

Income tax return form 2021 ROS Form 11

Part 38-01-04F

Document created February 2022

A more recent version of this manual is available.

Summary

The 2021 ROS Form 11 is available since 1 January 2022, in both the online and offline ROS facilities. This Manual highlights updates and changes to the 2021 ROS Form 11.

It is planned to have an updated version of the 2021 Form 11 available in mid-year, as usual. Some enhancements will be made available in that mid-year version, and this manual will be updated at that time.

The updates in previous year returns are referenced in the Tax and Duty Manuals (TDM):

[Part 38-01-04E](#) for information on the 2020 ROS Form 11

[Part 38-01-04D](#) for information on the 2019 ROS Form 11

[Part 38-01-04C](#) for information on the 2018 ROS Form 11

[Part 38-01-04B](#) for information on the 2017 ROS Form 11

General assistance about '[Filing your tax return](#)' is available on the Revenue website, including videos on the most frequently used panels or issues that give rise to most contacts.

The [Guide to Completing Pay & File Self-Assessment Returns](#) is published on the website; and has full information on all the panels and fields in the tax return. This will be updated for the 2021 amendments in due course.

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1 ROS Form 11

The ROS Form 11 has 20 'panels'. The updates to the panels for the year 2021 are summarised in this manual, as shown in Figure 1 below.

Personal Details	1 Updated
Self-Employed Income	2 Updated
Irish Rental Income	3 Updated
PAYE/BIK/Pensions (1)	4 Information
PAYE/BIK/Pensions (2)	5 Updated
Foreign Income	6 Updated
Irish Other Income	7
Exempt Income	8
Charges & Deductions	9 Updated
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IT Self Assessment	17 Updated
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Figure 1: Summary of ROS panels updated in 2021 Form 11

2 Personal Details Panel

2.1 New introductory screen

An introductory screen is added in the Personal Details panel. The purpose is to:

- set out a chargeable person's obligations
- increase awareness about the requirement to file a form 11 including the applicable gross and net non-PAYE income thresholds, and
- advise filers how to update their Revenue record if their circumstances have changed and they are no longer chargeable persons.

At least one box must be ticked, in respect of either 'Self' or 'Spouse', before the taxpayer/agent can continue with the filing.

Tickbox option	Additional information
Trading income (no PAYE income)	Income from a business, trade, profession or vocation. PAYE income is from an employment or occupational pension where your employer or pension provider deducts Income Tax (IT), Pay Related Social Insurance (PRSI) and Universal Social Charge (USC), as applicable.
PAYE Income, and other non-PAYE income greater than €5,000 (net)	PAYE income is from an employment where your employer deducts Income Tax (IT), Pay Related Social Insurance (PRSI) and Universal Social Charge (USC). Non-PAYE income greater than €5,000 from all sources after deducting capital allowances, expenses and losses carried forward.
PAYE Income, and other non-PAYE income greater than €30,000 (gross)	PAYE income is from an employment where your employer deducts Income Tax (IT), Pay Related Social Insurance (PRSI) and Universal Social Charge (USC). Gross non-PAYE income greater than €30,000 from all sources is the total profits or gains for a year of assessment before deducting capital allowances and losses

Tickbox option	Additional information
Proprietary Director	A "proprietary director" is a director who is the beneficial owner of the company, or is able, either directly or indirectly, to control, more than 15% of its the ordinary share capital.
Opened a Foreign Bank account in the tax year	Where a person who is resident in the State opens a bank account outside the State, or causes a bank account to be opened when that person is beneficially entitled to the sums in the account, that person is a chargeable person for that year of assessment.
Share options granted	A share option is a right that your employer grants you to acquire shares in the company. You are considered a 'chargeable person' for the year in which you exercise, assign, or release a share option.
Foreign Income only	Foreign income chargeable to tax in the Republic of Ireland, i.e. a foreign pension.
Rental Income only	Income from renting out a property, or from another source that qualifies as rental income. This includes but is not limited to the renting out of a house, flat, apartment, office, business premises or farmland.
Other non-PAYE income only (dividends, deposit interest, etc)	Other non-PAYE Income not covered above including dividends, deposit interest, settlements, covenants, estate income, maintenance payments, investment undertakings, Irish Real Estate Funds and untaxed income.
None of the above but you wish to file a Form 11	Please note that you may no longer be a chargeable person for self-assessment and may be able to cease your Income Tax registration.

Personal Details

- ✓ 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
- Capital Acquisitions
- Property Based Incentives
- IT Self Assessment
- CGT Self Assessment
- Print View
- Sign and Submit

[Help Section](#)

* An asterisk (*) indicates a required field. You will not be able to move out of this screen until all of these questions are answered.

A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period.

All chargeable persons are required to file a Form 11 and pay the liabilities arising for the tax years for which they are a 'chargeable person'.

Please confirm the reason why you are a chargeable person and filing a Form 11 or are filing on behalf of a chargeable person.

* Tick all that apply	Self/Spouse/Civil Partner
Trading income (no PAYE income)	<input type="checkbox"/>
PAYE income, and other non-PAYE income over €5,000(net)	<input type="checkbox"/>
PAYE income, and other non-PAYE income over €30,000(gross)	<input type="checkbox"/>
Proprietary Director	<input type="checkbox"/>
Opened a Foreign Bank account in the tax year	<input type="checkbox"/>
Share options granted	<input type="checkbox"/>
Foreign Income only	<input type="checkbox"/>
Rental Income only	<input type="checkbox"/>
Other non-PAYE income only (dividends, deposit interest etc)	<input type="checkbox"/>
None of the above but you wish to file a Form 11	<input type="checkbox"/>

If you are no longer a chargeable person for self-assessment you may want to cease your Income Tax registration. This can be done using Manage Tax Registrations under the 'Other Services' Panel on ROS. Once ceased for Income Tax you can still file returns and claim tax relief i.e., health expenses using the eForm 12 available on ROS and My Account.

