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Tax Return and Self-Assessment for the year 2021 (relating to taxes on income and capital gains)

TAIN	GCD
This Return form is fo	r use by the following:
(Indicate which one a	oplies by inserting $oxtimes$ in the appropriate box)
Trust	Corporation (liable to income tax)
Estate	Corporation - non-resident
Receivership	Unincorporated Body
Other - Specify	

Returns by partnerships should be made on Form 1(Firms) Returns by individuals should be made on Form 11

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

						'	Ŵ	
Tax Reference Number								

Revenue Online Service (ROS) allows you to file this form and to pay any tax due electronically

Access ROS at www.revenue.ie

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 2021 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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 2022, a statement for assessment to tax for the year 2021 and a statement of capital gains which accrued in the year 2021. On that date you must also pay any balance of tax due for 2021. Where this return is submitted after 31 October 2022 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. Failure to meet your Local Property Tax return and / or payment obligations will result in a tax surcharge, if applicable.

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 20

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. 31/10/2021
- · 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 2021 and a correct statement of capital gains which accrued in the year 2021

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		

	OR SECTION(S) THAT DO NOT ITRY SHOULD BE LEFT BLANK
A - DETAILS OF TRUST, ESTATE, CORPORATION OR OTHER BODIES OF	F PERSONS [1 - 7]
 If there are any changes under the following headings, not already notified to Revenue, ent. (a) Nature of Main Activity 	er the new details here
(b) Address of first named Trustee, Personal Representative, Officer, etc., include	Eircode (if known)
2. Mandatory Disclosure	
The number assigned to a disclosable transaction by the Revenue Commissioners under S. 817HB	
Disclosable transactions must be disclosed to Revenue under the Mandatory Disclosure regir	ne and allocated a
Transaction Number which must be included on the relevant tax returns. Any transaction enter one of the hallmarks of the Mandatory Disclosure regime (for example where it involves a disc	
enables, or might enable, a person to obtain a tax advantage; and where obtaining that tax advantage	lvantage is one of the
main benefits of entering into the transaction) is a disclosable transaction. Guidance on the M regime is available on www.revenue.ie	andatory Disclosure
3. (a) Trust Type (Insert ⊠ in the appropriate box and add additional details where the trust is "Share Scheme", "Pension" or "Other")	type
Discretionary Trust Pension (Specify)	
Bare Trust Share Scheme (Specify)	
Fixed Interest Trust Investment Fund	
Employee Benefit Trust Charitable / Non-Profit	
Trust for the Benefit of Incapacitated Individuals Other (Specify)	
(b) Is this a Discretionary Trust under the provisions of Section 2, Yes No Capital Acquisitions Tax Consolidation Act 2003	
4. Details of Trustee(s) Give the following information in respect of all Trustees. If more than four Trustees attach the same format	a separate list set out in
Name Private Address, include Eircode (if known) Date Appointed
Is the trustee Resident Non-Resident	
Is the trustee Resident Non-Resident	
Is the trustee Resident Non-Resident	

Is the trustee	Resident	Non-Resident

2021150	Tax Reference Number								
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5. Settlor

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

Name	Address, include Eircode (if known)	PPSN

6. Protector (if any)

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

Name	Address, include Eircode (if known)	PPSN

7. Beneficiaries or Class of Beneficiaries

Give the following information in respect of all Beneficiaries. If more than two beneficiaries, attach a separate list set out in the same format

	Beneficiary 1	Beneficiary 2
(a) Name of Beneficiary		
(b) Address, include Eircode (if known)		
(c) Tax Identification Number		
(d) Insert ⊠ in box if they were the beneficiary for the full year		
 (e) If not the beneficiary for the full year, ent the start and / or end date as appropriat Start Date (DD/MM/YYYY) End Date (DD/MM/YYYY) 		
(f) If no longer a beneficiary at the time of filing this return, insert ⊠ in the box		

8. Other person exercising control

Give the following information in respect of all other persons exercising control. If more than two other persons attach a separate list set out in the same format

