

Form 1

Tax Return and Self-Assessment for the year 2015 (relating to taxes on income and capital gains)



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GCD

Remember to quote this number in any communication with your Revenue office

Tax Reference Number

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Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically.

Access ROS at www.revenue.ie

This Return form is for use by:

- Trusts - the return should be made by the trustees,
- Estates under administration - the return should be made by the personal representatives,
- Corporations and other bodies of persons – the return should be made by the treasurer, auditor or receiver.

Returns by partnerships should be made on Form 1(Firms).

Returns by individuals should be made on Form 11.

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2015 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2015

NOTICE

You are hereby required, under Sections 879 and 959I Taxes Consolidation Act 1997, to prepare and deliver to the above address, on or before 31 October 2016, a statement for assessment to tax for the year 2015 and a statement of capital gains which accrued in the year 2015. On that date you must also pay any balance of tax due for 2015. **If you file the return on or before 31 August 2016 Revenue will complete the self-assessment for you.** This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2016 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge.**

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point of issue in the entry fields provided on page 18.

When completing this Return, remember:

- Write clearly and accurately within boxes,
- Any panel(s) or section(s) that do not require an entry should be left blank,
- In date boxes enter the format of Day/Month/Year, e.g. 31/10/2015,
- Use BLUE ink when completing this form,
- If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s),
- If submitting this return use any envelope and write 'Freepost' above the Return Address. You do not need to attach a stamp,
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

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 tax due and the tax ultimately found to be due and/or to imprisonment.

YOU MUST SIGN THIS DECLARATION

The persons responsible for completion of this return are outlined above.

I DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2015 and a correct statement of capital gains which accrued in the year 2015.

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-Mail

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A - DETAILS OF TRUST, ESTATE, CORPORATION OR OTHER BODIES OF PERSONS [1 - 5]

1. If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** here

(a) **Nature of Main Activity**

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(b) **Address of first named Trustee, Personal Representative, Officer, etc., include Eircode (if known)**

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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, provide details of the point of issue in the entry fields provided on page 18.

3. **Details of Trustee(s)**

Give the following information in respect of all Trustees. If more than five Trustees attach a separate list set out in the same format.

Name	Private Address, include Eircode (if known)	Date Appointed
		DD / MM / YYYY
		DD / MM / YYYY
		DD / MM / YYYY
		DD / MM / YYYY
		DD / MM / YYYY

4. **Distribution of Assets (including cash) out of a Trust**

Date of Distribution	Name and Address of beneficiary, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
DD / MM / YYYY			, , .00
DD / MM / YYYY			, , .00
DD / MM / YYYY			, , .00
DD / MM / YYYY			, , .00

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5. Transfer of Assets (including cash) into a Trust

Date of Transfer	Name and Address of settlor/disponer/donor, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
DD/MM/YYYY			000,000,000.00
DD/MM/YYYY			000,000,000.00
DD/MM/YYYY			000,000,000.00
DD/MM/YYYY			000,000,000.00

B - IRISH INVESTMENT INCOME [101 - 108]

101. Irish Untaxed Income

- (a) Irish Government Stocks 000,000,000.00
- (b) Irish Exchequer Bills 000,000,000.00
- (c) Irish Credit Union Dividends 000,000,000.00
- (d) Other Loans and Investments arising in the State 000,000,000.00

102. Irish Deposit Interest

- (a) Gross Deposit Interest received on which **DIRT** was deducted 000,000,000.00
- (b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted 000,000,000.00

103. (a) (i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

000,000,000.00

(ii) Gross amount of dividends received from a REIT

000,000,000.00

(b) **Dividends from Irish Resident Companies** from which Dividend Withholding Tax was **not** deducted

(i) Gross amount of Dividends

000,000,000.00

(ii) Amount of Dividends used for qualifying purposes in accordance with S. 519(7)

000,000,000.00

104. Settlement, Covenant, Estate income, etc.

(a) Type(s) of payment(s)

