

NOTES

Local Property Tax Return

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%.

Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the LPT Branch on 1890 200 255 (ROI only) or +353 1 702 3049 (outside ROI).

Mandatory electronic filing and payment of Income Tax IMPORTANT NOTICE

Please note Revenue has introduced important changes regarding how you file your Income Tax Return.

Mandatory electronic payments and filing, using Revenue's On-Line Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

Full details of exemptions and reliefs applicable, and categories of taxpayers included in mandatory electronic filing, are available on Revenue's website <http://www.revenue.ie/en/online/ros/mandatory-e-filing.html> and **you should consult our website before filing a paper Return Form 11.**

If you are an individual who falls into any of these categories, you must file electronically, even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is a fast, efficient and secure way to file your return and pay your tax. Please see overleaf information on further benefits of using ROS and the three-step registration process that will enable you to file your return of income electronically.

What is the Revenue On-Line Service (ROS)?

ROS is the method by which Revenue is delivering its interactive customer services electronically to the customer.

This service is an internet facility which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details. The main features of ROS include facilities to:

- file returns online,
- make payments online,
- obtain online details of personal/client's Revenue Accounts,
- calculate tax liability.

For more information contact the ROS Helpdesk at **1890 201 106** for callers outside the Republic of Ireland **+353 1 702 3021** or e-mail **roshelp@revenue.ie**

Registering for ROS

When should I register for ROS?

You should allow 8 working days approximately to complete the registration process so that you can log on to ROS successfully to pay and file before the filing due date.

How do I register for ROS?

Click on the **Register for ROS** link on the Revenue home page - **www.revenue.ie**.

There are three steps to becoming a ROS customer. All three steps must be completed before you can access ROS.

Step 1: Apply for your ROS Access Number (RAN)

This is the first step in applying to become a ROS customer. Your RAN will be sent out by post to your home address.

Step 2: Apply for your Digital Certificate

You can only complete this step when you have received your RAN by post. Enter the RAN number and complete all relevant sections. A ROS System password will be posted by land-mail.

Step 3: Retrieve your Digital Certificate and view your account.

Using your ROS System password you can retrieve and download your ROS Digital Certificate. You name the certificate and allocate a password to the digicert.

Once you have retrieved your ROS digicert you can access ROS to file your return, pay your tax and view your account.

2015 Tax Return - Helpsheet - Form 11

The notes in this Helpsheet should assist you in completing your Form 11 Tax Return and Self-Assessment for 2015. If you require more detailed notes there is the more comprehensive, *Guide to Completing 2015 Pay & File Self-Assessment Returns*, available on Revenue's website www.revenue.ie, from Revenue's Forms and Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 30 50.

The Return is divided into different categories of income, tax credits, reliefs, etc. If you have no entries to make under a particular category, leave it blank and just skip to the next one and so on. **However, the Personal Details Panel on page 2/3 of the Return must always be completed.** Your attention is brought in particular to Panel N on the Return which requests details in respect of any claim you may have for relief on property based tax incentive schemes (e.g. 'S. 23 Relief'). If you are claiming any such relief you must give the details required on page 30/31 of the Return.

Pay and File

Under Pay and File you must file your 2015 Tax Return and pay your liabilities on or before 31 October 2016 (due date). On that date you must also pay any balance of Income Tax due for 2015. It is your responsibility to calculate your own tax liabilities. If you file your Return on or before 31 August 2016, Revenue will calculate your tax liability for you. This will assist you in paying the correct amount by the due date, 31 October. If you file after 31 August we cannot guarantee to provide you with an acknowledgement of self-assessment before 31 October and you may have to do your own calculations.

Where your return is submitted after 31 October 2016 a **surcharge** (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

Revenue On-Line Service (ROS)

As an alternative to completing the paper Return, why not file your Return electronically through the **Revenue On-Line Service (ROS)**. ROS will provide you with an instant calculation of your tax liability, letting you know how much to pay on 31 October 2016. You can access ROS through Revenue's website www.revenue.ie

Attachments and Business Accounts

You should not submit any supporting documentation with your Return except where expressly asked to do so. Supporting documentation, including business accounts, must however be **retained for six years** as it may be requested by Revenue for the purpose of an assurance check or an audit.

