



Form RR1

High-Income Individuals: Limitation on Use of Reliefs¹ 2019 Statement on use of Specified Reliefs and Estimates of Taxable Income and Income Tax Liability for tax year 2019

Personal Public Service Number (PPSN)

Remember to quote your PPSN
in any communication with your
Revenue office

Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick

This form is to be completed by any taxpayer where they and/or their spouse / civil partner, if relevant, are subject to the limitation²

This form should be completed and returned to the above address on or before 31 October 2020 together with your Form 11 Tax Return and Self-Assessment for the year 2019

It is important to note that irrespective of the completion and submission of Form RR1, Panel N of Form 11 2019 - Property Based Incentives On Which Relief Is Claimed In 2019 - must be completed as appropriate

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a statement, the making of a false statement or facilitating the making of a false statement. 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 tax due and the tax ultimately found to be due and / or to imprisonment.

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.

YOU MUST SIGN THIS DECLARATION

I/We DECLARE that, to the best of my/our knowledge and belief, this form contains a correct statement in accordance with the provisions of the Taxes Consolidation Act 1997 (TCA 1997) of

- (a) The amounts constituting the Aggregate of the Specified Reliefs
- (b) The determination of those amounts
- (c) The estimates required by Section 485FB(4) TCA 1997, and
- (d) All other matters required to be included on this form

(Self) Signature Date (DD / MM / YYYY) / /

Capacity of Signatory

(Spouse or Civil Partner) Signature Date (DD / MM / YYYY) / /

Capacity of Signatory

PPSN

A. Computation of Adjusted Income³

A1. **Joint Assessment cases only:** Insert joint taxable income calculated on the basis that limitation on use of reliefs does not apply⁴

Self

Spouse or Civil Partner

A2. **Each individual's taxable income calculated on the basis that limitation on use of reliefs does not apply⁵**
(NB: Transfer amount of taxable income for self (and, where married or in a civil partnership, for spouse or civil partner) to your 2019 Form 11 at Panel J, Line 602)

A3. Aggregate of Specified Reliefs
This is the sum of the amounts of Specified Reliefs used in 2019 as listed in Panel G⁶

A4. Ring-fenced income (if none show 0.00)
This is the sum of the income sources listed in Panel F

A5. **Adjusted Income**
[(Line A2 + Line A3) - Line A4]

B. Computation of Income Threshold Amount⁷

B1. If no ring-fenced income, then the Income Threshold Amount is

B2. If ring-fenced income involved, then the Income Threshold Amount is the amount given by the formula:
 $€125,000 \times \frac{\text{Line A5}}{(\text{Line A2} + \text{Line A3})}$

C. Computation of Unrestricted Amount of Specified Reliefs

C1. This is either the Relief Threshold Amount of €80,000 or, if greater, 20% of Adjusted Income (Line A5)

D. Computation of Recalculated Taxable Income under Section 485E TCA 1997

Recalculated Taxable Income⁸ = T + (S - Y)

D1. T (from Line A2) =

D2. S (from Line A3) =

D3. Y (from Line C1) =

D4. **Recalculated Taxable Income**
(NB: Transfer amount for self (and, if applicable, for spouse or civil partner) to your 2019 Form 11 at Panel J, Line 603)⁹

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Self

Spouse or Civil Partner

E. Amount of Tax Assessed¹⁰ after application of Section 485E TCA 1997

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

F. Computation of Ring-Fenced Income

Income source

F1.	Deposit interest from which DIRT was deducted at 35% (S. 261(c)(i)(II))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F2.	Gross deposit interest received where a declaration was made under S. 256(1A) or S. 256(1B) relating to exemption or repayment (S. 261B)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F3.	Gross deposit interest which arises in an EU Member State other than the State (S. 267M)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F4.	Foreign life policy payment taxed at 60% (section 730J(a)(i)(I))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F5.	Foreign life policy payment taxed at 41% (section 730J(a)(i)(II))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F6.	Foreign life policy gain taxed at 80% (section 730K(1)(b))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F7.	Offshore fund payment taxed at 60% (section 747D(a)(i)(I))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F8.	Offshore fund payment taxed at 41% (section 747D(a)(i)(II))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F9.	Offshore fund gain taxed at 60% (section 747E(1)(b)(i)(I))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F10.	Offshore fund gain taxed at 80% (section 747E(1)(b)(i)(II))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F11.	Offshore fund gain taxed at 41% (section 747E(1)(b)(ii))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
F12.	Total of lines F1 to F11 (Transfer to Panel A, Line A4 of this form)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