Figure 2: Screen setting out chargeable persons obligations, reason for filing and advisory message

2.2 Deceased individual

Updated presentation of information about the personal representative (with separate name and address fields). Both these fields are mandatory when a date of death is entered. If any one of these three fields is completed, all three must be completed.

Deceased individual

Note: in the case of a married person/civil partner, only complete this section where the deceased was the assessable spouse/nominated civil partner in the period to which this return refers.

If you are completing this return on behalf of a deceased individual enter:

Date of death	<input type="text"/>
Name of the personal representative (i.e. executor, administrator, etc)	<input type="text"/>
Address of the personal representative	<input type="text"/>
Date grant of probate or letter of administration was obtained.	<input type="text"/>

Figure 3: Updated questions, mandatory if a date of death is entered

2.3 Spouse’s details required in joint assessed cases

Filers claiming married credit on the return are required to complete the spouse’s details. It is critically important that the spouse’s PPSN which is input on the return is verified and accurate. Filers, particularly tax agents, should note that the information input will result in the records of both spouses being linked on Revenue’s record; as Revenue is acting on the basis of the information submitted in the tax return.

Where spouses’ records are linked, both spouses have access to the information on those records for the tax periods noted. If an incorrect PPSN is input, it will result in an incorrect link between cases and will give rise to a risk of data being disclosed incorrectly. Spouse records that are linked on Revenue’s systems on a joint assessed basis are treated as a ‘single taxpayer’ and data is accessible by and available to such linked cases.

Details (Spouse)

PPSN (this is mandatory where your spouse is resident in Ireland)	<input type="text"/>
* Surname	<input type="text"/>
* First name	<input type="text"/>
* Date of Birth (DD/MM/YYYY)	<input type="text"/>
* Gender	<input type="text" value=""/>
* Date of Marriage (DD/MM/YYYY)	<input type="text"/>

Figure 4: Mandatory spouse details where Joint Assessment is selected as the basis of assessment

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

[...]

3 Self Employed Income

3.1 Farm Details and sub-panel

The figures in the Farm Details section are filled in automatically when the sub-panel is completed. The Farm Details sub-panel is accessed when the 'Add Details' button is clicked. The sub-panel is updated with

- additional questions to enable a filer provide information on relief claims for the three year period. If there is an entry in the 2021 field, there must be an entry in the 2020 and 2019 fields, and
- an advisory message to explain the cumulative limit of €20,000 on the maximum value of claims for relief. There is validation on each of the fields, as the amounts input cannot be greater than €20,000 in one year or in total across all 3 years.

To comply with EU State aid rules, the total amount of tax relief granted under section 667C of the Taxes Consolidation Act 1997 and section 81D of the Stamp Duties Consolidation Act 1999 combined is subject to a limit of €20,000 in a three year rolling period. Further information is set out in the Stamp Duty Manual [Section 81D: Relief for leases of farmland](#).

It is intended that the amount of S667C relief claimed on the Form 11 2020 will be prefilled to the Form 11 2021 in due course.

Farmers

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 qualifying farmer under S. 667B used in 2021 €

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 667C of the Taxes Consolidation Act 1997 and section 81D of the Stamp Duties Consolidation Act 1999 combined is subject to a limit of €20,000 in a three year rolling period.

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

Relief for partner in Registered Farm Partnerships under S. 667C used in 2021 €

You cannot claim more than €20,000 over a three-year period.

Relief for partner in Registered Farm Partnerships under S. 667C used in 2020 €

Relief for partner in Registered Farm Partnerships under S. 667C used in 2019 €

Figure 5: Updated questions for claims for relief under S667C, including the advisory message about the cumulative value of the relief claim

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[...]

3.2 Capital Allowances 2021 – farm safety equipment

The 2021 Form 11 will be updated in mid-year to include additional questions to provide for the claiming of capital allowances under section 285D, in respect of farm safety equipment.

Additional information on section 285D is included in Part 9 of the [Notes for Guidance Finance Act 2021 edition](#), including the requirement for the expenditure to be certified by the Department of Agriculture, Food and the Marine. If a filer is making a claim under section 285D, it can be submitted when the Form 11 is updated.

3.3 Extracts From Accounts – Covid-19 supports: TWSS, CRSS, BRSS

(i) TWSS

Temporary Wage Subsidy Scheme (TWSS) payments to employees (made via their employer) do not need to be included in the Extracts from Account. Subsection (5)(i) of the TWSS legislation prevents an employer taking a CT/IT tax deduction for subsidies paid to employees under the TWSS. Although TWSS payments were paid to employers, they were required to be passed on to employees and are fully chargeable to income tax and USC at employee level.

(ii) CRSS

Guidance on the Covid Restriction Support Scheme (CRSS) is set out in the [Guidelines on the operation of the Covid Restrictions Support Scheme](#). Relevant information is included in paragraph 10 “How is the ACTE treated for tax purposes?”, and filers must review the CRSS material before completing the Form 11.