(b) Gross amount received/receivable, where tax was **not** deducted

000,000,000.00

(c) Gross amount received/receivable, where tax was deducted

000,000,000.00

105. Patent royalty income where tax was deducted at source

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234

000,000,000.00

(b) Gross amount of other Irish Patent Royalty income

000,000,000.00

Grid for Tax Reference Number

106. Gross amount of Other Income where Irish Standard Rate Tax was deducted at source, e.g. Annuities

107. Investment Undertakings (S. 739G(2A))
(a) Gain on deemed disposal taxable at 25% (S. 739E(1)(b)(i))
(b) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))
(c) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))
(d) Name & Address of the Investment Undertaking (S. 739E(2A)(b))

108. INCOME FROM SOURCES NOT SHOWN ELSEWHERE

(a) Gross amount of income from sources not shown elsewhere
(b) Amount of tax deducted, if any, from this income
(c) Details of income source(s)

C - IRISH RENTAL INCOME [201 - 211]

201. *Where a claim to tax relief on property based incentive schemes is included at Lines 206(c) or 208(b) insert [X] in the box and give details in Panel K on pages 15 and 16 of this return

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2015, insert [X] in the box

203. Number of properties let

204. Area in hectares, if applicable

205. Gross Rent Receivable

206. Expenses

(a) Repairs

(b) Allowable interest

*(c) 'Section 23' type relief where 2015 is the first year of claim

(d) Other

207. Amount of chargeable income after expenses but before Capital Allowances and losses (if a loss show 0.00)

208. (a) Capital Allowances brought forward from a prior year
Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.

*(b) Capital Allowances for the year 2015

(c) Capital Allowances used against rental income in the year 2015

209. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2015 against other income state the amount of unused Capital Allowances available for offset

210. Losses - Amount of unused losses from a prior year

211. Non-Resident Landlord

If the trust is a non-resident landlord and the tenant has withheld tax from the rent, state:

(a) PPS Number of tenant(s) (if known)

(b) Amount of Irish Tax Withheld

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D - FOREIGN INCOME [301 - 318] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See **Guide to Completing 2015 Pay and File Self-Assessment Returns** for more information on the taxation of foreign income.

301. **Great Britain and Northern Ireland Dividends** □, □□□, □□□, □□□.00
 Net amount received

302. **EU Deposit Interest** □, □□□, □□□, □□□.00
 (a) Amount of EU Deposit Interest □, □□□, □□□, □□□.□□
 (b) Savings Directive withholding tax credit □, □□□, □□□, □□□.□□
 (c) Foreign tax (other than (b) above)

303. **EU 'Other' Interest** □, □□□, □□□, □□□.00
 (a) Amount of EU 'Other' Interest □, □□□, □□□, □□□.□□
 (b) Savings Directive withholding tax credit □, □□□, □□□, □□□.□□
 (c) Foreign tax (other than (b) above)

304. **Non-EU Deposit Interest** □, □□□, □□□, □□□.00
 (a) Amount of Non-EU deposit interest □, □□□, □□□, □□□.□□
 (b) Amount of foreign tax deducted

305. **US Dividends** □, □□□, □□□, □□□.00
 Enter gross amount
 (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 313)

306. **Canadian Dividends where Irish tax on encashment was withheld** □, □□□, □□□, □□□.00
 Enter gross amount
 (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 313)

307. **Canadian Dividends where no Irish tax on encashment was withheld** □, □□□, □□□, □□□.00
 Enter gross amount

308. Income from **Foreign Trade/Profession** on which no foreign tax was deducted □, □□□, □□□, □□□.00

309. (a) Income from **Foreign Trade/Profession** on which foreign tax was deducted □, □□□, □□□, □□□.00
 (b) Amount of foreign tax deducted □, □□□, □□□, □□□.□□

310. **Foreign Rents** □□
 (a) Number of Foreign properties let

(b) Income from **Foreign Rents** (enter gross amount receivable) □, □□□, □□□, □□□.00

(c) **Expenses:** □, □□□, □□□, □□□.00
 (i) Expenses relating to this income (excluding interest) □, □□□, □□□, □□□.00
 (ii) Allowable interest

(d) Net profit on Foreign Rental properties □, □□□, □□□, □□□.00

(e) Capital Allowances (including Capital Allowances forward) □, □□□, □□□, □□□.00

