Income Tax return form 2018
ROS Form 11

Part 38-01-04C

Document created September 2019

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.

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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.

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

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:

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

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

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)*?
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.

![Figure 6: Additional questions on stock relief claimed](image)
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.

<table>
<thead>
<tr>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>According to information available to Revenue, you are registered with the Residential Tenancies Board (RTB)</td>
</tr>
<tr>
<td>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</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>According to information available to Revenue, you are in receipt of income from the following sources:</th>
</tr>
</thead>
<tbody>
<tr>
<td>**</td>
</tr>
<tr>
<td>**</td>
</tr>
<tr>
<td>Self</td>
</tr>
<tr>
<td>Self</td>
</tr>
<tr>
<td>Self</td>
</tr>
</tbody>
</table>

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

![Figure 8: Flat rate expenses and 'other' expenses](image)

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.

![Figure 9: Irish deposit interest](image)
8  Personal Tax Credits

8.1  Employment and investment incentive

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

![Image of Employment and Investment Incentive and Start-up Refunds for Entrepreneurs]

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

![Figure 11: Additional question in respect of Section 843B](image)

10  Calculations

10.1  USC rates

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

<table>
<thead>
<tr>
<th>Income</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>up to 12,012</td>
<td>0.5%</td>
</tr>
<tr>
<td>from 12,012.01 to 19,372</td>
<td>2%</td>
</tr>
<tr>
<td>from 19,372.01 to 70,044</td>
<td>4.75%</td>
</tr>
<tr>
<td>above 70,044</td>
<td>8%</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Income</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>up to 12,012</td>
<td>0.5%</td>
</tr>
<tr>
<td>above 12,012</td>
<td>2%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Personal circumstances</th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, widowed or a surviving civil partner without qualifying children</td>
<td><strong>€34,550</strong> @ 20%, balance @ 40%</td>
<td><strong>€33,800</strong> @ 20%, balance @ 40%</td>
</tr>
</tbody>
</table>
## Personal circumstances

<table>
<thead>
<tr>
<th></th>
<th>2018 €</th>
<th>2017 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit</td>
<td>€38,550 @ 20%, balance @ 40%</td>
<td>€37,800 @ 20%, balance @ 40%</td>
</tr>
<tr>
<td>Married or in a civil partnership (one spouse or civil partner with income)</td>
<td>€43,550 @ 20%, balance @ 40%</td>
<td>€42,800 @ 20%, balance @ 40%</td>
</tr>
<tr>
<td>Married or in a civil partnership (both spouses or civil partners with income)</td>
<td>€43,550 @ 20% (with an increase of €25,550 max), balance @ 40%</td>
<td>€42,800 @ 20% (with an increase of €24,800 max), balance @ 40%</td>
</tr>
</tbody>
</table>

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.

![Figure 12: Pre-populated CGT payments information on Capital Gains panel](image)

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*
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.
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.

Figure 15: Relief under Section 604B

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

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.
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.

[...]