Information on CRSS receipts can be found under the ‘eRepayment Claims’ link in ‘Other Services’ in ROS. To see previous claims, click on ‘Manage your Claims’. This shows a claimant’s Claims History, which is presented by Type, Submission date, Claimed Amount and Status (as per Figure 5). Clicking on ‘View’ on any specific claim returns the detail of that specific claim (including the period of the claim).

(iii) BRSS

Guidance on the Business Resumption Support Scheme (BRSS) is set out in the [Guidelines on the operation of the Business Resumption Support Scheme](#).

Other Services

- [MyEnquiries](#)
- [Receipts Tracker](#)
- [Manage Tax Clearance](#)
- [Verify Tax Clearance](#)
- [Drivers & Passengers with Disabilities](#)
- [Manage Professional Services Withholding Tax](#)
- [eRepayment Claims](#)
- [Mobile Access](#)
- [Download Pre-populated Returns](#)
- [Secure Upload/Download Service](#)

Revenue
Care and Customs in Mind
From Tax and Customs

eRepayment Claims

[← Back to ROS](#)

Welcome to eRepayment Claims

Make a new claim

This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty (S83D), Covid Restrictions Support Scheme (CRSS) and specific VAT repayments for unregistered persons.

Previous Claims

You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.

[Manage your claims](#)

[← Back](#)

Claim History

This screen allows you to view and edit your previous claims.
For VAT 58 & 71 claims decision details can be seen when 'View' is selected.

Display records per page

Search

Type	Submission Date	Claimed Amount	Status	Action
Form CRSS	14/05/2021	€1,000.00	Approved	View
Form CRSS	14/05/2021	€1,000.00	Approved	View
Form CRSS	14/05/2021	€4,000.00	Approved	View
Form CRSS	14/05/2021	€1,000.00	Approved	View

Figure 6: eRepayment Claims link in ROS – Other Services, select 'Manage your claims, select 'View' for detail.

3.4 Extracts From Accounts – messages re deductible trading expenses and 46G filing

Advisory messages are included in the Extract from Accounts to remind filers to

- reduce the amount of deductible trading expenses by CRSS and BRSS payments received in 2021, and
- complete a Form 46G where a payment for services to any one person/entity exceeded €6,000.

Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2021, this figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

If you have made any payment(s) in the course of this trade or profession for services, where the total amount paid to any one person was greater than €6,000, you may have to complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application.

Figure 7: eRepayment Claims link in ROS – Other Services, select 'Manage your claims, select 'View' for detail.

4 Irish Rental Income

4.1 Non-residents renting property

As per the 2020 Form 11, where the filer has indicated in the Personal Details panel that he or she is non-resident, confirmation is sought whether:

- the form is being completed by a collection agent, or
- the tax was withheld by the tenant.

More detailed guidance on the question is in TDM [Part 38-01-04E](#) re the Income Tax Return 2020 ROS Form 11, and in TDM [Part 45-01-04](#), including the obligations.

5 PAYE/BIK/Pensions (1)

5.1 Proprietary directors' bonuses/fees

As set out in TDMs [Part 38-01-04D](#) and [Part 38-01-04E](#) proprietary directors, in accordance with sections 112 and 997 of the Taxes Consolidation Act, should include the amount of credit for income tax and USC deducted from the bonuses/fees, against the amount of tax chargeable in the assessment. This amount may differ from any tax or USC amounts pre-populated from payroll data.

The credit taken in the 2021 Form 11 for tax and USC must be a true estimate of the actual taxes deducted from the bonus/fee. The amount of tax credited must not exceed 40% of the taxable income and the amount of USC credited must not exceed 8% of the taxable income. Details of such calculations must be available if requested by Revenue. There may be situations where a proprietary director has received a partial/full refund of tax and USC on the bonus/fee payment in the current year 2022. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2021 Form 11.

Where the source of income is 'directorship', additional questions are to be completed to enable filers to report bonuses paid in 2021 but returned on the 2020 Form 11, and bonuses paid in 2022 which relate to the 2021 tax year.

Director Remuneration

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

In arriving at the "Gross amount of taxable income for this employment/pension" and the "Net tax deducted/refunded" state:

The amount of taxable income paid in 2021 which was earned in the year 2020 and was brought back to that year	€ <input type="text"/>
The amount of tax paid in respect of that amount of income brought back to 2020	€ <input type="text"/>
The amount of gross income for USC purposes paid in 2021 which was earned in the year 2020 and was brought back to that year	€ <input type="text"/>
The amount of USC paid in respect of that amount of income brought back to 2020	€ <input type="text"/>
The amount of income paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross amount of taxable income above	€ <input type="text"/>
The amount of tax paid in respect of that amount of income brought back to 2021	€ <input type="text"/>
The amount of gross income for USC purposes paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross income for Universal Social Charge USC from this employment above	€ <input type="text"/>
The amount of USC paid in respect of that amount of income brought back to 2021	€ <input type="text"/>

Figure 8: Additional questions to enable filers to report bonuses/fees paid for the 2021 tax year

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

[...]

5.2 S997A – credit for tax deducted for certain directors and employees

Detailed guidance on section 997A is set out in TDM [Part 42-04-59](#) (Credit in respect of tax deducted from emoluments of certain directors and employees). Paragraph 6 of that manual provides guidance about the operation of section 997A and debt warehousing, which is repeated below.

