

# Income Tax return form 2018

## ROS Form 11

### Part 38-01-04C

Document reviewed April 2025

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#### Summary

The 2018 ROS Form 11 has been available since 1 January 2019, in both the online and offline ROS facilities. This Manual highlights updates and changes to the 2018 ROS Form 11.

The changes in the updated version of the 2018 ROS Form 11 since mid-June this year – including additional pre-populated information - are referenced.

See Tax and Duty Manual [Part 38-01-04B](#) for information on the 2017 ROS Form 11.



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## 1 ROS Form 11

The ROS Form 11 has 20 'panels'. The 2018 updates to the panels are summarised in this manual, as shown in Figure 1 below.

<b>Personal Details</b>	<b>1 Updated</b>
<b>Self-Employed Income</b>	<b>2 Updated</b>
<b>Irish Rental Income</b>	<b>3 Updated</b>
<b>PAYE/BIK/Pensions (1)</b>	<b>4</b>
<b>PAYE/BIK/Pensions (2)</b>	<b>5 Updated</b>
<b>Foreign Income</b>	<b>6 Updated</b>
<b>Irish Other Income</b>	<b>7 Updated</b>
<b>Exempt Income</b>	<b>8</b>
<b>Charges &amp; Deductions</b>	<b>9</b>
<b>Personal Tax Credits</b>	<b>10 Updated</b>
<b>Restriction of Reliefs</b>	<b>11 Updated</b>
<b>Calculate</b>	<b>12 Updated</b>
<b>Capital Gains</b>	<b>13 Updated</b>
<b>Chargeable Assets</b>	<b>14</b>
<b>Capital Acquisitions</b>	<b>15</b>
<b>Property Based Incentives</b>	<b>16</b>
<b>IT Self Assessment</b>	<b>17</b>
<b>CGT Self Assessment</b>	<b>18 Updated</b>
<b>Print View</b>	<b>19</b>
<b>Sign and Submit</b>	<b>20</b>

Figure 1: Summary of ROS Form 11 'panels'

## 2 Personal Details panel

### 2.1 Additional Notes field in the personal details panel.

The additional notes section has been removed from the form and has been replaced with the following:

**Follow-up Required**

[↑Top](#)

If you wish to bring Revenue's attention to any issue that requires an amendment of your records that is not captured in this return, you should notify Revenue using the MyEnquiries facility on ROS, accessed via the MyServices (or Agent Services) screen under Other Services.

Figure 2: Advisory message re change to the Additional Notes field

If there is an issue that you feel needs to be brought to Revenue's attention you should contact Revenue using the MyEnquiries facility on ROS, accessed via the MyServices (or Agent Services) screen under Other Services.

## 2.2 Residence and Domicile status

**A: Residence and Domicile status**
↑Top

Self	Spouse
<p>Section A must be completed by all individuals.</p> <p>Indicate if you are:</p>	
<div style="border: 2px solid red; padding: 5px; margin-bottom: 10px;">                     Resident, or <input type="checkbox"/> </div> <div style="border: 2px solid red; padding: 5px;">                     Non-resident <input type="checkbox"/> </div>	<div style="margin-bottom: 10px;"><input type="checkbox"/></div> <div><input type="checkbox"/></div>
<p>If you are non-resident you must complete section B.</p> <p>An individual is resident in Ireland if s/he spends either 183 days or more in Ireland in a tax year, or 280 days or more in Ireland in a tax year plus the previous tax year taken together, with a minimum of 30 days in Ireland in each year. For these test, a 'day' means any part of a day and a 'tax year' is a calendar year. For more information see the Help Section.</p> <p>Indicate if you are:</p>	
<div style="border: 2px solid red; padding: 5px; margin-bottom: 10px;">                     Ordinarily Resident, or <input type="checkbox"/> </div> <div style="border: 2px solid red; padding: 5px;">                     Not Ordinarily Resident <input type="checkbox"/> </div>	<div style="margin-bottom: 10px;"><input type="checkbox"/></div> <div><input type="checkbox"/></div>
<p>Where an individual has been resident for tax purposes for 3 consecutive years they considered to be "ordinarily resident" from the beginning of the fourth year. An individual ceases to be ordinarily resident in Ireland if they have been non-resident for 3 consecutive tax years. For more information see the Help Section.</p> <p>Indicate if you are:</p>	
<div style="border: 2px solid red; padding: 5px; margin-bottom: 10px;">                     Domiciled in Ireland, or <input type="checkbox"/> </div> <div style="border: 2px solid red; padding: 5px;">                     Not domiciled in Ireland <input type="checkbox"/> </div>	<div style="margin-bottom: 10px;"><input type="checkbox"/></div> <div><input type="checkbox"/></div>
<p>Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired. To gain a new domicile, clear evidence must be shown that a person intends to live permanently in the new country and does not intend to return to live in his/her domicile of origin. For more information see the Help Section.</p> <p>1.</p>	
<div style="border: 2px solid red; padding: 5px; display: flex; align-items: center;"> <div style="flex: 1;">                         Enter the country of which you are a national                     </div> <div style="flex: 1;"> <input type="text" value="Select a Country"/> </div> <div style="flex: 1;"> <input type="text" value="Select a Country"/> </div> </div> <div style="margin-top: 5px; text-align: center;"> <input type="button" value="Add Country"/> </div>	