Remember:

- You must prepare business accounts but you should not submit them with your 2015 Return. Instead you are required to complete pages 8 and 9 of the Return,
- Do not submit lists or schedules with the Return. The totals should be entered on the Return,
- Do not enter terms such as 'per attached', 'as before', etc. You must instead enter the requested information.

Incomplete Returns will be sent back to you for proper completion and you may incur a surcharge if the corrected Return is submitted late.

Married Couples & Civil Partners

Married couples and civil partners are obliged to submit only one income tax Return showing the income and capital gains, gifts and inheritances, etc. of both spouses or civil partners unless they have made a formal election to have their tax affairs dealt with separately.

Bank Details

The bank details that you supply on page 34 of the Return will only be used to make a repayment of tax due to you.

Sign and Date the Return Form

Before submitting your Return, be sure to sign and date the Declaration on the front page of the Return. If you are filing the Return as an executor, guardian or administrator, or as an authorised agent, state the capacity in which you are signing the Return and for whom you are acting.

The following short notes will assist you in completing the various Panels on the Return. If you require more detailed notes you should refer to the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns*.

The alphabetical references below correspond with the relevant Panels on the Return while the numerical references on the left correspond with the line numbers on the Return.

Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

A - Personal Details [1 - 21]

- 1 If you are completing this Return on behalf of a deceased individual enter the date of death. Revenue will contact you regarding any outstanding matters. When signing the Return on page 1, remember to state your capacity as signatory.
- 2 This question must be completed in all cases.
- 3 This section should be completed **only** where your civil status at Line 2 changed during 2015.
- 4 Complete Line 4 if you were married or entered into a civil partnership before 1/1/2015.
- 7 & 9 It is important that you complete 'Date of Birth' boxes as certain age related exemptions, reliefs and allowances such as RACs, PRSAs and certain tax credits such as Age tax credit, may be due.
- 8 This question must be completed in all cases. Please complete the 'Yes' or 'No' box for you and, if applicable, for your spouse or civil partner. See Panel J, page 5 of this Helpsheet, and the *Guidance Document on the High-Income Individuals' Restriction* on www.revenue.ie for more information.
- 9 If married or in a civil partnership, enter your spouse's or civil partner's PPS Number and Date of Birth. If your spouse or civil partner has no PPS Number enter your spouse's pre-marriage or civil partner's pre-civil partnership Surname, First name(s) and Date of Birth.
- 10 "Permanently Incapacitated" means incapacitated by reason of mental or physical infirmity from maintaining oneself.
- 16-21 If you have any doubt about particular entries to be made in any section you should obtain a copy of the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns* referred to on page 1 of this Helpsheet.

B - Income from Trades, Professions or Vocations [101 - 158]