If an employer is availing of debt warehousing for PAYE (Employer) liabilities, a director or employee with a material interest in the company cannot claim credit for PAYE deducted if it has been warehoused and not paid. However, if the director or employee is eligible for income tax warehousing (because they are also subject to self-assessment), she or he can warehouse all liabilities including any Schedule E liabilities.

Filers are reminded that section 997A provides that no credit for tax deducted is given to a director or employee who has a material interest in the company that pays emoluments to that director or employee unless there is documentary evidence to show that the tax deducted has been remitted by the company to the Collector-General. A Form 11 is processed on the basis of the self-assessment declared. However, the detail of the credit claimed for tax deducted is checked subsequently. Where a subsequent check shows a balance of tax owed to Revenue (by an employer), a Revenue caseworker will follow-up with the filer to request the evidence to show that the tax has been remitted. It may arise that Revenue may amend an assessment to limit the credit for tax deducted to the amount remitted to the Collector-General.

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

[...]

5.4 Debt warehousing for Schedule E liability for Preliminary Tax due by 31/10/21

As set out in paragraph 3.2 of the [Information Booklet on Warehousing of Tax Debts associated with Covid-19](#); the Debt Warehousing facility allowed self-assessed income taxpayers with employment income and a material interest in their employer company to warehouse tax liabilities relating to their Schedule E income (only) from that company. The Preliminary Tax payment was due to be paid by 31 October 2021 (or the ROS deadline of 19 November 2021). The qualifying conditions for this are set out in the legislation and summarised in paragraph 3.2 of the above link. Note: the non-Schedule E liability must have been paid when filing the 2020 income tax return.

6 PAYE/BIK/Pensions (2)

6.1 Allowable Deductions incurred in Employment

Additional questions are included to assist filers in calculating claims for expenses due in respect of remote working, including a requirement for filers to input the number of days worked from home. Detailed guidance about the conditions to qualify, the calculation, the requirement to retain relevant documentation relating to a claim, etc. is set out in the TDM on [Remote Working Relief](#).

Where a taxpayer has uploaded receipts in the Receipts Tracker, the information will be prefilled to a table in this section. To make a claim, a filer should input 10% of the gross 'Utility' amount and/or 30% of the Broadband cost, and the number of days worked remotely. Clicking 'Calculate' will result in the Remote Working (eWorking) expenses field being populated with the calculation.

To claim an allowable e-working expense, the employee must have incurred the cost and it is the responsibility of the employee to retain proof of payment. If an expense is shared between two or more people, the cost can be apportioned based on the amount paid by each individual. Any reimbursement of expenses by the employer, for example the allowance referenced in paragraph 4.1 of the TDM on [Remote Working Relief](#), should be deducted from the claim.

Allowable Deductions Incurred in Employment	
Nature of employment(s)	<input type="text"/>
Flat rate expenses	€ <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.	
Utility allowed (10% of gross amount)	€ <input type="text"/>
Broadband allowed (30% of gross amount)	€ <input type="text"/>
Days worked remotely	€ <input type="text"/>
	<input type="button" value="Calculate"/>
Remote Working (eWorking) expenses	€ <input type="text"/>
All other expenses	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>
	<input type="button" value="Calculate"/>
Total	€ <input type="text"/>
Amount referring to Proprietary Directorship income/salary	€ <input type="text"/>
Amount referring to Employment income/salary	€ <input type="text"/>

Figure 9: Additional questions to assist filers claim Remote Working (eWorking) expenses

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

[...]

6.2 Social Welfare Payments

The annual social welfare payment figure will be pre-populated to the Social Welfare Payments section, compared to weekly figures in previous Forms 11. As usual, where a filer opens a prefilled return, the details of social welfare payments received will be included in the summary table presented.

7 Foreign Income

7.1 Foreign Employments

An additional question is included in the Foreign Employments sub-panel, to enable a filer declare income from foreign employments and whether foreign tax was or was not deducted.

Foreign Employments	
Gross income from Foreign Employments attributable to the performance outside the state of such employments - on which Transborder Relief is not claimed and on which no foreign tax was deducted	€ <input type="text"/>
Gross income from Foreign Employments attributable to the performance outside the state of such employments - on which Transborder Relief is not claimed and on which foreign tax was deducted	€ <input type="text"/>
Amount of foreign tax deducted	€ <input type="text"/>

Figure 10: Additional question to enable filer to declare if foreign tax was deducted or not

7.2 US and Canadian Dividends

Updated text is included in both sub-panels. Filers are reminded that credit for US and Canadian withholding tax of 15% will be given, automatically, limited by the level of the Irish effective rate.

US Dividends	
US Dividends - Enter gross amount, before credit for withholding tax	€ <input type="text"/>
Credit for US withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate (Enter the amount of Irish tax deducted, if any, on encashment of these dividends in the appropriate section below)	
Canadian Dividends	
Canadian Dividends which suffered Irish tax on encashment - Enter gross amount, before credit for withholding tax	€ <input type="text"/>
Credit for Canadian withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate (Enter the amount of Irish tax deducted, if any, on encashment of these dividends in the appropriate section below)	
Canadian Dividends which did not suffer Irish tax on encashment - Enter gross amount, before credit for withholding tax	€ <input type="text"/>
Credit for Canadian withholding tax of 15% will be automatically given, subject to level of Irish Effective Rate	

Figure 11: Updated text for both US and Canadian Dividend sub-panels

7.3 Foreign Bank Accounts, Life Policies, Funds, Other Offshore products

A filer can enter details of 20 foreign bank accounts, foreign life policies, offshore funds and other offshore products.

