

NOTES

Local Property Tax Return

Failure to meet your LPT obligations to file and pay will result in a surcharge. 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 +353 1 738 3626.

Mandatory electronic filing and payment of Income Tax

Mandatory electronic payments and filing using the Revenue Online Service (ROS), is part of Revenue's preferred strategy of using electronic channels as the normal way of conducting tax business.

Full details of categories of taxpayers included in mandatory electronic filing and exemptions applicable, are available on the Revenue website www.revenue.ie at '**Self-assessment and self-employment**'. **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 a mandatory e-Filer, ROS is a fast, efficient and secure way to file your return and pay your tax. Information on further benefits of using ROS and the three-step registration process that will enable you to file your return of income electronically is shown overleaf.

Revenue provides an online payment facility via **myAccount** which enables non-ROS customers to make online payment of their tax liability. See www.revenue.ie for further details.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

What is the Revenue Online Service (ROS)?

ROS is a secure online facility to file tax returns, pay tax liabilities and access your tax details. It contains features which are not available in myAccount. The main features of ROS include facilities to:

- file returns,
- make payments,
- view details of your Revenue Account,
- calculate tax liability.

Registering for ROS

To use ROS you must be registered. You should allow at least 6 working days to complete the registration process, so that you can login to ROS to pay and file before the filing due date.

How do I register for ROS?

If you already have a **myAccount** login, you may be able to quickly register for ROS under Manage My Record.

Otherwise, go to www.revenue.ie and click on the **Online Services** image. Click on the link **Register for ROS** in the left margin. 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 ROS Access Number (RAN) will be posted to your home address. When registering, Income Tax is the tax type that will apply to you and your tax registration number is usually the same as your PPSN.

Step 2: Apply for your Digital Certificate

You can only complete this step after you have received your RAN. Enter the RAN number and complete all relevant sections. A ROS System password will be sent by text or email using the details you entered in Step 1.

Step 3: Download and Save your Digital Certificate

Using your ROS System password you can download your ROS Digital Certificate. The certificate is needed to login to ROS.

You will be asked to set answers for security questions which are used if you have difficulty logging into ROS in the future. Then you make up a certificate name and login password.

Once you have downloaded your ROS certificate you can login to ROS to file your return, pay your tax and view your account.

If you need help to register for ROS, contact the ROS Technical Helpdesk by e-mail at ros-help@revenue.ie or by phone at + 353 1 738 3699 .

2025 Tax Return - Helpsheet - Form 11

The notes in this Helpsheet should assist you in completing your Form 11 Tax Return and Self-Assessment for 2025. If you require more detailed notes there is the more comprehensive, **Guide to Completing 2025 Pay & File Self-Assessment Returns**, which is available on www.revenue.ie or from Revenue's Forms and Leaflets Service at +353 1 738 3675.

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 3 / 4 of the Return must always be completed.** Your attention is brought in particular to Panel O 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 32 / 33 of the Return.

Pay and File

Under Pay and File you must file your 2025 Tax Return and pay your liabilities on or before 31 October 2026 (due date). On that date you must also pay any balance of Income Tax due for 2025. It is your responsibility to calculate your own tax liabilities. If you file your Return on or before 31 August 2026, 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 2026 a **surcharge** (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

Revenue Online Service (ROS)

As an alternative to completing the paper Return, if you file your Return electronically through the **Revenue Online Service (ROS)**, ROS will do your self-assessment and will provide you with an instant calculation of your tax liability; letting you know how much to pay on the due date. Any payment instruction will not be deducted before the date input or the due date, whichever is earlier.

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 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 2025 Return. Instead you are required to complete page 8 for the Primary Trade (and page 40 for Trade 2),
- 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. That return should show 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 36 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 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 - 20]

- 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 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.
- 3 This question must be completed in all cases.
- 4 This section should be completed **only** where your civil status at **Line 3** changed during 2025.
- 5 Complete **Line 5** if you were married or entered into a civil partnership before 1/1/2025.
- 6 These questions must always be completed where your basis of assessment at Line 5 above is Joint Assessment. (Note: Failure to complete this section may result in a delay in processing your Return.)
- 9 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 K, page 5 of this Helpsheets, and the *Guidance Document on the High-Income Individuals' Restriction* on www.revenue.ie for more information.
- 10 "Permanently Incapacitated" means incapacitated by reason of mental or physical infirmity from maintaining oneself.
- 14 These questions must be completed in all cases.
- 15 & 16 These questions must be completed if you and / or your spouse or civil partner are non-resident.