Name	Address, include Eircode (if known)	PPSN

2021150	Tax Reference Number		PANEL(S) OR SECTION(S) THAT DO NOT UIRE AN ENTRY SHOULD BE LEFT BLANK
	n of Assets (including cash) or distribution from the trust?	ut of a Trust Yes 🗌	No 🗌
		Beneficiary 1	Beneficiary 2
(a) Nam	ne of Beneficiary		
(b) Addr	ess, include Eircode (if known)		
(с) Туре	e of Asset – (i) Cash		\square
	(ii) Shares		
	(iii) Residential prop	erty	
	(iv) Commercial prop		
	(v) Agricultural Land		
	(vi) Development lar	nd 🗌	
	(vii) Business assets		
	(viii) Antiques / Work	is of art	
	(ix) Other – Specify		
(d) Valu	e of Asset	.00	
(e) Date	e of Distribution		
		Beneficiary 3	Beneficiary 4
(a) Nam	ne of Beneficiary		
(b) Addı	ress, include Eircode (if known)		
(с) Туре	e of Asset – (i) Cash		
	(ii) Shares		
	(iii) Residential prop	erty	
	(iv) Commercial prop	perty	
	(v) Agricultural Land		
	(vi) Development lar	nd 🗌	
	(vii) Business assets		
	(viii) Antiques / Work	is of art	
	(ix) Other – Specify		
(d) Valu	e of Asset		,
(e) Date	e of Distribution		

2021150	Tax Reference Number		ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
	of Assets (including cash) into a e a transfer of assets into the trust?		No 🗌
		Settler / Disponer / Donor 1	Settler / Disponer / Donor 2
(a) N	ame of Settler / Disponer / Donor		
(b) A	ddress, include Eircode (if known)		
(c) Ty	/pe of Asset – (i) Cash		
	(ii) Shares		
	(iii) Residential prope	erty 🗌	
	(iv) Commercial prop	perty	
	(v) Agricultural Land		
	(vi) Development lan		
	(vii) Business assets (viii) Antiques / Work		
	(ix) Other – Specify		
(d) V	alue of Asset	.00	
(e) D	ate of Transfer		
		Settler / Disponer / Donor 3	Settler / Disponer / Donor 4
(a) N	ame of Settler / Disponer / Donor		
	ddress, include Eircode (if known)]
(c) T	/pe of Asset – (i) Cash		
	(ii) Shares		
	(iii) Residential prope	erty	
	(iv) Commercial prop	perty	
	(v) Agricultural Land		

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(vi) Development land

(vii) Business assets

(ix) Other - Specify

(d) Value of Asset

(e) Date of Transfer

(viii) Antiques / Works of art

2021150 Tax Reference Number	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
B - IRISH INVESTMENT INCOME [101 - 108]	
101. Irish Untaxed Income (a) Irish Government Stocks	,,,00
(b) Irish Exchequer Bills	
(c) Irish Credit Union Dividends	
(d) Other Loans and Investments arising in the State	
102. Irish Deposit Interest	
 (a) Gross Deposit Interest received on which DIRT was deducted (b) Gross Interest received from Special Share Account(s) / Special Term 	
Share Account(s) / Special Savings Account(s) on which DIRT was dec	
 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) (ii) One a ground of dividends received from a DELT. 	
(ii) Gross amount of dividends received from a REIT(b) Dividends from Irish Resident Companies from which Dividend Wit	bholding Tax was not deducted
(i) Gross amount of Dividends	
(ii) Amount of Dividends used for qualifying purposes	
in accordance with S. 519(7)	,,,,
104. Settlement, Covenant, Estate income, etc.	
(a) Type(s) of payment(s)	
(b) Gross amount received / receivable, where tax was not deducted	
(c) Gross amount received / receivable, where tax was deducted	,,,,,
105. Patent royalty income where tax was deducted at source(a) Gross amount of Irish Patent Royalty income previously exempted under S	S. 234 ,
(b) Gross amount of other Irish Patent Royalty income	
106. Gross amount of Other Income where Irish Standard Rate Tax was deduc at source, e.g. Annuities	cted,,,00
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)) include Eircode (if known) 	
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 - 216]	
201. *Where a claim to tax relief on property based incentive schemes is incontrol or 213(b) insert ⊠ in the box and give details in Panel K on pages 17 and	
Residential Property	
2000 Mills and the analysis that the manufacture and a start of Dent 7 of the Dent 11 of the T	

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 2021, insert 🗵 in the box

203. Number of properties let

204. Gross Rent Receivable

<u> </u>	,	. 00

	IEL(S) OR SECTION(S) THAT DO NOT E AN ENTRY SHOULD BE LEFT BLANK
(a) Repairs	
(b) Allowable interest	
(c) Amount of additional 'Relevant interest' claimed for the years 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made	
*(d) 'Section 23' type relief where 2021 is the first year of claim	
(e) Pre-letting expenditure on vacant properties allowed by S. 97A	.00
 (f) Other 206. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward 	,
(a) Net profit on residential property	.