Where a filer has opened more than 20 foreign bank accounts or invested in more than 20 foreign life policies, offshore funds or other offshore products; an additional question is presented after the 20th entry to ask the filer to enter the total amount of money deposited in the remaining bank accounts/foreign life policies/offshore funds or other offshore products. There is an example of the Foreign Bank Account presentation in Figure 14 below. There is a similar presentation in the other sub-panels (for foreign life policies, offshore funds or other offshore products).

Foreign Bank Accounts ↑Top

Foreign Bank Accounts (S.895)
Give the following details for each foreign bank account opened in 2021 of which you or your spouse/civil partner were the beneficial owner of the deposits held

20.

Name & address of deposit holder (bank etc.)

Date account was opened (DD/MM/YYYY)

Amount of money deposited on opening the account €

Name & address of intermediary through whom account was opened

If you open **more than twenty foreign bank accounts**, enter the total amount of money deposited on opening those remaining accounts €

Figure 12: Additional question to enable filer to enter cumulative details where more than 20 foreign bank accounts

7.4 Investment Undertaking - Exchange Traded Funds

Detailed guidance on exchange traded funds is set out in TDMs Part [27-01A-02](#) and Part [27-01A-03](#). Filers should ensure that this specific guidance is reviewed in advance of filing. Clarification is provided that where an investment undertaking has elected not to deduct exit tax on a deemed disposal and has so notified the taxpayer, the income is liable to income tax only; it is not liable to PRSI or USC. The filer should complete the relevant questions in the Irish Other Income panel under 'Investment Undertakings'.

Figure 13: Investment Undertakings screen

8 Charges & Deductions

8.1 Interest Relief on Certain Unsecured Home Loans

Interest Relief on Certain Unsecured Home Loans ended on 31/12/2020, as set out in TDM [Part 08-03-08](#) (paragraph 5.9).

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

[...]

9 Personal Tax Credits

9.1 Earned Income tax credit

The maximum value of this credit has been increased from €1,500 to €1,650.

9.2 Dependent Relative tax credit

The maximum value of this credit has been increased from €70 to €245.

9.3 Widowed Parent Tax Credit

The Widowed Parent Tax Credit is shown in the Personal Tax Credits panel. Where a taxpayer has a status of 'widowed/surviving civil partner' and has dependant children, the Widowed Parent Tax Credit is claimable. The credit was previously claimed in the Personal Details panel, however it is moved to the Personal Tax Credits panel in the 2021 Form 11.

The screenshot shows a sidebar menu on the left with 'Personal Tax Credits' selected. The main content area lists various tax credits: Employing a Carer Credit, Fisher Tax Credit, Home Renovation Incentive (HRI), Incapacitated Child Tax Credit, Medical Insurance Relief, Start-up Relief (SURE), Employment and Investment Incentive (EII), Start-up Capital Incentive (SCI), Stay and Spend Tax Credit, Single Person Child Carer Credit, Widowed Parent Tax Credit (highlighted in red), Tuition Fees, and Year of Marriage/Registration of a Civil Partnership Review. Below the list, there is a 'Personal Tax Credit' section with a 'Calculate' button and a Euro input field. A red box highlights a section titled 'Widowed person, or surviving civil partner, with dependent child tax credit' which contains a text prompt: 'If you wish to claim widowed person, or surviving civil partner, with dependent child tax credit state date of death of your spouse (DD/MM/YYYY)' followed by an input field, and another 'Calculate' button with a Euro input field.

Figure 14: Widowed Parent Tax Credit in Personal Tax Credits panel

9.4 Stay and Spend credit

Further information about Stay and Spend claims is available on the [website](#). Note: a copy of the receipt for any qualifying expenditure incurred must be submitted in support of any claim. The easiest way to submit receipts is using the [Revenue Receipts Tracker](#) in ROS and myAccount.

The screenshot shows 'Form 11 for period 01/01/2020 to 31/12/2020' with a sidebar menu. The 'Personal Tax Credits' section is active, and 'Stay and Spend Tax Credit' is highlighted in red. The main content area is titled 'Personal Tax Credits (Claim for tax credits, allowances, reliefs and health expenses)'. It lists various credits, with 'Stay and Spend Tax Credit' highlighted in red. Below this, a red box highlights the 'Stay and Spend Tax Credit' form. The form asks the user to 'Please input the required details below in order to claim this credit:'. It includes fields for 'Restaurant or Business Name', 'Date of Expense', and 'Net Amount' (with a Euro symbol and an 'Add' button). At the bottom, there is a 'Total Amount of Claim' field with a Euro symbol.

Figure 15: Stay and Spend Tax Credit claim screen

Filers are required to complete the three fields requested for **each** expenditure claim.

- Restaurant or Business Name
- Date of Expense
- Net Amount

When the first item is entered, click Add and it will appear in a table as per Figure 19.

Where a filer has uploaded details of Stay and Spend receipts on the Receipts Tracker, the information is prefilled into the table in this section.

Agents can access the Receipts Tracker in ROS, as per paragraph 7 of the TDM [Part 38-06-06](#). If the filer has not or cannot use the Receipts Tracker, the receipts should be submitted via MyEnquiries (using 'Income Tax' and 'Income Tax Return Query' in the dropdown menus).