□□□□□□□□

G. Determination of Aggregate of Specified Reliefs Used for 2019

Sch. 25B Ref. No.	Specified Relief (Sections in TCA 1997)	Self	Amount of Specified Relief Used in 2019 Spouse or Civil Partner
1	S. 140 - dividends and distributions out of income from:		
1.1	Stallion Fees <i>(which arose prior to 1 August 2008)</i>	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
1.2	Stud Greyhounds <i>(which arose prior to 1 August 2008)</i>	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
1.3	Woodlands	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
2	S. 141 - dividends and distributions out of exempt patent income		
3	S. 142 - dividends and distributions out of income from certain mining operations	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
4	S. 143 - dividends and distributions out of income from certain mining operations	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
5	S. 195 - exempt income, profits or gains of artists, writers or composers from:		
5.1	Books or other writings	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
5.2	Plays	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
5.3	Musical compositions	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
5.4	Paintings and other like pictures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
5.5	Sculptures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
6	S. 231 - exempt profits or gains from stallion fees <i>(chargeable since 1 August 2008)</i>		
7	S. 232 - exempt profits from occupation of woodlands		
8	S. 233 - exempt profits from stud greyhound service fees <i>(chargeable since 1 August 2008)</i>		
9	S. 234 - exempt income from patent royalties		
10	S. 248 - relief for interest paid on loans used to acquire an interest in a company		
11	S. 248 - relief for interest paid on loans used to acquire an interest in a company as extended by S. 250		
12	S. 253 - relief for interest paid on loans used to acquire an interest in a partnership	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13	S. 272 - writing-down allowances in respect of capital expenditure on:		
13.1	Hotels written-off at 15% rate (S. 268(1)(d))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.2	Nursing Homes (S. 268(1)(g))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.3	Residential Units attached to nursing homes (S. 268(1)(g) by virtue of S. 268(3B))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.4	Convalescent Homes (S. 268(1)(i))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.5	Hospitals (S. 268(1)(j))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.6	Sports Injury Clinics (S. 268(1)(k))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.7	Mental Health Centres (S. 268(1)(l))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

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Self

Spouse or Civil Partner

13.8	Specialist Palliative Care Units (S. 268(1)(m))	□□,□□□,□□□□.00	□□,□□□□,□□□□.00
13.9	Aviation Services Facilities (S. 268(1)(n))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
13.10	Holiday Camps written-off at 15% rate and Holiday Cottages (S. 268(3))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
14	S. 273 - acceleration of writing-down allowances in respect of certain expenditure on certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15	S. 274 - balancing allowances in respect of capital expenditure on:		
15.1	Hotels written-off at 15% rate (S. 268(1)(d))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.2	Nursing Homes (S. 268(1)(g))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.3	Residential Units attached to nursing homes (S. 268(1)(g) by virtue of S. 268(3B))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.4	Convalescent Homes (S. 268(1)(i))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.5	Hospitals (S. 268(1)(j))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.6	Sports Injury Clinics (S. 268(1)(k))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.7	Mental Health Centres (S. 268(1)(l))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.8	Specialist Palliative Care Units (S. 268(1)(m))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.9	Aviation Services Facilities (S. 268(1)(n))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15.10	Holiday Camps written-off at 15% rate and Holiday Cottages (S. 268(3))	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15A	S. 304(4) - income tax: allowances and charges in taxing a trade, etc.	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15B	S. 305(1) - income tax: manner of granting, and effect of, allowances made by means of discharge or repayment of tax	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15C	S. 284 - (wear and tear allowances) subject to S. 485C(1B)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
15D	S. 288 - (balancing allowances and balancing charges) subject to S. 485C(1B)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
16	S. 323 - Customs House Docks Area: capital allowances in relation to the construction of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
17	S. 324 - Customs House Docks Area: double rent allowance in respect of rent paid for certain business premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
18	S. 331 - Temple Bar Area: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
19	S. 332 - Temple Bar Area: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
20	S. 333 - Temple Bar Area: double rent allowance in respect of rent paid for certain business premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
21	S. 341 - Urban Renewal Scheme and Designated Streets Scheme: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

