

Form 1

Tax Return and Self-Assessment for the year 2024 (relating to taxes on income and capital gains)



TAIN

GCD

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

Tax Reference Number

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Revenue Online 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 the following:

(Indicate which one applies by inserting ☒ in the appropriate box)

- | | |
|--|---|
| <input type="checkbox"/> Trust | <input type="checkbox"/> Corporation (liable to income tax) |
| <input type="checkbox"/> Estate | <input type="checkbox"/> Corporation - non-resident |
| <input type="checkbox"/> Receivership | <input type="checkbox"/> Unincorporated Body |
| <input type="checkbox"/> Other - Specify | <input type="text"/> |

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 2024 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2024

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 2025, a statement for assessment to tax for the year 2024 and a statement of capital gains which accrued in the year 2024. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after 31 October 2025 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. 31/10/2024
- 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 2024 and a correct statement of capital gains which accrued in the year 2024

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 - 7]

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. Mandatory Disclosure

The number assigned to a disclosable transaction by the Revenue Commissioners under S. 817HB

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Disclosable transactions must be disclosed to Revenue under the Mandatory Disclosure regime and allocated a Transaction Number which must be included on the relevant tax returns. Any transaction entered into which falls within one of the hallmarks of the Mandatory Disclosure regime (for example where it involves a discretionary trust which enables, or might enable, a person to obtain a tax advantage; and where obtaining that tax advantage is one of the main benefits of entering into the transaction) is a disclosable transaction. Guidance on the Mandatory Disclosure regime is available on **www.revenue.ie**

3. (a) **Trust Type** (Insert ☒ in the appropriate box and add additional details where the trust type is "Share Scheme", "Pension" or "Other")

<input type="checkbox"/> Discretionary Trust	<input type="checkbox"/> Pension (Specify)	<table border="1"><tr><td></td></tr></table>	
<input type="checkbox"/> Bare Trust	<input type="checkbox"/> Share Scheme (Specify)	<table border="1"><tr><td></td></tr></table>	
<input type="checkbox"/> Fixed Interest Trust	<input type="checkbox"/> Investment Fund		
<input type="checkbox"/> Employee Benefit Trust	<input type="checkbox"/> Charitable / Non-Profit		
<input type="checkbox"/> Trust for the Benefit of Incapacitated Individuals	<input type="checkbox"/> Other (Specify)	<table border="1"><tr><td></td></tr></table>	

- (b) Is this a Discretionary Trust under the provisions of Section 2, Capital Acquisitions Tax Consolidation Act 2003 Yes ☐ No ☐

4. Details of Trustee(s)

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

Name	Private Address, include Eircode (if known)	Date Appointed												
<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Is the trustee ☐ Resident ☐ Non-Resident

<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Is the trustee ☐ Resident ☐ Non-Resident

<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Is the trustee ☐ Resident ☐ Non-Resident

<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td></tr></table>		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

Is the trustee ☐ Resident ☐ Non-Resident

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5. Settlor

Give the following information in respect of all Settlers. If more than two Settlers 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 <input checked="" type="checkbox"/> in box if they were the beneficiary for the full year	<input type="checkbox"/>	<input type="checkbox"/>
(e) If not the beneficiary for the full year, enter the start and / or end date as appropriate		
Start Date (DD/MM/YYYY)		
End Date (DD/MM/YYYY)		
(f) If no longer a beneficiary at the time of filing this return, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>

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

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9. Distribution of Assets (including cash) out of a Trust

Was there a distribution from the trust?

Yes ☐No ☐**Beneficiary 1****Beneficiary 2**

(a) Name of Beneficiary

(b) Address, include Eircode (if known)

(c) Type of Asset – (i) Cash

☐☐

(ii) Shares

☐☐

(iii) Residential property

☐☐

(iv) Commercial property

☐☐

(v) Agricultural Land

☐☐

(vi) Development land

☐☐

(vii) Business assets

☐☐

(viii) Antiques / Works of art

☐☐

(ix) Other – Specify

☐☐

(d) Value of Asset

,,.00

,,.00

(e) Date of Distribution

//
//
Beneficiary 3**Beneficiary 4**

(a) Name of Beneficiary

(b) Address, include Eircode (if known)

(c) Type of Asset – (i) Cash

☐☐

(ii) Shares

☐☐

(iii) Residential property

☐☐

(iv) Commercial property

☐☐

(v) Agricultural Land

☐☐

(vi) Development land

☐☐

(vii) Business assets

☐☐

(viii) Antiques / Works of art

☐☐

(ix) Other – Specify

☐☐

(d) Value of Asset

,,.00

,,.00

(e) Date of Distribution

//
//

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C - IRISH RENTAL INCOME [201 - 216]