(b) Net loss on residential property Commercial property, land and all other sources of Irish rental income

207. Number of properties let

- 208. Area in hectares, if applicable
- 209. Gross Rent Receivable
- 210. Expenses
 - (a) Repairs
 - (b) Allowable interest
 - (c) Exempt rental income from the leasing of farmland, under S. 664
 - (d) Other
- 211. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward
 - (a) Net profit on commercial property
 - (b) Net loss on commercial property
- 212. Amount of chargeable profit from all sources, after expenses **but** before Capital Allowances and losses forward
 - (Total of Line 206 and Line 211 if a loss show 0.00)

Capital Allowances

- 213. (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 2021
 - (c) Capital Allowances used against rental income in the year 2021
- 214. 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 2021 against other income state the amount of unused Capital Allowances available for offset
- 215. Losses Amount of unused losses from a prior year

216. Non-Resident Landlord

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

- (a) PPSN of tenant(s) (if known)
- (b) Amount of Irish Tax Withheld

D - FOREIGN INCOME [301 - 321] (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 2021 Pay and File Self-Assessment Returns** for more information on the taxation of foreign income

301. Great Britain and Northern Ireland Dividends

- Net amount received
- 302. UK Deposit Interest Gross amount of UK deposit interest



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		ANY PA REQUIF							
303.	EU Deposit Interest (excluding UK interest) (a) Amount of EU Deposit Interest	[Τ			. 00
	(b) Savings Directive withholding tax credit		,	Γ		<u> </u>			
	(c) Foreign tax (other than (b) above)	\square		Ī][Π.	
	UK 'Other' Interest Gross amount of UK 'other' interest EU 'Other' Interest (excluding UK interest)		,		,[,		. 00
000.	(a) Amount of EU 'Other' Interest],		,		,		. 00
	(b) Savings Directive withholding tax credit		Ĺ		Ĺ],[
	(c) Foreign tax (other than (b) above)		,][
306.	Non-EU Deposit Interest (a) Amount of Non-EU deposit interest		,		,[,		- 00
307.	(b) Amount of foreign tax deducted US Dividends		,		,],[•	
	Enter gross amount before credit for withholding tax Credit for US withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate],		_,[,		.00
308.	(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316) Canadian Dividends where Irish tax on encashment was withheld Enter gross amount before credit for withholding tax								
	Credit for Canadian withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate		,		,		,		. 00
309.	(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316) Canadian Dividends where no Irish tax on encashment was withheld Enter gross amount before credit for withholding tax								
	Credit for Canadian withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)		,		,		,		. 00
310.	Income from Foreign Trade / Profession on which no foreign tax was deduct		,		,		,		· 00
311.	(a) Income from Foreign Trade / Profession on which foreign tax was deduc	cted [,		,		,		. 00
312.	(b) Amount of foreign tax deducted Foreign Rents		,		,],[
	(a) Number of Foreign properties let(b) Income from Foreign Rents (enter gross amount receivable)	Γ							. 00
	 (c) Expenses (i) Expenses relating to this income (excluding interest) 	L	, 		,,		, 		.00
	(ii) Allowable interest	L	-,		,[\square	,		.00
	(d) Net profit on Foreign Rental properties	Ĺ	_,		,[,		.00
	(e) Capital Allowances (including Capital Allowances forward)	L	_,		,	\square	,		.00
		L	_,		,	\square	,		╡┝═
	 (f) Losses - Amount of unused losses from a prior year (a) Amount of losses in the user 	L	_,		,	\square	,		00
	(g) Amount of losses in the year(b) Amount of losses corried forward to pout year	L	_,		,	\square	,		.00
	(h) Amount of losses carried forward to next year		,		,[,		.00
212	 (i) Amount of foreign tax deducted Foreign rental losses may be offset only against foreign rental profits Other UK Income 		,		,∟	_,_		ŀ	
515.	Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, Gross amount of UK Income from all Royalties, Annuities, Dividends , etc.		,		,[,		.00
	er Foreign Income (excluding UK Income) er the amount of Irish tax deducted, if any, on encashment of this income at li	ine 31	16)						
314.	 (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted],],[,		. 00
	(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted],],[,		.00
	PAGE 8								

315.	(a) (i)	Foreign Patent Royalty income previously exempted under
		S. 234 on which foreign tax was deducted