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Self

Spouse or Civil Partner

22	S. 342 - Urban Renewal Scheme and Designated Streets Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
23	S. 343 - Enterprise Areas: capital allowances in relation to construction or refurbishment of certain buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
24	S. 344 - Multi-Storey Car Parks: capital allowances in relation to construction or refurbishment	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
25	S. 345 - Urban Renewal Scheme, Enterprise Areas and Multi-Storey Car Parks: double rent allowance in respect of rent paid for certain business premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
26	S. 352 - Qualifying Resort Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
27	S. 353 - Qualifying Resort Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
28	S. 354 - Qualifying Resort Areas: double rent allowance in respect of rent paid for certain business premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
29	S. 372C - Qualifying Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
30	S. 372D - Qualifying Areas and Living-Over-the-Shop Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
31	S. 372M - Qualifying Rural Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
32	S. 372N - Qualifying Rural Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
33	S. 372V - Park-and-Ride Facilities: capital allowances in relation to construction or refurbishment	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
34	S. 372W - Park-and-Ride Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
35	S. 372AC - Town Renewal Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
36	S. 372AD - Town Renewal Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
36A	S. 372AX - Mid-Shannon Corridor Tourism Infrastructure Investment Scheme: accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

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		Self	Spouse or Civil Partner
36B	S. 372AY - Mid-Shannon Corridor Tourism Infrastructure Investment Scheme: capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
37	S. 372AP - relief for Lessors	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
38	S. 372AU(1) - saver for relief due, and for clawback of relief given, under old schemes	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
38A	S. 372AAC - Living City Initiative: capital allowances in relation to conversion or refurbishment of certain commercial premises	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
38B	Section 372AAB – residential accommodation: allowance to owner-occupiers in respect of qualifying expenditure incurred on the conversion and refurbishment of Georgian houses	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
38C	Section 372AAD – residential accommodation: capital allowances to lessors in respect of eligible expenditure incurred on the conversion and refurbishment of relevant houses	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
39	S. 381 - right to repayment of tax by reference to losses	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
40	S. 381 - right to repayment of tax by reference to losses as extended by S. 392 (option to treat capital allowances as creating or augmenting a loss)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
41	S. 382 - right to carry forward losses to future years	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
42	S. 383 - relief under Case IV for losses	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
43	S. 384 - relief under Case V for losses	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
44	S. 385 - terminal loss	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
45	S. 481 - relief for investment in films	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
46	S. 482 - relief for expenditure on significant buildings and gardens	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
47	S. 485F - carry-forward of excess relief <i>(NB: Only enter amount of excess relief actually used here)</i>	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
47A	S. 489(2)(a) - Employment and Investment Incentive Scheme (where the subscription for eligible shares is made on or before 15 October 2013)		
48	S. 489(3) - BES relief	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
48A	S. 823A - deduction for income earned in certain foreign states	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
49	S. 843 - capital allowances for buildings used for third level educational purposes	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
50	S. 843A - capital allowances for buildings used for certain child-care purposes	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
50A	S. 843B - capital allowances for buildings used for the purposes of providing childcare services or a fitness centre to employees	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
51	S. 847A - donations to certain sports bodies	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
52	S. 848A - donations to approved bodies		
53	Para. 11 of Sch. 32 - Urban Renewal Scheme, 1986: capital allowances in relation to certain commercial premises in designated areas other than the Customs House Docks Area	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
54	Para. 13 of Sch. 32 - Urban Renewal Scheme, 1986: double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
Totals	(Transfer to Panel A, Line A3 of this form)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

Notes to Completion of Form RR1

¹ A detailed guide is available on www.revenue.ie [Self-assessment and self-employment>A guide to self-assessment>High Income Earner Restriction]. The limitation on use of reliefs will apply to an individual for 2019 if