201. *Where a claim to tax relief on **property based incentive schemes** is included at Lines 205(d) or 213(b) insert ☒ in the box and give details in Panel K on pages 17 and 18 of this return ☐

Residential Property

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 2024, insert ☒ in the box ☐

203. Number of properties let

204. Gross Rent Receivable

205. Expenses

(a) Repairs

(b) Allowable interest

(c) Amount of additional 'Relevant interest' claimed for the years 2021, 2022 and 2023 where a relevant undertaking under S. 97(2K) has been made

*(d) 'Section 23' type relief where 2024 is the **first** year of claim

(e) Pre-letting expenditure on vacant properties allowed by S. 97A

(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 2024

(c) Capital Allowances used against rental income in the year 2024

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 2024 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 Withholding Tax (NLWT)

Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

(a) Gross value of Rental Income subjected to NLWT for 2024

(b) Gross value of NLWT deductions for 2024

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 2024 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 | | | | | | | | | .00 |
| 302. | UK Deposit Interest
Gross amount of UK deposit interest | | | | | | | | | .00 |
| 303. | EU Deposit Interest
(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above) | | | | | | | | | .00 |
| 304. | UK 'Other' Interest
Gross amount of UK 'other' interest | | | | | | | | | .00 |
| 305. | EU 'Other' Interest
(a) Amount of EU 'Other' Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above) | | | | | | | | | .00 |
| 306. | Non-EU Deposit Interest
(a) Amount of Non-EU deposit interest

(b) Amount of foreign tax deducted | | | | | | | | | .00 |
| 307. | 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
(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316) | | | | | | | | | .00 |
| 308. | 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
(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316) | | | | | | | | | .00 |
| 309. | 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 deducted | | | | | | | | | .00 |
| 311. | (a) Income from Foreign Trade / Profession on which foreign tax was deducted

(b) Amount of foreign tax deducted | | | | | | | | | .00 |
| 312. | Foreign Rents
(a) Number of Foreign properties let
(b) Income from Foreign Rents (enter gross amount receivable)
(c) Expenses
(i) Expenses relating to this income (excluding interest)
(ii) Allowable interest
(d) Net profit on Foreign Rental properties
(e) Capital Allowances (including Capital Allowances forward)
(f) Losses - Amount of unused losses from a prior year
(g) Amount of losses in the year
(h) Amount of losses carried forward to next year
(i) Amount of foreign tax deducted
Foreign rental losses may be offset only against foreign rental profits | | | | | | | | | .00 |
| 313. | Other UK Income
Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.
Gross amount of UK Income from all Royalties, Annuities, Dividends , etc. | | | | | | | | | .00 |
| Other Foreign Income (excluding UK Income)
(Enter the amount of Irish tax deducted, if any, on encashment of this income at line 316) | | | | | | | | | | |
| 314. | (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted
(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted | | | | | | | | | .00 |

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

(ii) Amount of foreign tax deducted , , .

(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

317. Foreign Bank Accounts (S. 895) Give the following details for each Foreign Bank Account opened in 2024

- | | |
|--|--|
| (a) Name & address of deposit holder
(bank, etc.), include Eircode (if known) | |
| (b) Date account was opened | <div> <div> <div></div> <div></div> </div> <div>/</div> <div> <div></div> <div></div> </div> <div>/</div> <div> <div></div> <div></div> <div></div> <div></div> </div> </div> |
| (c) Amount of money deposited on opening the account | <div> <div></div> <div>,</div> <div> <div></div> <div></div> <div></div> </div> <div>,</div> <div> <div></div> <div></div> <div></div> </div> <div>,</div> <div> <div></div> <div></div> <div></div> </div> <div>.</div> <div> <div></div> <div>00</div> </div> </div> |
| (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 2024 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 | <div style="text-align: right;"> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>,<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>,<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>,<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>.<div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block; text-align: center;">00</div> </div> |
| (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)) | <div></div> , <div></div> <div></div> <div></div> , <div></div> <div></div> <div></div> <div></div> .00 |
| (b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I)) | <div></div> , <div></div> <div></div> <div></div> , <div></div> <div></div> <div></div> <div></div> .00 |
| (c) Gain taxable at 41% (S. 747E(1)(b)(ii)) | <div></div> , <div></div> <div></div> <div></div> , <div></div> <div></div> <div></div> <div></div> .00 |
| (d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I)) | <div></div> , <div></div> <div></div> <div></div> , <div></div> <div></div> <div></div> <div></div> .00 |

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

7

409. Machinery and Plant

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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)

[illegible]

411. Other Capital Allowances

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Losses [412 - 414]

412. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2024 (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 31/12/2026