Stay and Spend Tax Credit
↑Top

Please input the required details below in order to claim this credit:

Self

Restaurant or Business Name

Date of Expense

Net Amount €

Restaurant or Business Name	Date of Expense	Net Amount	
restaruant	02/12/20	150	<input style="border: 2px solid red;" type="checkbox"/>
Restaurant 2	05/12/20	100	<input type="checkbox"/>

Figure 16: Stay and Spend Tax Credit view screen

If an error is made, a filer can select the item in the table by clicking on the tick box in the column to the right, and select 'delete'. This will remove the row and the correct details can be re-entered.

To make the claim a filer must complete the "Total Amount of Claim" box. If the 'Total Amount' entered exceeds the expenditure listed in the table, the filer will receive an error message.

Restaurant or Business Name	Date of Expense	Net Amount	
restaruant	02/12/20	150	<input type="checkbox"/>
Restaurant 2	05/12/20	100	<input type="checkbox"/>

Total Amount of Claim €

This amount cannot be greater than the sum of the individual expense amounts input in the table

Figure 17: Stay and Spend Tax Credit error screen

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

[...]

9.5 Sea-going Naval Personnel Credit

The Sea-going Naval Personnel Credit is increased from €1,270 to €1,500. Additional information is set out in the TDM [Part 15-01-48](#).

Note 1: the credit is not due where fewer than 80 days are spent at sea. Where the number of days entered is less than 80, no credit is given. When the filer progresses to the 'Calculate' panel, a warning message is presented in the validation screen before the Calculations are carried out.

Figure 18: Warnings screen (for Sea-going Naval Personnel Credit)

The filer can continue and submit the Form 11, but the Sea-going Naval Personnel credit will not be granted.

Note 2: A claim cannot be made for both this credit and the Seafarer's Allowance. Where both are claimed the following error message will appear.

Figure 19: Warnings screen (for Sea-going Naval Personnel Credit)

A filer cannot claim both the Seafarer's Allowance and the Sea-going Naval Personnel Credit, and cannot proceed beyond this screen until one of the claims is removed.

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

[...]

10. Calculation: changes and updates

10.1 USC rates

The 2% rate band is updated for 2021. The table below shows the 2020 value and the updated 2021 value in bold font:

2020		2021	
Income up to 12,012	0.5%	Income up to 12,012	0.5%
Income from 12,012.01 to 20,484	2%	Income from 12,012.01 to 20,687	2%
Income from 20,484.01 to 70,044	4.5%	Income from 20, 687.01 to 70,044	4.5%
Income above 70,044	8%	Income above 70,044	8%

The reduced rates for individuals aged 70 or over (or, if under 70 holding a full medical card) and whose income is €60,000 or less remains unchanged. The 2020 and 2021 figures are:

Income up to 12,012	0.5%
Income above 12,012	2%

The surcharge on non-PAYE income over €100,000 remains at 3%. The surcharge on property reliefs used remains unchanged at 5%

10.2 Income Tax rates

The rates and bands are unchanged.

Personal circumstances	2020	2021
Single, widowed or a surviving civil partner without qualifying children	€35,300 @ 20%, balance @ 40%	€35,300 @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€39,300 @ 20%, balance @ 40%	€39,300 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€44,300 @ 20%, balance @ 40%	€44,300 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€44,300 @ 20% (with an increase of €26,300 max), balance @ 40%	€44,300 @ 20% (with an increase of €26,300 max), balance @ 40%

11. Capital Gains

11.1 Calculation

There is information on the [website](#) to assist filers in the calculation of CGT.

Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The presentation of the pre-filled 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 and gain, which gave rise to the CGT liability that has been paid (to the Collector-General).

A return for capital gains must be filed in the year **after** the date of disposal. Filers must do this even if no tax is due because of reliefs or allowable losses.

Some of the misunderstandings that arise in completing the Capital Gains calculation panel include

- the need to apply losses **before** using the annual personal exemption, or
- restricting the amount of the loss entered to match the gain. Where losses exceed gains filers should not enter the full loss but should use only enough to reduce the gain to zero, or
- failing to use the annual personal exemption (€1,270 per spouse which is non-transferable).

11.2 Retirement relief

The questions on retirement relief are updated to reference the relevant legislative reference; either section 599 or section 598.

Claim to Reliefs - Self	
Disposal of Principal Private Residence: enter amount of consideration	€ <input type="text"/>
Retirement Relief - under Sec. 599 - enter consideration on disposal of qualifying assets	€ <input type="text"/>
Retirement Relief - under Sec. 598 - 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)	<input type="button" value="Add Details"/>
Other (specify) <input type="text"/>	Amount of Consideration € <input type="text"/>

Figure 20: Updated text in Retirement Relief questions

11.3 Gains / losses / net chargeable gains

Additional questions are included in relation to the 'unused losses carry forward' question to enable a filer to show losses carried forward from the current year (2021) and losses from years prior to 2021.

Q1 – "Current Year Loss(es) from prior year(s) for carry forward to 2022"

Q2 – "Unused Loss(es) from prior year(s) for carry forward to 2022"

Chargeable Gain on Foreign Life Policies	€ <input type="text"/>
Current Year Loss(es) for carry forward to 2022	€ <input type="text"/>
Unused Loss(es) from prior year(s) for carry forward to 2022	€ <input type="text"/>
Total Unused Loss(es) for carry forward to 2022	€ <input type="text"/>

Figure 21: Additional questions about unused losses carried forward

11.4 CGT Self Assessment

CGT Self Assessment

- ✓ 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
- Capital Acquisitions
- Property Based Incentives
- ✓ IT Self Assessment
- CGT Self Assessment
- Print View

[Help Section](#)

Self Assessment - Capital Gains Tax 2021

Under Chapter 4 of Part 41A TCA 1997, every return prepared and delivered for the 2013 year of assessment and subsequent years may include a Self Assessment by the chargeable person to whom the return relates.