- The Return caters for three trades a primary trade and two subsidiary trades. If between you and your spouse or civil partner you have more than three trades, enter the main trades at Primary Trade and Trade 2 and aggregate the remainder of the trades at Trade 3. If you are completing the Trade 3 column, state the number of trades for which information is being included at Line 101 on page 5 of the Return.
- 107-108 This is the amount on which you are assessed for tax. You are assessable on the adjusted net profit for the accounting period ending in the year 2015 - e.g. if accounts are normally prepared for a period ending on 30 June, then the assessable profits for 2015 will be the profits of the year ended 30 June 2015. You must enter the assessable amount at Line 108 even if this is the same as the adjusted net profit per Line 107(a): in some circumstances the amount at Line 108 may be different to the amount entered at Line 107(a) (for example at commencement or cessation of trade).
If a loss is made, the amount of the adjusted net loss should be entered at Line 107(b) and 0.00 entered at Line 108.
- 109 The **Start Your Own Business** scheme provides for relief from Income Tax for long term unemployed individuals who start a new business. The scheme will provide an exemption from Income Tax up to a maximum of €40,000 per annum for a period of 24 months to individuals who set up a qualifying business; having been unemployed for a period of at least 12 months prior to starting the business. It runs from **25 October 2013 to 31 December 2016. The Start Your Own Business relief only applies to Income Tax; it does not extend to USC and PRSI. USC and PRSI will be payable on any profits earned in the new business.**
- 119 **Review of Income Tax Year 2014:** Complete this section if you have changed your accounting date or ceased to trade in 2015 and a review of 2014 is required. In both cases the profits of 2014 must be reviewed by you. In either event, if the revised profits are greater than those originally assessed then that assessment must be amended.
- 120 **Professional Services Withholding Tax:** If your accounting period ends on a date other than 31 December, credit for withholding tax is given by reference to the withholding tax deducted (before any interim refund) during the accounting period (i.e. the basis period for 2015). Do not include Relevant Contracts Tax or any other type of taxes at Line 120.
- 122 - 158 **Extracts From Accounts:** Do not attach your self-employed business accounts but instead complete the *Extracts From Accounts* on pages 8 and 9. It is important to note that the *Extracts From Accounts* pages are not a tax adjustment computation/calculation. When completing these *Extracts* you may have nothing to enter under some headings, as the section may not apply to you. You must, however, complete each section that is relevant and for which you have an entry in your accounts.
The *Extract From Accounts* pages must be completed by all sole traders, irrespective of turnover.

C - Irish Rental Income [201 - 211]

201-211 Where there is more than one let property, separate computations of rental income for each property should be prepared and retained by you. Do not include income exempt under the Rent-a-Room scheme, entered at Line 413(a). Where a claw-back of 'Section 23' Relief arises, the claw-back will be the full 'Section 23' Relief granted and should be included as 'Gross Rent Receivable' at Line 205.

Compliance with the registration requirements of the Residential Tenancies Act 2004

202 & 206(b) Entitlement to a deduction for interest paid on borrowed money employed in the purchase, improvement, or repair of a rented residential property is conditional on compliance with the registration requirements of the Residential Tenancies Act 2004 in respect of all tenancies that existed in relation to that property in 2015. Any queries on the registration requirements/process should be addressed to the Private Residential Tenancies Board, www.prtb.ie or telephone +353 1 635 0600.

208 Termination of carry forward of certain unused capital allowances for passive investors (Part 12, Chapter 4A).

This applies to the various accelerated property and area-based capital allowance schemes for persons who are not actively engaged in their respective trades.

With effect from 1 January 2015 any unused accelerated capital allowances which are carried forward beyond the tax life of the building or structure to which they relate are immediately lost. This essentially means that if the tax life has ended at any time up to the end of 2014, then the unused allowances are lost in 2015. Where the tax life is due to end later than 2014, then the allowances are lost going into the following year.

209 S. 409A restriction, limits unused Capital Allowances for offset to €31,750 in certain cases - see *Guide to Completing 2015 Pay & File Self-Assessment Returns* for further information.

D - Income from Irish Employments, Offices (including Directorships), Pensions, etc., Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State [212 - 241]

215 The gross income before SARP relief should be entered at 215(a).

Enter the amount of SARP relief claimed at 215(b), even where the relief was already granted through payroll by your employer.

The net amount of income, after deduction of SARP relief claimed (even where the relief was already granted through payroll by your employer), should be entered at 215(c).

Indicate at 215(d) whether SARP relief was already granted through payroll by your employer.

If SARP relief was not already claimed through payroll, and your employer has not already completed a claim form SARP 1A, a completed claim form SARP 1A needs to be submitted in support of your claim (available on www.revenue.ie) to Dublin City Centre/North City PAYE District.

217 Public Sector employment here is confined to members of the Oireachtas, Judiciary, etc.

219 Un-reimbursed expenses incurred wholly, exclusively and necessarily in the performance of the duties of an office/employment may be entered at Line 219(b). AVC payment(s) made to an occupational pension scheme but not through a net pay arrangement should be included at Line 219(c).

221 Most taxable benefits are now taxed at source; however, taxable benefits received as payments to PRSAs and Shares received free of charge or at a discounted price are not and, as such, should be entered in your return.