Figure 3: Amended presentation of Residence and domicile declarations

These questions are mandatory; and all individuals must state that they are either: -

- Resident or Non-resident – one of the boxes must be ticked;
- Ordinarily resident or Not Ordinarily Resident – one of the boxes must be ticked; and
- Domiciled or Not Domiciled – one of the boxes must be ticked.

Additionally, all filers must enter a country of nationality from the 'Select a Country' dropdown list of nationalities. Where an individual has dual nationality there is the option to select another country.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 2.3 Pre-population of spouse details

**Calculate**  
**Capital Gains**  
**Chargeable Assets**  
**Capital Acquisitions**  
**Property Based Incentives**  
**IT Self Assessment**  
**CGT Self Assessment**  
**Print View**

**Details (Spouse)** ↑Top

PPSN (this is mandatory where your spouse is resident in Ireland)

\* Surname (Pre-Marriage)

\* First name

\* Date of Birth (DD/MM/YYYY)

\* Gender

\* Date of Marriage (DD/MM/YYYY)

**Tick box(es) to indicate for 2017 if you and/or your spouse or civil partner were:** ↑Top

Figure 4: Date of Marriage information pre-populated

Spouse details – as highlighted in the red box – are prepopulated on the form; either from Revenue's record or from the 2017 Form 11, depending on the circumstances.

The date of marriage - highlighted in the blue box in Figure 4 – is pre-populated in the 2018 Form 11 from the information provided on the 2017 Form 11.

### 3 Self Employed Income

#### 3.1 Relevant trade question

A new, **mandatory**, question has been added, as shown in Figure 5 below.

**Does the trade include relevant operations for the purpose of Relevant Contracts Tax (RCT)?**

★ Description of Trade, Profession or Vocation

★ Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) ☐ No ☐ Yes

If you are employed by An Post as a sub-postmaster/postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager tick the box. ☐

If this source of income ceased during the year 2018 state the date of cessation (DD/MM/YYYY)

Figure 5: Additional mandatory question on Relevant Trade

The question “if you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period...” has been removed from the 2018 Form 11.

#### 3.2 Farmers’ sub-panel

A number of new questions have been added to this section together with an explanatory note regard EU state aid rules. Stock relief claimed under section 667B in the current year and the amount claimed in prior years is required, as per Figure 6 below.

**Farmers**

Tick the box if you are a partner in a Registered Farm Partnership as defined by S 667C ☐

Relief for qualifying farmer under S. 667B used in 2018 €

Relief for qualifying farmer under S. 667B used in prior years €

*To comply with EU State aid rules, the total amount of tax relief granted under section 667B of the Taxes Consolidation Act 1997, section 667D of the Taxes Consolidation Act 1997 and section 81AA of the Stamp Duties Consolidation Act 1999 combined is subject to a lifetime limit of €70,000.*

Relief for partner in Registered Farm Partnerships under S. 667C used in 2018 €

Relief for partner in Registered Farm Partnership under section 667C used in prior years €

Figure 6: Additional questions on stock relief claimed

## 4 Irish Rental Income

### 4.1 Pre-population of information

The rental income panel may be pre-populated with information indicating

- (i) that the taxpayer is registered with the Residential Tenancies Board, and
- (ii) payment information received under the Housing Assistance Programme (HAP).