You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B.

This payment will, where available, be shown below

Self Assessment made under Chapter 4 of Part 41A TCA 1997

	Self-Assessment Column
(i) Amount of chargeable gains arising for this period	€ <input style="width: 100%;" type="text"/>
(ii) Amount of tax chargeable for this period	€ <input style="width: 100%;" type="text"/>
(iii) Amount of tax payable for this period	€ <input style="width: 100%;" type="text"/>
<i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i>	
(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of	
• late filing of this return, or	€ <input style="width: 100%;" type="text"/>
• non-compliance with your LPT requirements	€ <input style="width: 100%;" type="text"/>
(v) Amount of tax paid directly to the Collector General for this period	€ <input style="width: 100%;" type="text"/>
(vi)(a) Balance of Tax Payable for this period	€ <input style="width: 100%;" type="text"/>
(vi)(b) Balance of Tax Overpaid for this period	€ <input style="width: 100%;" type="text"/>

I declare the above to be my Self Assessment to Capital Gains Tax for the year 2021

Figure 22: CGT Self Assessment panel

Filers should be aware that line

‘(iii) Amount of tax payable for this period’ is the amount of the CGT liability calculated, **even where that was paid to the Collector General already**. The capital gains information filed on the Form 11 return provides the necessary detail to explain the calculation on the CGT payslip (generally paid the previous year when the asset was disposed). Some filers mistakenly enter a ‘zero’ in this field because they have already paid the CGT, as it was due in advance of the return filing date. However, filers should enter the amount of the CGT liability calculated (even if already paid).

‘(v) Amount of tax paid directly to the Collector General for this period’ is prefilled from the CGT Payslip A or B information, where available.

Line items **(vi)(a) or (vi)(b) reflect any Balance of CGT due or overpaid**. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (vi)(a) should be ‘zero’.

12. IT Self-assessment

12.1 LPT surcharge – advisory message

It is planned to add an advisory message if an LPT surcharge is likely to be raised on the return. As per TDM [LPT Part 07-02](#) an 'LPT surcharge' is triggered when the Form 11 tax return is filed, if an LPT return or any LPT payment for any previous year is outstanding. If a filer intends to address an LPT compliance issue, this should be done **before** the Form 11 is filed as otherwise the surcharge is generated if there is LPT non-compliance at the time of filing the Form 11.

The 2021 Form 11 will be updated in mid-year, as usual, and it is intended to include the LPT compliance check and advisory message to filers as part of that update.

The message will advise filers:

“An LPT-generated surcharge will be triggered when this tax return is filed unless any LPT non-compliance issues are sorted before the tax return is submitted to Revenue. Any missing LPT returns or payments, irrespective of the year to which they relate, will result in the LPT surcharge being triggered. If you want to check LPT compliance, you need the LPT Property ID and PIN. An agent filing a tax return on a client’s behalf needs to have written confirmation from the liable person/entity that the agent is to represent them for specific properties.”

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

[...]

Appendix 1 Extracts From Accounts - mandatory fields and calculation

Income		
* Sales / Receipts / Turnover	All fields must be completed	
* Receipts from Government Agencies		
* Other Trading Income incl. exempt income	No change from previous form 11s	
Trading Account Items		
Purchases	No change from previous form 11s	Materials or purchases for resale purchased during the accounting period.
Expenses and Deductions		
* Salaries / Wages		This includes staff remuneration (taxed and untaxed), redundancy payments, employer PRSI, pensions etc. The owner's wages should not be included but should be input at 'drawings' below.
* Additional Staff Costs		This includes other staff costs/expenses that are not included in salaries/wages or motor, travel & subsistence e.g. staff training, seasonal parties, or other inclusive events etc. The owner's wages should not be included but should be input at 'drawings' below.
Sub-Contractors Relevant Contracts Tax	Change to name of field (only)	This relates to building, meat-processing and forestry businesses. Sub-contractors are those defined by S531.
Sub-Contractors (Other)		Other sub-contractors that are not defined by S531 e.g. locums.
Consultancy, Professional Fees		Including audit and accountancy, legal, architect, auctioneer, surveyor, etc.
* Motor, Travel and Subsistence	No change from previous form 11s	
Repairs / Renewals		Costs incurred in maintenance and upkeep of the business property and the running, maintenance and upkeep of the business equipment and machinery. Enhancements or improvements to property are not maintenance, and as capital should be added back in the adjusted profit computation.
Rental Expenses		Rental expenses specifically relating to property.
Depreciation Goodwill / Capital write-off		Depreciation of business assets provided for during the accounting period. It should be added back in the adjusted profit computation. Goodwill/Capital write-off relates to any write-off of the value of assets during the accounting period. It should also be added back in the adjusted profit computation.
Provisions including bad debts – positive		Not including provision for depreciation. A decrease in provision should be entered in the positive box and an increase should be entered in the negative box.
Provisions including bad debts – negative		
Other Expenses	Change to name of field (only)	This is the total of all other expenses included in your profit and loss account and not listed above.