- the individual's Adjusted Income for the year is equal to or greater than the Income Threshold Amount (normally €125,000 but less when there is ring-fenced income involved)
- the Aggregate of the Specified Reliefs used by the individual for the year is equal to or greater than the Relief Threshold Amount of €80,000, and
- the Aggregate of the Specified Reliefs used by the individual exceeds 20 per cent of the individual's Adjusted Income for the year

For these purposes, in the case of married couples or civil partners who are assessed jointly, each individual's liability to the limitation is to be determined separately

² In the case of married couples or civil partners

- assessed as single persons, where the limitation applies to both spouses or civil partners, each spouse or civil partner should use a separate form
- assessed under joint assessment or separate assessment, where the limitation applies to both spouses or civil partners, then both spouses or civil partners should use the same form. If the limitation only applies to one spouse or civil partner, then the spouse or civil partner subject to the limitation should complete the form but Line A1 must show the joint taxable income of both spouses or civil partners and Line A2 must show the respective taxable income of each spouse or civil partner

³ Adjusted Income (as defined in Section 485C TCA 1997) is the amount determined by the formula: **(T + S) - R**

T is the amount of an individual's taxable income for a tax year determined on the basis that Chapter 2A of Part 15 TCA 1997, other than Section 485F, does not apply to the individual for the year and, in the case of married couples or civil partners assessed under joint assessment or separate assessment, determined on the basis that the taxable income of each spouse or civil partner is calculated separately in accordance with the provisions of Section 485FA TCA 1997

S is the Aggregate of the Specified Reliefs used by the individual for the tax year (**see Panel G**)

R is the amount of the individual's ring-fenced income, if any, for the tax year (**see Panel F**)

⁴ The amount to be included in this box is the joint taxable income of both spouses or civil partners calculated on the basis that the limitation on use of reliefs does not apply to either spouse or civil partner for the year 2019. However, any excess relief under Section 485F coming forward from 2018 (and / or from previous years) should be taken into account in calculating taxable income. Income which is not reckoned in computing total income should not be taken into account in calculating taxable income

⁵ In the case of jointly assessed married couples or civil partners, the provisions of Section 485FA TCA 1997 require that the taxable income of each spouse or civil partner be determined separately. **NB:** The separate taxable income of **each** spouse or civil partner must be inserted at Line A2 (and at Line 602 of Panel J of Form 11) even if the limitation applies to only one spouse or civil partner. Income which is not reckoned in computing total income should not be taken into account in calculating taxable income

⁶ The amount of a Specified Relief used in 2019 is, in the case of an allowance, deduction, repayment or other relief, that part of the overall amount of the relief which was used by the individual in the year 2019 and is, in the case of an exemption, the amount of exempt income arising to the individual for the year 2019 determined under the normal income tax rules for computing the amount of profits, gains or income to be charged to tax. In the case of married couples or civil partners, the amount of Specified Reliefs used by an individual should include the amount of any relief used by the individual which originated with his or her spouse or civil partner but was not used by the spouse or civil partner because of insufficient income, etc

⁷ The Income Threshold Amount for 2019 is €125,000 where there is no ring-fenced income. Where there is ring-fenced income involved, use the formula in Line B2 to compute the Income Threshold Amount for 2019

⁸ An individual's Recalculated Taxable Income is the amount given by the formula **T + (S - Y)**

T is the amount of an individual's taxable income for a tax year determined on the basis that Chapter 2A of Part 15 TCA 1997, other than Section 485F, does not apply to the individual for the year and, in the case of married couples or civil partners assessed under joint assessment or separate assessment, determined on the basis that the taxable income of each spouse or civil partner is calculated separately in accordance with the provisions of Section 485FA TCA 1997

S is the Aggregate of the Specified Reliefs used by the individual for the tax year (**see Panel G**)

Y is either the Relief Threshold Amount of €80,000 or, if greater, 20 per cent of the individual's Adjusted Income (**see Panel C**)

⁹ In the case of jointly assessed couples or civil partners, where the restriction applies to only one spouse or partner, enter the original taxable income (if any) of the other spouse or partner in the space relating to that spouse or partner at Line 603 on the Form 11

¹⁰ This is your estimate of tax that should be assessed and is the amount of tax calculated by applying the relevant tax rates and bands to the Recalculated Taxable Income figure

Further details may be obtained by consulting the relevant legislation.