These payments will appear on an introductory page when the customer/filer navigates to the Rental Income panel. Filers should note that the details of payments included in the table do **not** form part of the return. **The payments information must be input in the relevant field in the Rental Income panel.**

**Residential Property**

According to information available to Revenue, you are registered with the Residential Tenancies Board (RTB)

Please tick the box to confirm that the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies in this year ☐

According to information available to Revenue, you are in receipt of income from the following sources:

	Period	Source of Payment	Amount
Self	2018	RAS	€5600.00
Self	2018	HAP	€6600.00
Self	2018	SHLI	€7600.00

Note that this information is for guidance only and may not be a complete record of all payments received. It is your responsibility to enter the full amount of rental income received from all sources.

Figure 7: Pre-populated information on Irish Rental Income panel

It was not possible to pre-populate scheme payments for all relevant customers. If a customer is in receipt of payments for Housing Assistance which are not shown in the summary table, that income must still be returned in the relevant field on the Form 11. In some cases, the monies are paid to a letting agent or auctioneer on behalf of another party. In those situations, the payment information will be surfaced on the letting agent's draft return on the Rental Income panel. Accordingly, the amount entered as rental income in the relevant field on the agent's Form 11 may be different.

## 5 PAYE/BIK/Pensions (2)

### 5.1 Schedule E Expenses

This section has been split into two sections:

Flat rate expenses

Other expenses

Allowable Deductions Incurred in Employment		<a href="#">↑Top</a>
	Self	Spouse
Nature of employment(s)	<input type="text"/>	<input type="text"/>
Flat rate expenses	€ <input type="text"/>	€ <input type="text"/>
Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office.	€ <input type="text"/>	€ <input type="text"/>

Figure 8: Flat rate expenses and 'other' expenses

## 6 Foreign Income

### 6.1 UK and EU deposit interest

The rate of tax on these income sources has changed from 39% to 37% for 2018.

## 7 Irish Other Income

### 7.1 Deposit interest

The rate of tax on Irish deposit interest has been reduced from 39% to 37% for 2018.

Irish Deposit Interest		
	Self	Spouse
Gross Deposit Interest received on which DIRT was deducted		
Taxable at 37%	€ <input type="text"/>	€ <input type="text"/>

Figure 9: Irish deposit interest



## 8 Personal Tax Credits

### 8.1 Employment and investment incentive

The sequence of the questions has changed, as shown in Figure 10 below.

Employment and Investment Incentive (EII) / Start-up Refunds for Entrepreneurs (SURE) <span>↑Top</span>		
	Self	Spouse
<b>Employment and Investment Incentive - Amount subscribed for eligible shares in 2018</b>	€ <input type="text"/>	€ <input type="text"/>
Enter relevant EII 3 certificate number, or, if appropriate, the Designated Fund's reference number	<input type="text"/>	<input type="text"/>
	<input type="button" value="Add Cert Number"/>	
<b>Employment and Investment Incentive - Amount subscribed for eligible shares in 2014 on which additional relief is now due.</b>	€ <input type="text"/>	€ <input type="text"/>
Enter relevant EII 3A certificate number, or if appropriate, the Designated Fund's reference number	<input type="text"/>	<input type="text"/>
	<input type="button" value="Add Cert Number"/>	
<b>Start-up Refunds for Entrepreneurs (SURE) amount of relief claimed in 2018. Note: if you are claiming relief for prior years you should submit full details to your Revenue Office.</b>	€ <input type="text"/>	€ <input type="text"/>

Figure 10: Employment and Investment Incentive and Start-up Refunds for Entrepreneurs

### 8.2 Rent Tax Credit

It is no longer possible to claim credit for rent paid so this section has been removed from the 2018 Form 11.

### 8.3 Earned Income credit

The Earned Income credit is increased from €950 to €1,150.

### 8.4 Home Carer tax credit

The maximum value of this credit is increased to €1,200.

## 9 Restriction of Reliefs

### 9.1 Specified Reliefs

The following question – as highlighted in Figure 11 below - has been added:

**50A. Sec 843B** – capital allowances for buildings used for the purposes of providing childcare services or a fitness centre to employees

50. Sec.843A - capital allowances for buildings used for certain **child-care** purposes €  €

**50A. Sec.843B - capital allowances for buildings used for the purposes of providing childcare services or a fitness centre to employees** €  €

51. Sec.847A - donations to certain **sports bodies** €  €

Figure 11: Additional question in respect of Section 843B

## 10 Calculations

### 10.1 USC rates

The rate band and the rate of USC has changed for 2018.