(f) Losses - Amount of unused losses from a prior year □, □□□, □□□, □□□.00

(g) Amount of losses in the year □, □□□, □□□, □□□.00

(h) Amount of losses carried forward to next year □, □□□, □□□, □□□.00

(i) Amount of foreign tax deducted □, □□□, □□□, □□□.□□

Foreign rental losses may be offset **only** against foreign rental profits

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Unused losses from a prior year

412. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 □,□□□□,□□□□,□□□□.00
- (b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:
- (i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) □,□□□□,□□□□,□□□□.00
- (ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) □,□□□□,□□□□,□□□□.00

413. Terminal Loss Relief

- (a) If this trade ceased in 2015 and you wish to claim terminal loss relief for the years 2014, 2013, and 2012 state:
- (i) Amount of unused loss in the final 12 months to the date of cessation □,□□□□,□□□□,□□□□.00
- (ii) Amount of unused capital allowances in the final 12 months to the date of cessation □,□□□□,□□□□,□□□□.00
- (b) If you wish to claim terminal loss relief for the year 2015 in respect of a loss made in a subsequent year state:
- (i) Amount of the loss relief available for 2015 □,□□□□,□□□□,□□□□.00
- (ii) The date the trade ceased □□/□□/□□□□

Review of Income Tax Year 2014 (Only complete this section if a review of 2014 is required)

414. (a) If there was a change in Accounting Date (S. 65(3)) insert in the box
- (b) If a cessation of trade took place in 2015 (S. 67(1)(a)(ii)) insert in the box
- (c) Profits assessed in 2014 year of assessment □,□□□□,□□□□,□□□□.00
- (d) Revised profits assessable in 2014 year of assessment □,□□□□,□□□□,□□□□.00

Credit for Professional Services Withholding Tax (PSWT)

415. Gross withholding tax in the basis period for 2015 on fees for Professional Services □,□□□□,□□□□,□□□□.□□

Grid for tax reference number

EXTRACTS FROM ACCOUNTS [416 - 451]

Accounts Information Period (must be completed)

Primary Trade

416. From

DD/MM/YYYY grid

417. To

DD/MM/YYYY grid

Pages 10 and 11 must be completed in all cases where the Trust, Estate, etc. is in receipt of trading or professional income, except where either Lines 418 or 419 apply.

418. If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted

YYYY grid

419. (a) Where the income arises from a partnership, enter the tax reference of the partnership

Grid for tax reference of partnership

(b) Insert [X] in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

Input box

(c) Insert [X] in the box if this trade relates in whole or in part to Share Farming

Input box

Income

420. Sales/Receipts/Turnover

Grid for sales/receipts/turnover

421. Receipts from Government Agencies (GMS, etc.)

Grid for receipts from government agencies

422. Other Income including tax exempt income

Grid for other income

Trading Account Items

423. Purchases

Grid for purchases

424. Gross Trading Profits

Grid for gross trading profits

Expenses and Deductions

425. Salaries/Wages, Staff costs

Grid for salaries/wages

426. Sub-Contractors

Grid for sub-contractors

427. Consultancy, Professional fees

Grid for consultancy/professional fees

428. Motor, Travel and Subsistence

Grid for motor/travel/subsistence

429. Repairs/Renewals

Grid for repairs/renewals

430. Depreciation, Goodwill/Capital write-off

Grid for depreciation/goodwill

431. (a) Provisions including bad debts - positive

Grid for provisions

(b) If negative, state amount here

Grid for negative provisions

432. Other Expenses (Total)

Grid for other expenses total

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I - CAPITAL GAINS - Capital Gains for the year 1 January 2015 - 31 December 2015 [701 - 714]

701. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			[][][][] , [][][][] , [][][][] .00
(b) Shares/Securities - Unquoted			[][][][] , [][][][] , [][][][] .00
(c) Agricultural Land/Buildings	[][]	[][] , [][][][] . [][]	[][][][] , [][][][] , [][][][] .00
(d) Development Land	[][]	[][] , [][][][] . [][]	[][][][] , [][][][] , [][][][] .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	[][]		[][][][] , [][][][] , [][][][] .00
(f) Offshore Funds (S. 747A) chargeable at 40%	[][]		[][][][] , [][][][] , [][][][] .00
(g) Commercial Premises	[][]		[][][][] , [][][][] , [][][][] .00
(h) Residential Premises	[][]		[][][][] , [][][][] , [][][][] .00
(i) Shares or Securities exchanged (S. 913(5))	[][]		[][][][] , [][][][] , [][][][] .00
(j) Venture Fund Gains (S. 541C(2)(a))			[][][][] , [][][][] , [][][][] .00
(k) Other Assets	[][]		[][][][] , [][][][] , [][][][] .00
(l) Total Consideration			[][][][] , [][][][] , [][][][] .00

