Contribution) Act 2023 must prepare and submit a return to Revenue.

How do I provide a signature on the return?

The person completing the return may wish to print a copy of the return in order to provide their signature. The signed copy should be scanned and submitted to Revenue through MyEnquiries. Alternatively, the person may complete the return electronically and provide an electronic signature which will suffice as a signature for the purpose of Chapter 6 of Part 38 TCA 1997.

Surcharge for late filing of a return

Section 17 Energy (Windfall Gains in the Energy Sector)(Temporary Solidarity Contribution) Act 2023 provides for the imposition of a surcharge in the event of a return being filed late or deemed to be filed late due to an incorrect return being filed.

Record retention

All records relating to this return and the liability to Temporary Solidarity Contribution must be retained for 6 years unless otherwise stated.

Payment details

All payments of Temporary Solidarity Contribution should be paid through the Revenue Online Service (ROS).

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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.