(ii) Amount of foreign tax deducted

Tax Reference Number

- (b) (i) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted
 - (ii) Amount of foreign tax deducted

316. Irish tax deducted on encashment

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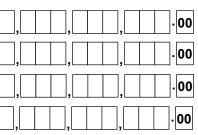
- 317. Foreign Bank Accounts (S. 895) Give the following details for each Foreign Bank Account opened in 2021
 - (a) Name & address of deposit holder (bank, etc.), include Eircode (if known)
 - (b) Date account was opened
 - (c) Amount of money deposited on opening the account
 - (d) Name & address of intermediary through whom account was opened, include Eircode (if known)

Foreign Life Policies / Offshore Funds / Other Offshore Products [318 - 321]

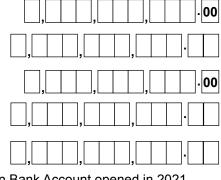
- 318. Foreign Life Policies (S. 730H, 730I, 730J, 730K) Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement
 - (a) Payment taxable at 41% (S. 730J(a)(i)(II))
 - (b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))
 - (c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))
 - (d) Gain taxable at 41% (S. 730K(1)(a)(ii))

In respect of any such policy issued in 2021 give the following additional details

- (e) Name & address of person who commenced the Foreign Life Policy, include Eircode (if known)
- (f) Terms of the policy
- (g) Annual premiums payable
- (h) Name & address of the person through whom the Foreign Life Policy was acquired, include Eircode (if known)
- 319. **Offshore Funds** (Part 27 Ch 4) Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement
 - (a) Payment taxable at 41% (S. 747D(a)(i)(II))
 - (b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))
 - (c) Gain taxable at 41% (S. 747E(1)(b)(ii))
 - (d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))



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



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In respect of any such material interest acquired in 2021 give the following additional details (e) Name & address of Offshore Fund(s) (f) Date material interest was acquired (g) Cost of acquisition to the person of the material interest (h) Description of that material interest (i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known) 320. Other Offshore Products (S. 896) Give the following details in respect of each material interest acquire 2021 in (i) other offshore products (S. 896) Give the following details in respect of each material interest acquire 2021 in (i) other offshore Products (S. 896) Give the following details in respect of each material interest acquire 2021 in (i) other offshore Products (S. 896) Within the EU or EEA, or or Member State of the OECD with which Ireland has a Double Taxation Agreement (a) Name & address of Offshore Product(s) (b) Name of person who commenced life policy (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest (f) Name & address of intermediary (if any)	DO NOT FT BLANK
(f) Date material interest was acquired // (g) Cost of acquisition to the person of the material interest // (h) Description of that material interest // (i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	
(g) Cost of acquisition to the person of the material interest	
(g) Cost of acquisition to the person of the material interest	
 (h) Description of that material interest (i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known) 320. Other Offshore Products (S. 896) Give the following details in respect of each material interest acquire 2021 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or of Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD will reland has a Double Taxation Agreement (a) Name & address of Offshore Product(s) (b) Name of person who commenced life policy (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest 	YYYY
 (i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known) 320. Other Offshore Products (S. 896) Give the following details in respect of each material interest acquired 2021 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or of Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD will reland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD will reland has a Double Taxation Agreement (a) Name & address of Offshore Product(s) (b) Name of person who commenced life policy (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest 	.00
through whom the material interest was acquired, include Eircode (if known) 320. Other Offshore Products (S. 896) Give the following details in respect of each material interest acquire 2021 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or of Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement (a) Name & address of Offshore Product(s)	
2021 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or of Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD with reland has a Double Taxation Agreement (a) Name & address of Offshore Product(s) (b) Name of person who commenced life policy (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest	
(b) Name of person who commenced life policy (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest	utside a funds'
 (if appropriate) (c) Date material interest was acquired (d) Cost of acquiring the material interest (e) Description of that material interest 	
(d) Cost of acquiring the material interest	
(e) Description of that material interest	YYYY
	. 00
(f) Name & address of intermediary (if any)	
through whom the material interest was acquired, include Eircode (if known)	
321. (a) Additional Double Taxation Relief due	. 00
(b)Details of income sources on which Double Taxation Relief due	
E - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [401 - 456] Primary Trade	

Do not submit accounts with this return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 416-456

- 402. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors)
- 403. If this source of income ceased during the year 2021 state the date of cessation

Profit assessable

- 404. (a) Amount of adjusted net profit for accounting period
 - (b) Amount of adjusted net loss for accounting period
- 405. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 404(a) (if a loss show **0.00**). This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate
- 406. Balancing Charges
- 407. Unused Capital Allowances from a prior year