Insert in the box(es) to indicate:

- 702. If any disposal was between connected parties or otherwise not at arm's length
- 703. If any of the original acquisitions were between connected parties or otherwise not at arm's length
- 704. If the market value has been substituted for the cost of acquisition of any assets disposed of

705. Claim to Reliefs

(a) Disposal of Principal Private Residence: enter amount of consideration	[][][][] , [][][][] , [][][][] .00
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	[][][][] , [][][][] , [][][][] .00
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	[][][][] , [][][][] , [][][][] .00
(d) Other (specify) <div style="border: 1px solid black; width: 250px; height: 40px; display: inline-block; vertical-align: middle;"></div> enter amount of consideration	[][][][] , [][][][] , [][][][] .00

706. Chargeable Gain(s) (excluding Foreign Life Policies)	[][][][] , [][][][] , [][][][] .00
707. Previous Gain(s) Rolled-over (now chargeable)	[][][][] , [][][][] , [][][][] .00
708. Net Loss(es) in 2015	[][][][] , [][][][] , [][][][] .00
709. Amount of unused loss(es) from prior year(s) available for offset against chargeable gains above	[][][][] , [][][][] , [][][][] .00
710. Net Chargeable Gain (excluding Foreign Life Policies)	[][][][] , [][][][] , [][][][] .00
711. Chargeable Gain on Foreign Life Policies	[][][][] , [][][][] , [][][][] .00
712. Unused Loss(es) for carry forward to 2016	[][][][] , [][][][] , [][][][] .00

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If you have an overall CGT loss in 2015 there is no need to complete Lines 713 or 714.

713. In respect of net chargeable gains that arose in the period 1 January 2015 - 30 November 2015

- (a) Enter amount of net gain to be charged at 33% [][][][] , [][][][] , [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][] , [][][][] , [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][] , [][][][] , [][][][] .00
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% [][][][] , [][][][] , [][][][] .00
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2015 by virtue of S. 542(1)(d) [][][][] , [][][][] , [][][][] .00
- (ii) Date of disposal [][] / [][] / [][][][]

714. In respect of net chargeable gains that arose in the period 1 December 2015 - 31 December 2015

- (a) Enter amount of net gain to be charged at 33% [][][][] , [][][][] , [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][] , [][][][] , [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][] , [][][][] , [][][][] .00
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% [][][][] , [][][][] , [][][][] .00
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2015 by virtue of S. 542(1)(d) [][][][] , [][][][] , [][][][] .00
- (ii) Date of disposal [][] / [][] / [][][][]

J - CHARGEABLE ASSETS ACQUIRED IN 2015

715. Enter the number of assets acquired and the consideration given

Description of Assets	Number of Assets	Consideration
(a) Shares (quoted and unquoted)		[][][][] , [][][][] , [][][][] , [][][][] .00
(b) Residential Premises	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(c) Commercial Premises	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(d) Agricultural Land	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(e) Development Land	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(f) Business Assets	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(g) Antiques/Works of Art	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00
(h) Other	[][]	[][][][] , [][][][] , [][][][] , [][][][] .00

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K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2015 [801 - 832]

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and/or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent years.