224 Enter the taxable amount (include all **Social Welfare Payments, Benefits or Pensions**) received in the year 2015, after relevant exemptions. Social Welfare Pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (i.e. basic amount plus adult dependant increase):

- In the "Self" column where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit.
- In the "Spouse or Civil Partner" column where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit.

A full list of social welfare payments which are liable to tax can be found at www.welfare.ie.

225 Examples include Community Employment Scheme and Back to Education Initiative (BTEI) payments.

233 The **Universal Social Charge (USC)** is a tax payable on gross income, including notional pay, after any relief for certain capital allowances, but before pension contributions. More information on the USC is available on www.revenue.ie, or in the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns*.

237 PAYE Tax deducted/refunded:

(a) Enter the total of tax deducted under PAYE as noted on Form(s) P60 and/or Form(s) P45. Include amount of tax deducted from distributions received from an Approved Retirement Fund, Approved Minimum Retirement Fund & PRSA.

Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here.

- (b) Enter the total amount of PAYE tax refunded by Revenue, if any, for 2015, e.g. PAYE tax refunded on submission of Form MED 1, a refund in respect of an unemployment repayment claim/qualifying Tuition Fees, etc.
- (c) Enter the amount of tax underpaid in a previous year(s), if any, and coded for collection by reducing your tax credits during the year 2015.

E - Foreign Income [301 - 321]

If you have any doubt about particular entries to be made in any section you should obtain a copy of the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns* referred to on page 1 of this Helpsheet.

F - Income From Fees, Covenants, Distributions, etc. [401 - 410]

- 401 Incomes from employments and/or directorships should **not** be entered at Line 401, but in Panel D.
- 403(b) **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s):** Do not enter any amount here **unless** you or your spouse or civil partner are entitled to claim a refund of DIRT. If the account is a Special Term Share Account, only enter the amount, at Line 403(b), which has been subjected to DIRT, i. e. the amount **after** the relevant exemptions.
- 404 Include scrip dividends received from quoted resident companies.
- 410 **Income From Sources Not Shown Elsewhere:** Enter the relevant details of income received from whatever source for which specific provision is not made elsewhere in the Return and state the amount of tax deducted, if any. For example, include details of sums regarded as income under the "transfer of assets" provisions (S. 806) and any scrip dividends received from unquoted resident companies.

G - Exempt Income [411 - 416]

- 413(a) Where you are availing of Rent-a-Room Relief state the gross Rental Income received in 2015 for room(s) in a "Qualifying Residence".
- 414 Subject to certain conditions, where the gross income (before expenses) for 2015 from the provision of Childcare Services does not exceed €15,000, the income is exempt from tax. The care must be provided in the carer's home and for no more than three children at any one time. The carer must retain evidence that she/he has notified the appropriate person, recognised for that purpose by the Health Service Executive (HSE), that she/he is providing these services. The election for exemption for 2015 must be made on or before the 31 October 2016.

H - Annual Payments, Charges and Interest Paid [501 - 514]

- 502 If you as an employer paid Medical Insurance premiums as a perquisite for employees to an authorised insurer and TRS applied, enter the amount of TRS granted to you on those premiums here. Tax relief is due to the insured only, the relief given to you as an employer by way of TRS will therefore have to be recovered.
- 503 Maintenance payments here refers to payments made by a separated/divorced person or a person in a civil partnership which has been dissolved for the benefit of a spouse or civil partner under a legally enforceable arrangement, i.e. Deed of Separation/Rule of Court, etc.
- 504 Unrestricted Tax relief can be claimed on covenants in favour of permanently incapacitated adults. Tax relief can be claimed on covenants in favour of adults aged 65 or over subject to a 5% restriction, (i.e. the amount of tax relief available on one or more covenants cannot exceed 5% of the covenantor's total income).
- 508 "Non-pensionable earnings" means earnings arising from a trade or profession or from a non-pensionable employment where the individual is not included for benefits under an approved occupational pension scheme.
- 511 If, in 2015, you and/or your spouse or civil partner ceased permanently to be engaged in a "specific occupation" or to carry on a "specified profession" as listed in Schedule 23A and you wish to claim relief under S. 480A insert in the relevant box and give the information requested. If you are claiming relief for prior years in respect of Relief for Certain Sportspersons you should submit full details separately to your Revenue office.
- 512 Tax relief for interest paid on a loan secured on an individual's main residence is given at source by the bank, building society, etc. **You can not make a claim for this relief, known as Tax Relief at Source (TRS), in this Return.** However, for other main residence loans (if any) which are not secured on the property ('unsecured loans') you can claim tax relief here, subject to certain restrictions and upper limits. You will need to check these restrictions and upper limits (details available on www.revenue.ie - or in Revenue's *Guide to Completing 2015 Pay & File Self-Assessment Returns*) and only enter the amount of relief to which you are allowed (i.e. "relievable interest paid"). All such loans, whether paid under TRS or otherwise, must be used for the purchase, repair, development or improvement of your main residence.
- 513 Interest on certain loans applied in acquiring an interest in or lending to an unquoted company or a partnership which is a trading or rental company or an unquoted holding company or a partnership whose business consists of the holding of shares of such a company can qualify for tax relief.