B - Income from Trades, Professions or Vocations [101 - 167]

- The Return caters for two trades. Enter the main trade at Primary Trade on pages 5-8 and Trade 2 in Appendix 1 on pages 37 - 40. If you and / or your Spouse or Civil Partner have / has more than two trades then photocopy Appendix 1 to complete.
- 103 Information on Relevant Contracts Tax, including a comprehensive list of activities covered by RCT, can be found on www.revenue.ie at "Self assessment and self employment"
- 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 2025 - e.g. if accounts are normally prepared for a period ending on 30 June, then the assessable profits for 2025 will be the profits of the year ended 30 June 2025. 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**.
- 120(c) Farmer: A 'farmer' is a person who has been farming on at least three hectares of farming land owned or leased by that person for at least two years immediately preceding the date of formation of the partnership.
- Successor: A 'successor' is a person who must be under 40 years of age, a trained farmer and entitled to at least 20% of the profits of the partnership.
- 121 **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 2025). Do not include Relevant Contracts Tax or any other type of tax at **Line 121**.
- 123 - 167 **Extracts From Accounts:** Do not attach your self-employed business accounts but instead complete the *Extracts From Accounts* on page 8 (page 40 for Trade 2). 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 - 218]

Information on rents received and expenses incurred is captured under two separate headings.

- Residential property
- Commercial property, land and all other sources of Irish rental income.

See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for further information.

- 201-218 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 416(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 204**.

Compliance with the registration requirements of the Residential Tenancies Act 2004

- 202 & 205(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 2025. Any queries on the registration requirements / process should be addressed to the Residential Tenancies Board, www.rtb.ie or telephone +353 1 702 8100.
- 205(d) This applies to expenditure on a premises which has been vacant for at least 12 months and which is then let as a

residential premises between 25 December 2017 and 31 December 2026. The expenditure must have been incurred in the 12 months before the premises is let as a residential premises.

207 The new Residential Premises Rental Income Relief is available to individual landlords of rented residential premises and not available to companies, trusts or estates. If you rent more than one qualifying premises, you can only claim a single Residential Premises Rental Income Relief and the amount of relief available in 2025 is restricted to the lowest of:

- €800
- 20% of your Case V rental income from qualifying premises in the year of assessment

or,

- 20% of your total Case V rental income in the year of assessment

208 This new relief is available for landlords of rented residential premises for a maximum of two premises and it allows for the deduction of certain expenses incurred on retrofitting such premises when calculating the rental profits. The deduction is available to landlords that have received an approved retrofitting grant from the Sustainable Energy Authority of Ireland (SEAI) and where the retrofitting works are being carried out between 1 January 2023 and 31 December 2026. The deduction that can be claimed is the lesser of €10,000 or the amount incurred on the retrofitting works that was not covered by the grant from the SEAI.

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

215 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.

216 S. 409A restriction, limits unused Capital Allowances for offset to €31,750 in certain cases - see **Guide to Completing 2025 Pay & File Self-Assessment Returns** for further information.

D - PAYE / BIK / Pensions (1) [219 – 232]

In this section you return all of your income that has been subject to PAYE.

222 Pay in respect of employment, for example, gross pay less any superannuation contributions allowable for income tax purposes, should be entered at **Line 222**. Employment income is taxed on the receipts basis but this does not apply to a proprietary director or in cases where an exclusion order is in place.

223 You must select one of the categories listed from (a) to (l). It is important to select the correct source of Income, as this will impact on what reliefs you can claim elsewhere in the return. See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information.

224(b) You must insert X in this box if your employer made a refund of tax deducted from an earlier employment. A refund of PAYE made by Revenue should be entered at **Line 233**.

232 This section is for individuals who have had foreign tax deducted on their salary which has been paid from Ireland. It should only be completed where the tax was deducted by a foreign state with which Ireland has a Double Taxation Agreement. The salary amount taxable in Ireland must be included at **Line 222**.

Only the amount of income that was subject to tax in the foreign state should be entered in this section. This amount cannot be greater than the amount entered at **Line 222**. A claim for this amount should no longer be made at **Line 325**.

Where foreign tax was deducted on an Irish salary by a non-treaty state, that tax is a deduction in arriving at taxable income. A claim for this deduction should be made at **Line 242**.

E - PAYE / BIK / Pensions (2) [233 - 249]

PAYE / USC refunded during the year

233 Tax refunded means any repayment of PAYE tax made to you, between 1 January 2025 and 31 December 2025, by the **Revenue Commissioners** that relates to the year of assessment 2025. 'Refunds' made through payroll should not be entered here. They should be entered at **Line 224**.

234 PAYE tax underpaid refers to any amount of tax underpaid that has resulted in your credits being reduced. This information can be obtained from your Tax Credit Certificate. Enter the amount at **Line 234**.

235 If there was a refund of USC made to you between 1 January 2025 and 31 December 2025, by the Revenue Commissioners, that relates to the year of assessment 2025, this should be returned at **Line 235**.

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

236 This refers to any income, which you earned and which was not subject to PAYE. You may have received a Certificate of Earnings in relation to this employment. An example would be Embassy personnel.

