

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 +353 1 738 3626.

Mandatory electronic filing and payment of Income Tax IMPORTANT NOTICE

Mandatory electronic payments and filing, using Revenue Online 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 www.revenue.ie at '**Self-assessment and self-employment**' 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.

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.

What is the Revenue Online 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 + **353 1 738 3699** or e-mail **ros^{help}@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 **Online Services** 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.

2018 Tax Return - Helpsheet - Form 11

The notes in this Helpsheet should assist you in completing your Form 11 Tax Return and Self-Assessment for 2018. If you require more detailed notes there is the more comprehensive, **Guide to Completing 2018 Pay & File Self-Assessment Returns**, which is available 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 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 32/33 of the Return.

Pay and File

Under Pay and File you must file your 2018 Tax Return and pay your liabilities on or before 31 October 2019 (due date). On that date you must also pay any balance of Income Tax due for 2018. It is your responsibility to calculate your own tax liabilities. If you file your Return on or before 31 August 2019, 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 2019 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, why not 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 payments will not be deducted before the due date.

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 2018 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 - 19]

- 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 2018.
- 4 Complete **Line 4** if you were married or entered into a civil partnership before 1/1/2018.
5. These questions must always be completed where your basis of assessment at Line 4 above is Joint Assessment. (Note: Failure to complete this section may result in a delay in processing your Return.)
- 8 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.
- 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 J, page 5 of this Helpsheet, 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 - 159]

- 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 2018 - e.g. if accounts are normally prepared for a period ending on 30 June, then the assessable profits for 2018 will be the profits of the year ended 30 June 2018. 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 ran from 25 October 2013 to 31 December 2018 and provides for relief from Income Tax for long term unemployed individuals who start a new business. The scheme provides 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. **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.**
- 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 2018). Do not include Relevant Contracts Tax or any other type of tax at **Line 121**.
- 123 - 159 **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 - 216]

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 2018 Pay and File Self-Assessment Returns** for further information.

- 201-216 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 415(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 2018. Any queries on the registration requirements / process should be addressed to the Residential Tenancies Board, www.rtb.ie or telephone +353 1 635 0600.
- 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 2021. The expenditure must have been incurred in the 12 months before the premises is let as a residential premises.

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

- 213(b)(ii) 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.
- 214 S. 409A restriction, limits unused Capital Allowances for offset to €31,750 in certain cases - see **Guide to Completing 2018 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 [217 – 247]

PART ONE – [217 – 230]

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

- 220 Pay in respect of employment, for example, gross pay less any superannuation contributions allowable for income tax purposes, should be entered at **Line 220**. 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.
- 221 You must select one of the categories listed from (a) to (m). 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 2018 Pay & File Self-Assessment Returns** for more information.
- 222(b) You must insert in this box if your employer made a refund of tax deducted from an earlier employment. This will be identified in your P60, there will be an "R" in the appropriate field in that form. A refund of PAYE made by Revenue should be entered at **Line 231**.
- 230 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 220**.
- 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 220**. A claim for this amount should no longer be made at **Line 324**.
- 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 238**.

PART TWO – [231 – 247]

PAYE / USC refunded during the year

- 231 Tax refunded means any repayment of PAYE tax made to you, between 1 January 2018 and 31 December 2018, by the **Revenue Commissioners** that relates to the year of assessment 2018. 'Refunds' made through payroll should not be entered here. They should be entered at **Line 222**.
- 232 PAYE tax underpaid refers to any amount of tax underpaid that has resulted in your tax credits being reduced. This information can be obtained from your Certificate of Tax Credits and Standard Rate Cut Off Point. Enter the amount at **Line 232**.
- 233 If there was a refund of USC made to you between 1 January 2018 and 31 December 2018, by the Revenue Commissioners, that relates to the year of assessment 2018, this should be returned at **Line 233**.

Irish employments / pensions / taxable benefits not subject to PAYE

- 234 This refers to any income, which you earned and which was not subject to PAYE and is not included on your P60. You may have received a Certificate of Earnings in relation to this employment. An example would be Embassy personnel.
- 235(a) Most taxable benefits are now taxed at source. However, benefits received as payments to PRSA's and shares received free of charge or at a discounted price are not, and, as such, should be entered at **Line 235(a)**. As relief may be due on these contributions, remember to claim relief at **Line 508(c)**.