I - Claim for Tax Credits, Allowances, Reliefs and Health Expenses [515 - 545]

- 515 Home Carer tax credit is a max of €810. This amount is reduced by one half of the amount of home carer's income that exceeds €5,080. Accordingly no credit is due if the home carer's income exceeds €6,700. If the tax credit was granted in 2014 and in 2015 the home carer's income exceeds the €6,700 threshold, relief may still be due.
- 516 A PAYE tax credit may be claimed by employees and non-proprietary directors who pay tax under the PAYE system. In addition, individuals in receipt of an Irish social welfare pension, a social security pension received from another EU Member State by an Irish resident, and, Irish residents who work abroad and pay tax under a PAYE type system, qualify for the PAYE tax credit.
- 518 No relief is due where the relative's income exceeded €13,904 in 2015 or if another person is claiming this tax credit in full.
- 519 If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer, state the amount paid for employing this carer in 2015.
- 520 Where your employer **does not** deduct the Permanent Health Benefit contributions from gross pay at source enter the amount paid in 2015 to claim relief. **Do not include amounts proper to Health/Medical Insurance premiums.**
- 523 Qualifying Tuition Fees paid in the 2015 academic year to Approved Colleges for Approved Courses or Approved Training Courses. The 2015 academic year is the year of study commencing on or after 1 August 2015. It is important that you complete Line 523(c) to get the correct relief due. **Do not include exam fees.**
- 524 **Single Person Child Carer Credit:** If you wish to make a claim for more than two children, please attach the required information for each additional child.
- 526 Relief here is granted only in respect of premiums paid on your behalf by your employer. Relief for medical insurance paid by you is given at source and should not be claimed in this form. Please provide the information requested in respect of each person named in the policy/policies.
- 528 If you availed of the Home Renovation Incentive (HRI) in respect of work carried out in the year 2014 (this includes work carried out in the period 25 October 2013 to 31 December 2013) you must claim your HRI tax credit through HRI online. The inclusion of your HRI tax credit is solely to give credit for this amount in the calculation of your tax liability to assist you in making your self-assessment. In itself, this is not a valid claim for HRI tax credit.
- 530 Enter the amount of Seafarer Allowance being claimed bearing in mind the maximum amount allowable is €6,350 and is dependent on you being at sea for at least 161 days in 2015.
- 531 Enter the details requested if you are claiming a Rent Tax Credit in respect of rent paid for private rented accommodation.
- 533 Only complete this line where, in 2015, the donor was a chargeable person (S. 950).
- 540-545 Examples of 'Other' Qualifying Health Expenses are - Services of a Practitioner, Un-reimbursed Prescribed Drugs/Medicines, qualifying Dental Expenses (per Form MED 2), health care in respect of a pregnancy, eye laser treatment, etc.
Note: That if you are claiming Health Expenses, a Form MED 1 should be completed and **retained** by you.
- 535-538 Deduct sums received/receivable, such as amounts reclaimed from your local Health Office in relation to Prescribed Drugs/
& Medicines, under a health insurance policy from an authorised medical insurer and/or under the terms of a compensation
541-544 claim, etc.