Yes

No

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Capital Allowances for the current year [408 - 411]

- 408. Where a claim to tax relief on **property based incentive schemes** is included below, insert ⊠ in the box and give details in Panel K on pages 17 and 18 of this return
- 409. Machinery and Plant
- 410. Industrial Buildings and / or Farm Buildings Allowance (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)
- 411. Other Capital Allowances

Losses [412 - 414]

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- 412. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2021 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2023
 - (b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2021 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2023 (Note: relief is restricted to a maximum of €31,750)
 - (c) If there are no / insufficient profits, and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2021 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2023
 - (d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

Unused losses from a prior year

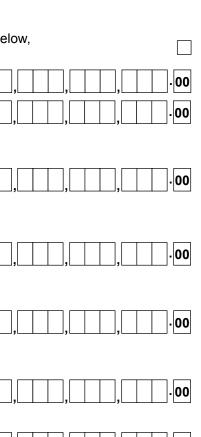
- 413. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009
 - (b) In respect of unused residential development land losses from a prior year where the relevant claim was 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))
 - (ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

414. Terminal Loss Relief

- (a) If this trade ceased in 2021 and you wish to claim terminal loss relief for the years 2020, 2019, and 2018 state
 - (i) Amount of unused loss in the final 12 months to the date of cessation
 - (ii) Amount of unused capital allowances in the final 12 months to the date of cessation
- (b) If you wish to claim terminal loss relief for the year 2021 in respect of a loss made in a subsequent year state
 - (i) Amount of the loss relief available for 2021
 - (ii) The date the trade ceased

Credit for Professional Services Withholding Tax (PSWT)

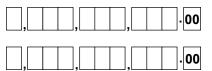
415. Gross withholding tax in the basis period for 2021 on fees for Professional Services

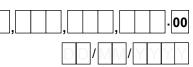


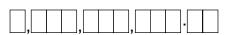
			.00
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EXTRACTS FROM ACCOUNTS [416 - 456]

Acco	unts Information Period (must be completed)						Pri	ma	ry 1	Trac	le
	From					D	57	VIN	//	ΎΥ	ΥY
417.	То					D	5/	VIN	7/5	Υ	ΥY
	s 12 and 13 must be completed in all cases where the Trust, Estate, etc. is essional income, except where either Lines 418 or 419 apply	in	rec	ceip	ot o	of tr	adi	ng	or		
418.	If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted								Y	Y	ΥY
419.	(a) Where the income arises from a partnership, enter the tax reference of the partnership										
	(b) Insert \boxtimes in the box if you are a partner in a Registered Farm Partnership a	s de	efin	ed	by i	S. 6	67	С			
	(c) Insert 🗵 in the box if this trade relates in whole or in part to Share Farming										
Incor	ne										
420.	Sales / Receipts / Turnover],[,],[.00
421.	Receipts from Government Agencies (GMS, etc.)],			,		_,[. 00
422.	Other trading income including tax exempt income],			,],[.00
Tradi	ng Account Items										
423.	Purchases],[,		_,[.00
424.	Gross Trading Profits (including other Trading Receipts / income already listed in the previous section	 n)],			,],[. 00
Expe	nses and Deductions										
425.	Salaries / Wages],			,		_,[- 00
426.	Additional Staff Costs],[,],[- 00
427.	Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)],[,],[. 00
428.	Other Sub-Contractors],			,],[. 00
429.	Consultancy, Professional fees		Ì,			,],[. 00
430.	Motor, Travel and Subsistence		,			,					. 00
431.	Repairs / Renewals										. 00
432.	Rental Expenses										. 00
433.	Depreciation, Goodwill / Capital write-off										. 00
434.	(a) Provisions including bad debts - positive		Í					٦́[. 00
	(b) Provisions including bad debts - negative										.00
435.	Other Expenses							Ĩ			.00
436.	Other Expenses - negative / credit entries),			,],[.00

Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2021. This figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

If you have made any payment(s) during 2021 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www. revenue.ie (under 'Self-assessment and self-employment>Third party returns')