Allowable deductions incurred in employment

- 238(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'
- 238(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.

Foreign Earnings Deduction (FED)

240. 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 Employment Affairs and Social Protection is taxable.

241. Carer's Allowance should be entered at **Line 241**.
242. All other taxable social welfare payments should be added together and returned as a single figure at **Line 242**.

Share options exercised, released or assigned in 2018

245. A share option arises when a company grants to its employees or directors, an option to subscribe for shares in the company or an associated company at a pre-determined price. If you or your spouse or civil partner has exercised share options during the period 1 January 2018 to 31 December 2018, enter details of the chargeable amount at **Line 245(a)** and the Relevant Tax on a Share Option (RTSO) paid at **Line 245(b)**.

Directorships

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

E - Foreign Income [301 - 324]

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 2018 Pay & File Self-Assessment Returns** for more information.

F - Income From Fees, Covenants, Distributions, etc. [401 - 412]

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.
412. **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 [413 - 418]

- 415(a). Where you are availing of Rent-a-Room Relief state the gross Rental Income received in 2018 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 2018. 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'
416. Subject to certain conditions, where the gross income (before expenses) for 2018 from the provision of Childcare Services does not exceed €15,000, the income is exempt from tax. See **Guide to Completing 2018 Pay and File Self-Assessment Returns** for further information.

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 2018, 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 (details available on www.revenue.ie - or in Revenue's **Guide to Completing 2018 Pay & File Self-Assessment Returns**).

I - Claim for Tax Credits, Allowances, Reliefs and Health Expenses [515 - 544]

- 515 Home Carer tax credit is a max of €1,200 for 2018. 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 €9,600. If the tax credit was granted in 2017 and in 2018 the home carer's income exceeds the €9,600 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 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 You may claim a maximum tax credit of €70 if you maintain a dependent relative. No relief is due where the relative's income exceeds 14,795 in 2018 or if another person is claiming this tax credit in full.
- 520 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 2018.
- 521 Where your employer **does not** deduct the Permanent Health Benefit contributions from gross pay at source enter the amount paid in 2018 to claim relief. **Do not include amounts proper to Health / Medical Insurance premiums.**
- 523 Qualifying Tuition Fees paid in the 2018 academic year to Approved Colleges for Approved Courses or Approved Training Courses. The 2018 academic year is the year of study commencing on or after 1 August 2018. **Do not include registration, administration or 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 2017 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.
529. Enter the amount of Fisher Tax Credit being claimed bearing in mind the maximum amount allowable is €1,270 and is dependent on you being at sea for at least 80 days in 2018.
- 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 2018.
- 532 Only complete **Line 532** where, in 2018, the donor was a chargeable person (S. 950).
- 534-537 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.
- 540-543
- 539-544 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.

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

The High-Income Individuals' Restriction applies to an individual for 2018 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 2018 - 31 December 2018 [801 - 820]

If you disposed of chargeable assets during 2018 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 2018 Pay & File Self-Assessment Returns** for more information.

805(e) & Section 604B Relief

806(e) 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 2019 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

807 Section 604A Relief

You may claim relief from CGT, for property purchased between 7 December 2011 and 31 December 2014, 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 2018.

N - Property Based Incentives on which Relief is Claimed in 2018 [901 - 934]

If you have invested in any property based incentive scheme in 2018 or prior you may have information that must be returned in Panel N. See **Guide to Completing 2018 Pay & File Self-Assessment Returns** for more information.

O - Self-Assessment made under Chapter 4 of Part 41A [935 - 936]

You must, in addition to completing your annual return of income form – Form 11 – make a self-assessment for the year 2018. 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 2019. 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:

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

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

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

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

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

935(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.

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

935(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.

935(f) If you file this return after the 31 October 2019 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.

935(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.

935(h)(i) In general, this is the amount of preliminary tax paid for 2018.

935(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 2019.

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 2018 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 Form 11 2018 Pay & File Self-Assessment Returns**.

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