Residential Property		Sections	Investor - Lessor			
801.	Urban Renewal	S.372AP				.00
802.	Town Renewal	S.372AP				.00
803.	Seaside Resort	S.372AU				.00
804.	Rural Renewal	S.372AP				.00
805.	Living over the Shop	S.372AP				.00
806.	Park and Ride	S.372AP				.00
807.	Student Accommodation	S.372AP				.00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor			
808.	Urban Renewal	S.372C & D				.00
809.	Town Renewal	S.372AC & AD				.00
810.	Seaside Resort	S.352 & S.353				.00
811.	Rural Renewal	S.372M & N				.00
812.	Multi-storey Car Parks	S.344				.00
813.	Living over the Shop (Commercial premises only)	S.372D				.00
814.	Enterprise Areas	S.343				.00
815.	Park and Ride	S.372V & W				.00
816.	Hotels	S.268(1)(d)				.00
817.	Holiday Cottages	S.268(3)				.00
818.	Holiday Hostels	S.268 (2C)(b)				.00
819.	Guest Houses	S.268(2C)(a)				.00
820.	Nursing Homes	S.268(1)(g)				.00
821.	Housing for Elderly/Infirm	S.268(3A)				.00
822.	Convalescent Homes	S.268(1)(i)				.00
823.	Qualifying Hospitals	S.268(2A)				.00
824.	Qualifying Mental Health Centres	S.268(1C)				.00
825.	Qualifying Sports Injury Clinics	S.268(2B)				.00
826.	Buildings used for certain Childcare purposes	S.843A				.00
827.	Specialist Palliative Care Units	S.268(1)(m)				.00
828.	Buildings or Structures in Registered Caravan & Camping Sites	S.268(2D)				.00
829.	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW				.00

11 empty boxes for Tax Reference Number

(i) (i) Balance of tax payable for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h))

(ii) Balance of tax overpaid for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2015

Signature

Signature box

Date

DD/MM/YYYY date box

Capacity of Signatory

Capacity of Signatory box

902. Self-Assessment – Capital Gains Tax 2015

(a) Amount of chargeable gains arising for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: this is the amount of tax chargeable on the chargeable gain after taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: see 901(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: see 901(g))

(f) Amount of tax paid directly to the Collector-General for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period

Three boxes, comma, three boxes, comma, three boxes, .00

(ii) Balance of tax overpaid for this period

Three boxes, comma, three boxes, comma, three boxes, .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2015

Signature

Signature box

Date

DD/MM/YYYY date box

Capacity of Signatory

Capacity of Signatory box

Grid for Tax Reference Number

Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

Grid for International Bank Account Number (IBAN)

Bank Identifier Code (BIC) (Maximum 11 characters)

Grid for Bank Identifier Code (BIC)

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert [X] in the box and provide details of the point at issue in the entry fields below:

Input box for Expression of Doubt

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large text area for details of facts and circumstances

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

Large text area for specifying the doubt and basis

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for amount of tax in doubt

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large text area for listing supporting documents

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Large text area for identifying Revenue guidelines

Name

PPS Number

PAY AND FILE
31 OCTOBER 2016

IMPORTANT

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

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2016**:

Preliminary Tax for the year of assessment 2016 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2015

Return of Income and Capital Gains for the year of assessment 2015

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

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

1. Preliminary Tax 2016

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2016 or 100% of your final liability for 2015. If you are paying your 2016 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2015

Insert any outstanding balance of Income Tax for the year of assessment 2015. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

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

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods. **If you have calculated that you have no Preliminary Tax 2016 or Balancing Amount 2015, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.**

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 1890 20 02 55** (ROI only) or **+353 1 702 3049** (outside ROI).

Form 1

€ Payslip

PPS No.: 0000000AB

Signature: A.N. OTHER Date: 12-09-2016

Name: **A. N. OTHER**

€ Statement of Net Liabilities
Whole Euro only - **DO NOT ENTER CENT**

Single Debit Authority

Please debit my account no earlier than **31 October 2016** with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 3 : 00

Income Tax Preliminary Tax 2016

1 2 2 , 2 2 2 , 2 2 2 2 : 00

Place X in the box above if Income Tax 2015 is a credit

Income Tax Balancing Amount 2015

2 4 4 , 4 4 4 , 4 4 4 4 : 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

6 6 , 6 6 6 , 6 6 6 6 : 00

P&F
E

PAY AND FILE - 31 OCTOBER 2016

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

IMPORTANT

Methods of Payment

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

1. Revenue On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at www.revenue.ie or phone **1890 20 11 06**.

2. Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at www.revenue.ie or phone **1890 27 37 47**.

3. Debit Card

For details on how to make a tax payment by debit card, visit the Revenue website at www.revenue.ie or phone **1890 27 37 47**.

4. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line through **ROS** using the Direct Debit link on **My Services** screen.

5. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2016 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

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

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

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

Please return completed Single Debit Authority to:
COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSリップ ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.