237 Most taxable benefits are now taxed at source. However, benefits received as shares received free of charge or at a discounted price are not, and, as such, should be entered at **Line 237**.

Allowable deductions incurred in employment

240(b)(i) Flat-rate expenses are those that cover the cost of equipment you need for work. This equipment may include tools, uniforms and stationery. You must incur these costs in performing the duties of your employment and the costs must be directly related to the nature of your employment. See www.revenue.ie for a full list of 'Flat Rate Expenses'

240(b)(ii) Expenses claimed here must have been wholly, exclusively and necessarily incurred in the performance of your duties. If, for example, you use your car you may be entitled to claim for running costs. The amount of expenses allowed cannot exceed PAYE income.

240(b)(iii) The amount of the claim for Remote Working Relief should be entered here. You can claim 30% of the cost of electricity, heat and broadband. Before applying the percentage, the costs should be first apportioned for the number of days you worked remotely from home during the year and then a deduction should be applied for any amount reimbursed by the employer. To support your claim, you need to upload receipts and images of utility bills to the Receipts Tracker in ROS found under the 'My Services' tab as part of the 'Other Services' section.

Foreign Earnings Deduction (FED)

242 If you are resident in Ireland for tax purposes, but spend some time working abroad, you may be able to claim FED. There are certain conditions that you must meet in order to qualify. Please see www.revenue.ie for more information.

Social Welfare payments, benefits or pensions received

In general, income from the Department of Social Protection is taxable.

243 Carer's Allowance should be entered at **Line 243**.

244 Jobseeker's Benefit (self-employed) should be entered at **Line 244**.

245 All other taxable social welfare payments should be added together and returned as a single figure at **Line 245**.

Directorships

249 A Proprietary Director controls, directly or indirectly, more than 15% of the share capital of a company.

F - Foreign Income [301 - 325]

Income from the UK

Irish resident individuals may claim relief at source or repayment of tax from the UK authorities in respect of the following sources of income – **UK State Pension or Incapacity Benefit, Pensions, Purchased Annuities and Interest or Royalties** arising in the UK. The claim for a repayment of UK tax should be made on a Form IRL / individual which is available on the HMRC website.

The gross amount is liable to tax in Ireland and no credit is due for the UK tax that may have been deducted.

See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information.

G - Irish Other Income [401 - 412]

401 Incomes from employments and / or directorships should **not** be entered at **Line 401**, but in Panels D and E.

403(b) **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.

404 Include scrip dividends received from quoted resident companies.

413 **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.

H - Exempt Income [414 - 419]

416(a) Where you are availing of Rent-a-Room Relief state the gross Rental Income received in 2025 for room(s) in a "Qualifying Residence".

Sums arising to an individual in respect of the letting, for residential purposes, of a room or rooms in his / her home, including, for example, sums arising from lettings to students for an academic year, and the provision of meals or other services supplied in connection with the letting, may be exempt from income tax where they meet the conditions and are below the annual limit of €14,000 for 2025. Income from the provision of guest accommodation to occasional visitors for short periods is not exempt. Detailed information on the conditions attaching to the relief can be found on www.revenue.ie at 'Personal tax credits, reliefs and exemptions' - 'Exempt incomes'

417 Subject to certain conditions, where the gross income (before expenses) for 2025 from the provision of Childcare Services does not exceed €15,000, the income is exempt from tax. See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for further information.

I - Charges and Deductions [501 - 514]

501 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.

502 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. Maintenance payments for the benefit of children are ignored for income tax purposes. You cannot claim an income tax deduction for these payments.

503 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).

506 "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 2025, 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 x 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 A Mortgage Interest Tax Credit may be claimed where you have made payments in respect of a qualifying loan for a principal private residence. The credit is available on the increase in interest paid in 2025 over interest paid in 2022. See www.revenue.ie for further information.

J - Personal Tax Credits [515 - 550]