Income up to 12,012	0.5%
Income from 12,012.01 to <b>19,372</b>	<b>2%</b>
Income from <b>19,372.01</b> to 70,044	<b>4.75%</b>
Income above 70,044	8%

The reduced rates for individuals aged 70 or over (or, if under 70 hold a full medical card) and whose income is €60,000 or less have also changed. The 2018 figures are:

Income up to 12,012	0.5%
Income above 12,012	<b>2%</b>

The surcharge on non-PAYE income over €100,000 remains at 3%.

The surcharge on property reliefs used remains at 5%

## 10.2 Income Tax rates

Personal circumstances	2018 €	2017 €
Single, widowed or a surviving civil partner without qualifying children	€34,550 @ 20%, balance @ 40%	€33,800 @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€38,550 @ 20%, balance @ 40%	€37,800 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€43,550 @ 20%, balance @ 40%	€42,800 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€43,550 @ 20% (with an increase of €25,550 max), balance @ 40%	€42,800 @ 20% (with an increase of €24,800 max), balance @ 40%

## 10.3 Week 53

The assessing programme has been amended to reflect the changes to the operation of Week 53 as set out in Tax and Duty Manual [Part 42-04-07](#)

## 11 Capital Gains and CGT Self-Assessment panels

### 11.1 Pre-population of CGT payments

When a filer opens a ROS pre-populated 2018 Form 11, the CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information).

The payment(s) will be shown at the start of the Capital Gains panel, as shown in Figure 12. The presentation of the CGT payments information is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office.

FORM 11 - 2018

TEST TEST - 3000019HA

Capital Gains

✓ Personal Details

Self-Employed Income

Irish Rental Income

PAYE/BIK/Pensions (1)

PAYE/BIK/Pensions (2)

Foreign Income

Irish Other Income

Exempt Income

Charges & Deductions

✓ Personal Tax Credits

Restriction of Reliefs

Calculate

Capital Gains

Chargeable Assets

Help Section

You paid capital gains tax for this period as follows:

Amount	€ 8000.00
--------	-----------

You must now make a return of chargeable gains and allowable losses must be made in respect of the disposal(s) that gave rise to these liabilities and any other disposals of chargeable assets that were made during the year.

Details of Assets Disposed of	No. of Disposals	Aggregate Areas in Hectares	Aggregate Consideration
Shares / Securities - Quoted			€ <input type="text"/>
Shares / Securities - Unquoted			€ <input type="text"/>

Figure 12: Pre-populated CGT payments information on Capital Gains panel

The pre-populated information is also displayed in the CGT self-assessment panel as

**(v) Amount of tax paid directly to the Collector General for this period**

IT Self Assessment	<i>from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i>	
CGT Self Assessment	(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of	
Print View	• late filing of this return, or	€ <input type="text"/>
Validation	• non-compliance with your LPT requirements	€ <input type="text"/>
	(v) Amount of tax paid directly to the Collector General for this period	€ <input type="text" value="8000"/>
	(vi)(a) Balance of Tax Payable for this period	€ <input type="text"/>
	(vi)(b) Balance of Tax Overpaid for this period	€ <input type="text"/>

Figure 13: Pre-populated CGT payments information on Capital Gains panel

If the full CGT liability was already paid to the Collector General on CGT payslip A or B, the balance of tax payable for 2018 should be zero.

## 11.2 Seven-year exemption from CGT – S 604A

Form 11 2018 has been changed to capture the gain before relief under Section 604A and Section 604B, as highlighted in Figure 14 below.

Chargeable gains in the year (before deduction of S 604A and 604B relief)	€ <input type="text"/>	€ <input type="text"/>
Losses in the year (before deduction of S 604A relief)	€ <input type="text"/>	€ <input type="text"/>

If any of these losses refer to a loss to a connected person, give the following details.

1.

Connected Person - name	<input type="text"/>	<input type="text"/>
Connected Person - tax reference number (if known)	<input type="text"/>	<input type="text"/>
Amount of loss	€ <input type="text"/>	€ <input type="text"/>

	Self	Spouse
Amount of gain relieved under S 604A	€ <input type="text"/>	€ <input type="text"/>
Amount of gain relieved under S 604B	€ <input type="text"/>	€ <input type="text"/>
Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses, S 604A relief, and S 604B relief.	€ <input type="text"/>	€ <input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	€ <input type="text"/>	€ <input type="text"/>
Net Loss(es) in 2018	€ <input type="text"/>	€ <input type="text"/>

Figure 14: Information requested re S604A or 604B relief claims

The amount in the new field **“Amount of gain relieved under S 604A”** cannot be greater than **“Chargeable gains in the year before S 604A relief”**.