J - High-Income Individuals: Limitation on use of Reliefs [601 - 603]

The High-Income Individuals' Restriction applies to an individual for 2015 where the answer to each of the following three questions is YES:

Is your adjusted income equal to or greater than the Income Threshold Amount? (normally €125,000 but can be less where ring-fenced income (e.g. deposit interest) is involved).

Is the aggregate of the specified reliefs used by you for the year equal to or greater than the Relief Threshold Amount of €80,000?

Does the aggregate of the specified reliefs used by you exceed 20 per cent of your adjusted income for the year?

Adjusted income is calculated by adding the amount of specified reliefs used by you for the year to your taxable income and then deducting any ring-fenced income. If the restriction applies to you (or your spouse or civil partner), this Panel and a Form RR1 should be completed. Please refer to the *Guidance Document on the High-Income Individuals' Restriction* on www.revenue.ie for further information.

L - Capital Gains - Capital Gains for the year 1 January 2015 - 31 December 2015 [801 - 817]

If you disposed of chargeable assets during 2015 give the required details in Panel L. Notwithstanding that the Capital Gains Tax due on gains made on these disposals should already have been paid, you must complete this section of the Return. You may need to refer to the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns*.

N - Property Based Incentives on which Relief is Claimed in 2015 [901 - 933]

If you have invested in any property based incentive scheme in 2015 or prior you may have information that must be returned in Panel N. You may need to refer to the more comprehensive *Guide to Completing 2015 Pay & File Self-Assessment Returns*.

O - Self-Assessment made under Chapter 4 of Part 41A [934 - 935]

The rules relating to the making of assessments changed for the year 2015. You must, in addition to completing your annual return of income form – Form 11 – make a self-assessment for the year 2015. You make this self-assessment by completing the self-assessment section of the Form 11. If you do not make this self-assessment you may be liable to a penalty of €250.

However, you do not have to make a self-assessment if you return the completed Form 11 to the address shown on page 1 on or before the 31 August 2016. If you file your completed return on or before that date Revenue will make the self-assessment on your behalf.

If you make your own self-assessment, you must, in addition to signing the declaration on page 1 of the form, sign the declaration in the self-assessment panel. If you do not sign this declaration you will not have made a self-assessment.

When completing the self-assessment panel you should note the following:

- 934(a) This is the amount of Total Income for this period before deductions or allowances.
- 934(b)(i) This is the amount of income tax chargeable after taking account of any deductions, reliefs and allowances.
- 934(b)(ii) This is the amount of USC chargeable; note USC for self and spouse or civil partner should be recorded separately.
- 934(b)(iv) This is the amount of PRSI chargeable; note PRSI for self and spouse or civil partner should be recorded separately.
- 934(b)(vi) This is the sum of Income Tax, USC, and PRSI chargeable.
- 934(c)(i) This is the amount of tax payable for the period, which is computed by reducing the amount of tax chargeable by the amount of any tax credits due, but before taking account of any refund or offset of tax withheld at source already made by Revenue.
- 934(c)(iii) The amount of any refund of tax withheld at source (e.g. interim refund of PSWT) should be entered here.
- 934(d)&(e) This is the amount of tax payable, adjusted for any refund or offset of tax withheld at source already made by Revenue.
- 934(f) If you file this return after the 31 October 2016 you must include a late filing surcharge with your self-assessment. This surcharge is 5% of your tax liability where the return is submitted within two months, otherwise it is 10%. The surcharge is calculated on the amount of tax payable above.
- 934(g) If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax 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.
- 934(h) In general, this is the amount of preliminary tax paid for 2015.
- 934(i) Enter any balance of tax payable/overpaid for this period in the appropriate field.
- (i)&(ii)

Remember: You do not have to complete the self-assessment panel if you submit this return to Revenue on or before 31 August 2016. If you do not submit the Form 11 by that date, you may be liable to a penalty of €250 if you do not complete the self-assessment section in that form.