(b) If negative, state amount here



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

00

Extracts from Adjusted Net Profit / Loss Computation **Primary Trade Profit / Loss per Accounts** 437. Net Trade Profit per Accounts 00 438. Net Trade Loss per Accounts 00 Adjustments made to Net Profit / Loss per Accounts 439. Where there are no adjustments required to the profit / loss per accounts, insert I in the box 440. Motor Expenses 00 441. Donations (Political and Charitable) / Entertainment 00 442. Light, Heat and Phone 00 443. Net gain on sale of fixed / chargeable assets 00 444. Net loss on sale of fixed / chargeable assets 00 **Capital Account and Balance Sheet Items** 00 445. Cash / Capital introduced 00 446. Drawings (Net of Tax and Pension contributions) 00 447. (a) Closing Capital Balance - positive (b) If negative, state amount here 00 00 448. Stock, Work in progress, Finished goods 00 449. Debtors and Prepayments 00 450. Cash / Bank (Debit) 451. Bank / Loans / Overdraft (Credit) 00 00 452. Client Account Balances (Debit) 00 453. Client Account Balances (Credit) 00 454. Creditors and Accruals 455. Tax Creditors 00 00 456. (a) Net Assets - positive

2021150 Tax Reference Number	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
F - EXEMPT INCOME [501 - 502]	
501. (a) Profit or gains from Woodlands	,,,,00
(b) If a loss, enter the amount of the loss	,,,,00
(c) Distributions out of exempt profit or gains from Woodlands	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
502. (a) Other Exempt Income	
(b) Details of income source(s)	
G - SURCHARGE ON UNDISTRIBUTED TRUST INCOME [503 -	507]
503. Trust Income for the year ended 31 December 2019	(A),,,00
504. Deductions	
(a) Allowable Trust Expenses	,,,,00
(b) Distributions of income arising in the year 2019 made on or before 30 June 2021	, , , , ,
505. Total Deductions (504(a) + (b)) multiplied by $100/80$	(B) ,
506. Undistributed Income (A) - (B)	.00
507. Surcharge @ 20% of Undistributed Income	,,,
H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [607	I - 604]
601. Gross amount of Rents, etc. payable to Non-Residents in 2021	.00
602. Clawback of Employers' Tax Relief at Source (TRS) If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums Note: do not enter the amount of the insurance premiums paid	
603. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted	,,,
604. Significant Buildings and Gardens (S. 482)	
(a) Amount of relief claimed in 2021	,,,00
(b) Insert ⊠ in the box if any of the qualifying expenditure was incurred under a passive investment scheme (S. 409C)	
PAGE 14	

2021150	Tax Reference Number						ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLAN

BE LEFT BLANK I - CAPITAL GAINS - Capital Gains for the year 1 January 2021 - 31 December 2021 [701 - 717] 701. Description of Assets No. of Aggregate Aggregate Disposals Area in Hectares 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 00 (f) Offshore Funds (S. 747A) chargeable at 40% (g) Commercial Premises 00 (h) Residential Premises 00 00 (i) Shares or Securities exchanged (S. 913(5)) 00 (j) Venture Fund Gains (S. 541C(2)(a)) 00 (k) Other Assets (I) 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 Gains / Losses / Net chargeable gains 00 705. Chargeable gains in the year before S. 604A relief 706. Losses in the year before S. 604A relief 00 707. If any of the losses at Line 706 refer to a loss to a connected person, give the 00 following details (a) Connected person - Name (b) Connected person - Tax reference number (if known) (c) Connected person - Amount of loss

- 708. Amount of gain relieved under S. 604A
- 709. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)
- 710. Previous Gain(s) Rolled-over (now chargeable)
- 711. Current year losses arising in 2021 available for offset against previous gains rolled over
- 712. Amount of unused loss(es) from prior year(s) available for, and offset against chargeable gains above
- 713. Net Chargeable Gain (excluding Foreign Life Policies)
- 714. Chargeable Gain on Foreign Life Policies
- 715. Current Year Loss(es) for carry forward to 2022
- 716. Unused Loss(es) from prior year(s) for carry forward to 2022
- 717. Total Unused Loss(es) for carry forward to 2022

If you have an overall CGT loss in 2021 there is no need to complete Lines 716 or 717

718. In respect of net chargeable gains that arose in the period 1 January 2021 - 30 November 2021

- (a) Enter amount of net gain to be charged at 33%
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2021 by virtue of S. 542(1)(d)
 - (ii) Date of disposal

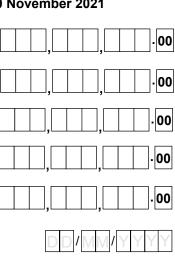
719. In respect of net chargeable gains that arose in the period 1 December 2021 - 31 December 2021