The amount of gain relieved under S 604B will be auto populated when the Section 604B claim form is completed – see figure 15.

Claim to Reliefs - Self		
Disposal of Principal Private Residence: enter amount of consideration	€	<input type="text"/>
Retirement Relief - Within the Family - enter consideration on disposal of qualifying assets	€	<input type="text"/>
Retirement Relief - Outside the Family - enter consideration on disposal of qualifying assets	€	<input type="text"/>
Disposal of site to a child - enter amount of consideration	€	<input type="text"/>
Relief under Section 604B (farm restructuring)		<a href="#">Add Details</a>
Other (specify) <input type="text"/>	Amount of Consideration	€ <input type="text"/>

Figure 15: Relief under Section 604B

When the filer clicks on this button the **Add Details** button, the Section 604B claim form screen opens –

FORM 11 - 2018		DENIS DOE	
Section 604B claim form			
<ul style="list-style-type: none"> <li>✓ Personal Details</li> <li>Self-Employed Income</li> <li>Irish Rental Income</li> <li>PAYE/BIK/Pensions (1)</li> <li>PAYE/BIK/Pensions (2)</li> <li>Foreign Income</li> <li>Irish Other Income</li> <li>Exempt Income</li> <li>Charges &amp; Deductions</li> <li>✓ Personal Tax Credits</li> <li>Restriction of Reliefs</li> <li>Calculate</li> <li>Capital Gains</li> <li>Chargeable Assets</li> <li>Capital Acquisitions</li> <li>Property Based Incentives</li> </ul>	<a href="#">Help Section</a>		
<b>Claim for relief for farm restructuring</b>			
If you wish to claim relief for farm restructuring under Section 604B, please state:			
	Self		Spouse
The year to which this claim refers	<input type="text"/>		<input type="text"/>
The consideration paid for the qualifying land, sold or exchanged when that land was acquired:	€ <input type="text"/>		€ <input type="text"/>
The consideration received for the qualifying land on the sale of that land:	€ <input type="text"/>		€ <input type="text"/>

Figure 16: Section 604B claim form

After the filer has completed the claim form, clicking on the [Return to Capital Gains](#) button at the end of the page will return the filer to the Capital Gains panel.

The information input on the Section 604B claim form is updated to **Gains / losses/ net chargeable gains** on the Capital Gains panel, as per figures 17 overleaf.

Section 604B claim form panel		
Chargeable gain on the disposal of qualifying land before Sec 604B relief:	€ 87500	€
Amount of gain relieved under Sec 604B:	€ 80000	€
Chargeable gain net of Sec 604B relief:	€ 7500	€
Confirm whether each transaction took place within the period of 24 months:	<input checked="" type="radio"/> No <input type="radio"/> Yes	<input checked="" type="radio"/> No <input type="radio"/> Yes

  

Capital Gains panel		
Gains / losses / net chargeable gains		
Self		
Chargeable gains in the year (before deduction of S 604A and 604B relief)	€ 7500	
<p>The amount of "Chargeable gains in the year (before deduction of S 604A and 604B relief)" in the Capital Gains panel must be equal to or greater than the amount at "Chargeable gain on the disposal of the qualifying land before Sec 604B relief" in the Section 604B claim form.</p>		
Self		Spouse
Amount of gain relieved under S 604A	€	€
Amount of gain relieved under S 604B	€ 80000	€
Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses, S 604A relief, and S 604B relief.	€	€

Figure 17: Section 604B claim form and Capital Gains panel

The amount of gain relieved under section 604B entered in the Section 604B claim form is transferred over to the Capital Gains screen as highlighted in red in Figure 17.

The chargeable gain before relief is not transferred over as there may be other disposals in the year, which were not included in the chargeable gain amount entered in the Section 604B claim form.

Screen input validation will prevent an entry of a chargeable gain amount in the Capital Gains panel which is less than the chargeable gain amount before relief in the Section 604B claim form, as highlighted in blue in figure 17 above.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]