- 515 Home Carer tax credit is a max of €1,950 for 2025. This amount is reduced by one half of the amount of home carer's income that exceeds €7,200. Accordingly no credit is due if the home carer's income exceeds €11,100. If the tax credit was granted in 2024 and in 2025 the home carer's income exceeds the €11,100 threshold, relief may still be due.
- 516 An employee 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 employee tax credit. Even if you get the benefit of the employee tax credit from your employer, you must insert an X in the box if you are claiming this credit.
- 517 Earned Income tax credit can be claimed by self-employed individuals and proprietary directors who are ineligible for the Employee tax credit.
- 518 An individual who is blind at any time during the year can claim this credit.
- 519 An individual who requires a trained service dog or assistance dog may claim this credit. You will need a statement from the organisation which supplied the dog to accompany your first claim. Please see www.revenue.ie for more information.
- 520 You may claim a maximum tax credit of €305 if you maintain a dependent relative. No relief is due where the relative's income exceeds €18,028 in 2025 or if another person is claiming this tax credit in full.
- 521 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 2025.
- 522 Where your employer **does not** deduct the Permanent Health Benefit contributions from gross pay at source enter the amount paid in 2025 to claim relief. **Do not include amounts proper to Health / Medical Insurance premiums.**
- 526 Qualifying Tuition Fees paid in the 2025 academic year to Approved Colleges for Approved Courses or Approved Training Courses. The 2025 academic year is the year of study commencing on or after 1 August 2025. **Do not include registration, administration or exam fees.**
- 527 **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.
- 529 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.
- 531 The amount of Fisher Tax Credit is €1,270 and is dependent on you being at sea for at least 80 days in 2025.
- 532 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 2025.
- 534 Enter the details requested if you are claiming a Rent Tax Credit in respect of rent paid for private rented accommodation. See www.revenue.ie for further information.
- 536 Only complete Line 536 where, in 2025, the donor was a chargeable person (S. 950).
- 538-541 & 546-549 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 claim, etc.
- 543-545 Examples of Non-Routine Dental Expenses and 'Other' Qualifying Health Expenses are - Qualifying Dental Expenses as per Form MED 2, services of a Practitioner, Un-reimbursed Prescribed Drugs / Medicines, health care in respect of a pregnancy, eye laser treatment, etc.

K - Restriction of Reliefs [601 - 603]

The High-Income Individuals' Restriction applies to an individual for 2025 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 2025 - 31 December 2025 [801 - 826]

If you disposed of chargeable assets during 2025 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. See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information.

806(h) & 807(h) Section 604B Relief - Relief for Farm Restructuring

You may claim relief from CGT tax for farm restructuring. The relief will apply to a sale, purchase or exchange of agricultural land in the period from 1 January 2013 to 31 December 2025 where Teagasc has certified that a sale and purchase or an exchange of agricultural land was made for farm restructuring purposes. The initial sale or purchase, or the exchange, must occur in the relevant period and the subsequent sale or purchase must occur within 24 months of that sale or purchase.

To claim relief you must complete the Farm Restructuring Relief Claim Form which is available on www.revenue.ie

810 Section 604A Relief - Capital Gains Tax Exemption on Certain Disposals of Land / Buildings

You may claim relief from CGT, for property purchased between 7 December 2013 and 31 December 2016, on a disposal of such property where that property is held for more than 7 years. The gain attributed to that 7-year period will not attract capital gains tax. Where the property is held for at least 4 years and less than 7 years, any gain will not be liable to CGT where the disposal is made on or after 1 January 2021.

O - Property Based Incentives on which Relief is Claimed in 2025 [901 - 935]

If you have invested in any property based incentive scheme in 2025 or prior you may have information that must be returned in Panel O. See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information.

P - Self-Assessment made under Chapter 4 of Part 41A [936 - 937]

You must, in addition to completing your annual return of income form – Form 11 – make a self-assessment for the year 2025. 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 2026. 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:

936(a) This is the amount of Total Income for this period before deductions or allowances.

936(b)(i) This is the amount of income tax chargeable after taking account of any deductions, reliefs and allowances.

936(b)(ii)&(iii) This is the amount of USC chargeable; note USC for self and spouse or civil partner should be recorded separately.

936(b)(iv)&(v) This is the amount of PRSI chargeable; note PRSI for self and spouse or civil partner should be recorded separately.

936(b)(vi) This is the sum of Income Tax, USC, and PRSI chargeable.

936(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.

936(c)(iii) The amount of any refund of tax withheld at source (e.g. interim refund of PSWT) should be entered here.

936(d)&(e) This is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue.

936(f) If you file this return after the 31 October 2026 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.

936(g) Failure to meet your LPT obligations to file and pay will result in a surcharge.

936(h)(i) In general, this is the amount of preliminary tax paid for 2025.

936(i) (i)&(ii) Enter any balance of tax payable / overpaid for this period in the appropriate field.

Remember: You do not have to complete the self-assessment panel if you submit this return to Revenue on or before 31 August 2026. 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.

EXPRESSION OF DOUBT

The 2025 return provides a facility for a taxpayer to include an expression of doubt under Section 959P TCA 1997.

It is to indicate to Revenue a **genuine** doubt about the application of law or the treatment for tax purposes, of any matter contained in the return. You must have consulted all relevant Revenue leaflets and guidelines published on our website with a view to establishing the correct treatment of the point at issue.

Additional information can be found at **Part 41A.03.00** of the Income Tax, Capital Gains Tax and Corporation Tax Manual and in our **Guide to Completing 2025 Pay & File Self-Assessment Returns**.

The expression of doubt box is not for general comments and should be used only for the intended purpose.