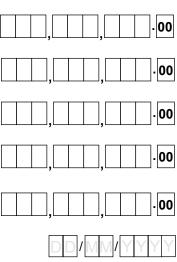
- (a) Enter amount of net gain to be charged at 33%
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2021 by virtue of S. 542(1)(d)
 - (ii) Date of disposal

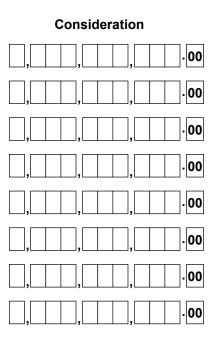
J - CHARGEABLE ASSETS ACQUIRED IN 2021

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

	Description of Assets	Number of Assets
(a)	Shares (quoted and unquoted)	
(b)	Residential Premises	
(C)	Commercial Premises	
(d)	Agricultural Land	
(e)	Development Land	
(f)	Business Assets	
(g)	Antiques / Works of Art	
(h)	Other	









K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021 [801 - 833]

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

forwa	rd to subsequent years dential 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
Indu	strial Buildings Allowance		Owner Occupier Investor - Lessor	
808.	Urban Renewal	S.372C & D		00
809.	Town Renewal	6.372AC & 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. · · · · · · · · · · · · · · · · · ·	00
826.	Buildings used for certain Childcare purposes	S.843A		00
827.	Specialist Palliative Care Units	S.268(1)(m)	00, 11, 11, 11, 10, 10, 11, 11, 11, 11,	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

202	1150	Tax Reference Number							NY PAN REQUIRE							ĸ
830.	Living Ci	ity Initiative	S.372A				Πſ		- 00						.0	0
831.	Living C	ity Initiative (Investor only)	S.372A	AD		-, 	, .				<u> </u>		,			0
832.	Aviation	Services Facilities	S.268(1)(n)					. 00				'		 0	0
	Where the	e scheme(s) on which you are	claiming re	elief is /					I - 832						tive	
	Scheme(s), quote the relevant Section a	and enter th	ie amoi	unt of r	elief cla	aimed	in the	year (C ∏	Owner		pier,	Inve	stor-Le	—	
		SSESSMENT MADE U							⊥ 1 ∧ roc		⊥, •••1		⊥,		- 0	J
		st include a Self-Assessmen							-		-	ndivio	dual v	who fa	ils to	
		ssessment may be liable to a														_
				REM	EMB	ER										
)	íou do n	not have to complete the	e Self-As on or b			-			ubmit	t this	retu	urn '	to R	even	ue	
901.	Self-Ass	sessment – Income Tax														
	(a) Amo	unt of income or profits aris	ing for this	; perio	d						⊥,		Ш,		. 0	0
	allow Affair recei	e: this is the amount of your vances. Total income include rs and Social Protection, rer ipt of trading or professional before losses forward or cap	es sources Ital and inv income, it	of inco vestme is the	ome fro	om em ome, a	iployi s we	nents, Il as se	, pensi elf emp	ons, l bloyed	Depa d inco	rtme ome.	ent of Whe	Empl Ere yo	oyme u are	ent in
	(b) Total	amount of tax chargeable for	his period								,		⊥,		. 0	0
	(c) (i) A	mount of tax payable for the	s period b	efore r	refund	/ offse	t at (c)(iii) t	below		,		,		.0	0
	(ii) A	mount of tax overpaid for th	is period l	oefore	refund	l / offse	et at	(c)(iii)	below				Ш,		. 0	0
	the a items With and F	e: this is the amount of tax p mount of tax chargeable ((k s such as the personal tax o holding Tax (DWT) withheld Professional Services Withh is the amount of PSWT with	 above) to above) to above) to above a second content of the second content	by the a nploye d, DIR ໔ (PSW	amour e tax c T withl √T).	nt of ar credit, l neld at	but a soui	c credi Iso les rce, PA	ts due s obvi \YE op	. Cred ous it perate	dits ir ems ed on	ncluc sucł Sch	de ob h as l hedul	vious Divide e E in	nd come)
	(iii) A	mount of refund (or offset)	of tax with	held at	t sourc	е							\Box ,		.0	0
	•	e: the amount of any tax wit ^r ed here)	hheld at s	ource,	refund	led (e.	g. int	erim r	efund	of PS	WT)	or o	ffset	shoul	d be	
	(d) Amo	unt of tax payable for this p	əriod								\Box ,		่,		· 0	0
	(e) Amo	unt of tax overpaid for this p	period												. 0	0
	sourc	e: this is the amount of tax p ce already made by Revenu or (c)(ii) above)														_
	(f) Amo	ount of surcharge due under	S. 1084 b	ecaus	e of la	te filing	g of t	his ret	urn						. 0	0
	surch	e: if you are filing this returr harge is due.							•	able p	eriod	, a la	ate fi	ling		
	lf you	ur return is late the surchar • 5% of the tax due or € months of the due dat	12,695, wl							urn is	subn	nitte	d witl	nin tw	0	
		10% of the tax due or months late)	€63,485, v	whiche	ver is	the les	ser, v	where	the re	turn i	s moi	re th	an tv	VO		
		ount of surcharge due under al Property Tax (LPT) require		ecaus	e of no	on-com	npliar	nce wit	th				,		. 0	0
		e: if you file this return on ti failed to either pay the LP														