								.00
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(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

								.00
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(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 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026

[illegible]

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

[illegible]

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

								.00
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(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))

[illegible]

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

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414. Terminal Loss Relief

(a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 2022, and 2021 state

(i) Amount of unused loss in the final 12 months to the date of cessation

				.					.00
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(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 2024 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2024

				-					.	.00
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(ii) The date the trade ceased

DD/MM/YYYY

Credit for Professional Services Withholding Tax (PSWT)

415. Gross withholding tax in the basis period for 2024 on fees for Professional Services

[illegible]

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EXTRACTS FROM ACCOUNTS [416 - 456]**Accounts Information Period (must be completed)**

416. From

417. To

Primary Trade

		/			/				
		/			/				

Pages 12 and 13 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

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

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

☐

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

☐
Income

420. Sales / Receipts / Turnover

										.00
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421. Receipts from Government Agencies (GMS, etc.)

										.00
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422. Other trading income including tax exempt income

										.00
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Trading Account Items

423. Purchases

										.00
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424. Gross Trading Profits

(including other Trading Receipts / income already listed in the previous section)

										.00
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Expenses and Deductions

425. Salaries / Wages

										.00
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426. Additional Staff Costs

										.00
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427. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

										.00
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428. Other Sub-Contractors

										.00
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429. Consultancy, Professional fees

										.00
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430. Motor, Travel and Subsistence

										.00
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431. Repairs / Renewals

										.00
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432. Rental Expenses

										.00
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433. Depreciation, Goodwill / Capital write-off

										.00
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434. (a) Provisions including bad debts - positive

										.00
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(b) Provisions including bad debts - negative

										.00
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435. Other Expenses

										.00
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436. Other Expenses - negative / credit entries

										.00
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If you have made any payment(s) during 2024 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')

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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**

00
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502. (a) Other Exempt Income

00
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(b) Details of income source(s)

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G - SURCHARGE ON UNDISTRIBUTED TRUST INCOME [503 - 507]

503. Trust Income for the year ended 31 December 2022

[illegible]

504. Deductions

(a) Allowable Trust Expenses

[illegible]

(b) Distributions of income arising in the year 2022 made on or before 30 June 2024

[illegible]

505. Total Deductions (504(a) + (b)) multiplied by $100/80$

(B)

00
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506. Undistributed Income (A) - (B)

								.00
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507. Surcharge @ 20% of Undistributed Income

[illegible]

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [601 - 604]

601. Gross amount of **Rents, etc. payable to Non-Residents** in 2024 from which income tax at the standard rate of tax was deducted

								.00
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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

			00
--	--	--	--	---	--	--	--	--	---	--	--	--	---	--	--	-----

604. Significant Buildings and Gardens (S. 482)

(a) Amount of relief claimed in 2024

[illegible]

(b) Insert ☐ in the box if any of the qualifying expenditure was incurred under a passive investment scheme (S. 409C)

7

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If you have an overall CGT loss in 2024 there is no need to complete Lines 716 or 717

718. In respect of net chargeable gains that arose in the period 1 January 2024 - 30 November 2024

- (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 2024
by virtue of S. 542(1)(d) [][][] , [][][] , [][][] .00
- (ii) Date of disposal DD / MM / YYYY

719. In respect of net chargeable gains that arose in the period 1 December 2024 - 31 December 2024

- (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 2024
by virtue of S. 542(1)(d) [][][] , [][][] , [][][] .00
- (ii) Date of disposal DD / MM / YYYY

J - CHARGEABLE ASSETS ACQUIRED IN 2024

720. 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

K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2024 [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

Residential Property	Sections	Investor - Lessor										
801. Urban Renewal	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
802. Town Renewal	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
803. Seaside Resort	S.372AU	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
804. Rural Renewal	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
805. Living over the Shop	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
806. Park and Ride	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00
807. Student Accommodation	S.372AP	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	.00

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

PAY AND FILE - 31 OCTOBER 2025

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. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

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.

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2025

IMPORTANT

Please read the information below and overleaf to assist you in submitting your return and payment.

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or **myAccount** is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.

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

1. Preliminary Tax 2025

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 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. 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 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

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).

Form 1

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - **DO NOT ENTER CENT**

PPSN: 0000000AB

Name: **A. N. OTHER**Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

TOTAL NET AMOUNT
1 + 2 ABOVE**Income Tax Preliminary Tax 2025**
1 5 5 5 5 5 5 5 5 00**Income Tax Balancing Amount 2024**
2 2 2 2 2 2 2 2 2 00

3 3 3 3 3 3 3 3 00

X

Place X in the
box above if
Income Tax
2024 is a
credit**P&F**
U