(Note: if you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of ϵ 63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

202	1150	Tax F	Reference Number									NEL(S) OR SECTION(S) THAT DO NOT E AN ENTRY SHOULD BE LEFT BLANK
	for this	period	including Preliminary				-					
	•	includ			• •						•	r 2021 Preliminary Tax paid. the time this return is being
	(i) (i) Bal	ance c	f tax payable for this	s pe	riod							
			tax payable amoun already paid at (h)		(d) abo	ve,	plus tl	ne a	mou	IU	t of any surcha	rge due at (f) or (g), less the
	(ii) Bal	ance o	f tax overpaid for th	is pe	eriod							.00
	•		tax overpaid amour already paid at (h)		(e) ab	ove	, less t	he a	amo	ur	nt of any surcha	arge due at (f) or (g), plus the
I DEC	LARE the	above	to be my Self-Asse	ssm	ent to	Inco	ome Ta	ax fo	r the	e y	year 2021	
Signa	iture											Date DD/MM/YYYY
Сара	city of Sigr	natory										
			nt – Capital Gains ⁻									
	(a) Amoun	it of ch	argeable gains arisi	ng f	or this	peri	od					
	(Note: charge		the amount of charç ain)	geat	ole gair	ns fo	or this	peri	od le	es	s any reliefs w	hich reduce the
	(b) Amoun	t of tax	c chargeable for this	per	iod							
			the amount of tax c vances, e.g. person									g account of any deductions, pany)
	(c) Amoun	t of tax	c payable for this pe	riod								
			the amount of tax d n tax chargeable)	ue a	after an	y R	etirem	ent	Reli	ef	or Credit for F	oreign Tax paid have been
	(d) Amoun (Note:		rcharge due under \$ 01(f))	5. 10	084 be	cau	se of l	ate f	iling	0	of this return	
		PT requ	rcharge due under \$ uirements)1(g))	S. 1(084 be	cau	se of r	ion-	com	ıpl	liance	.00
	(f) Amoun	t of tax	c paid directly to the	Col	lector-	Gen	eral fo	or th	is pe	eri	iod	.00
	•		nount entered here ved the term of							ax	paid for the ye	ar plus any amounts that may
	(g) (i) Bala	ance o	f tax payable for this	s pe	riod							.00
	(ii) Bala	ance o	f tax overpaid for thi	is pe	eriod							.00
I DEC	CLARE the	above	to be my Self-Asse	ssm	nent to	Cap	oital G	ains	Тах	fo	or the year 202	1
Signa	ature											
Сара	city of Sigr	natory										

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.

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)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) 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

IBAN (Maximum 34 characters)

BI	BIC (Maximum 11 characters)																							

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 \boxtimes in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

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

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

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

					. 00

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

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

PAY AND FILE - 31 OCTOBER 2022

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 Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at **www.revenue.ie**.

2. myAccount

myAccount customers can make payments online by clicking on the myAccount link on the Revenue home page. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment. You can make payments online using:

- a debit card or a credit card
- a once off debit a 'Single Debit Instruction' using a bank account.

3. 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 the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. 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 2022 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

- Ensure that 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 tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a 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, Francis Street, Limerick, V94 R972.

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

SEE PAYSLIP 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.

PPSN

PAY AND FILE 31 OCTOBER 2022

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 2022:**

Preliminary Tax for the year of assessment 2022 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2021

Return of Income and Capital Gains for the year of assessment 2021

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 Online Service or myAccount 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 2022

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 2022 or 100% of your final liability for 2021. If you are paying your 2022 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2021

Insert any outstanding balance of Income Tax for the year of assessment 2021. 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 2022 or Balancing Amount 2021, 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 **01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

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