Other Expenses – negative/credit entries		This include credit entries that effectively reduce expenses e.g. gains due to currency exchange rates.
Extracts from Adjusted Net Profit/Loss Computation		
Net Profit per Accounts	When the 'Calculate' button is chosen, the Form calculates the Net Trade Profit/Loss by adjusting Gross Trading Profit/Loss for expenses and deductions entered. You cannot enter your own figure in this box.	
Net Loss per Accounts		
Adjustments made to Net Profit/Loss per Accounts		
Mandatory Check Box	There are no adjustments required to the profit / loss per accounts. Tick if no entries	An error message is presented if the filer attempts to navigate out of the section and, the box has not been ticked or there are no entries populated in the Adjustments made to Profit/Loss per Accounts fields.
Motor Expenses		Private element
Donations (Political and Charitable)/Entertainment		Donations, political and charitable, and entertainment expenses are not allowable and must be added back here.
Light, Heat and Phone		Private element
Net gain on sale of fixed / chargeable assets		A profit on the sale of assets included in the P&L account can be deducted in the adjusted profit computation.
Net loss on sale of fixed / chargeable assets		A loss on the sale of assets included in the P&L account should be added back in the adjusted profit computation.
Deduction for stock relief under S 666		Guidance is in TDM Part 23-02-02
Deduction for stock relief under S 667B		Guidance is in TDM Part 23-02-01
Deduction for increase in carbon tax under section 664A		Guidance is in TDM Part 23-01-36
Other Addbacks		Total of all other addbacks that are not listed above e.g. Depreciation Goodwill / Capital write-off.
Other Deductions		This is the total of all other deductions that are not listed above.
Calculated Net Profit/Loss		
Calculated Adjusted Net Profit /Net Loss for Accounting Period	The Form calculates the Adjusted Net Profit or Loss. You cannot enter your own figure in this box.	The calculated adjusted Net Profit/Loss must agree with the amount entered in the Profit assessable section. An error message is presented if the field is blank or the amount does not agree the figure input.
Capital Account and Balance Sheet Items		
Validation message for turnover in excess of €200,000	"You have completed the Capital Account and Balance Sheet Items with no values. If this is correct press Proceed. If this is not correct, please return to the Self-Employed Income screen and enter the correct values."	

* Mandatory fields in Form 11 for cases with Turnover less than €20,000.

Appendix 2 Summary of prefilled information Filers can choose to complete a pre-populated return in ROS online or offline options. The information provided on a pre-populated return is a prompt to assist filers, but the actual values input in the relevant fields on a return must be confirmed or validated by the filer. This is the basis of self-assessment. Each panel which contains pre-populated data is identified with a yellow tick in the left-hand tab. The tick changes to white when that panel is updated, and all panels with a yellow tick must be updated before a filer can Sign and Submit the return

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

FORM 11 - 2020 MR CUSTOMER 1234567T

Pre-populated Form 11

- ✓ 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
- Capital Acquisitions
- Property Based Incentives
- IT Self Assessment
- CGT Self Assessment
- Print View
- Sign and Submit

You are opening a return that has been pre-populated from Revenue records and on details from your previous return where available.

You must visit each panel of the return that has been pre-populated and ensure the values are correct. You will be unable to submit this return until you have visited these panels. Pre-populated panels are denoted with a yellow tick, illustrated below.

✓ Personal Details

Certain information, for example PAYE details, Social Welfare payments, Relevant Contracts Tax payments, for this year will be provided in the relevant section of the return. These details will assist you in completing this return.

Please note, the Form 11 return is a self-assessed return, therefore you must validate all values on the form to ensure your return is accurate.

If you do not wish to use the pre-populated return, you can press the "Discard" button below. Otherwise press "Proceed" to open the pre-populated return.

Discard Proceed

Figure 23: Option to select a pre-populated Form 11

Panel	Details prefilled
All panels	Where a filer has submitted a return in the previous year, some of the detail from that previous year's return is included in the panels marked with a 'yellow' tick.
Personal Details	Information from a previous year's return or from Revenue's customer records in respect of date of birth; where the information is on record. Spouse details and Basis of Assessment will be pre-populated from Revenue's records where possible. Date of marriage is pre-populated from a previously filed Form 11.
Self Employed Income	Details of certain payments are presented in a table at the start of the panel. These include income from the Department of Agriculture and Food and information from eRCT payment notification filings (Gross payment and period) Note: the table does not form part of the return, but information provided can be input to the relevant fields of the Self Employed Income panel (as

Panel	Details prefilled
	income or capital) or to the Exempt Income panel (if relevant).
Irish Rental Income	The rental income panel may be pre-populated with information (i) if the taxpayer is registered with the Residential Tenancies Board, (ii) payments received under the Housing Assistance Programme (HAP). These payments are presented in a table at the start of the Rental Income panel. The details of payments included in the table do not form part of the return, and the payments information must be input in the relevant field in the panel.
PAYE/BIK/Pensions (1)	The 2021 pay, tax and USC amounts will be pre-populated into the fields of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, from the payroll information submitted by employers/pension providers. Remote Worker Relief – where the information has been uploaded on the Revenue Receipts Tracker.
PAYE/BIK/Pensions (2)	Social Welfare Payments, Benefits or Pensions Received – where the information has been received from the Department of Social Protection.
Personal Tax Credits	HRI credit – carried forward if still applicable (and claims are on HRI online). Stay and Spend – where the information has been uploaded on the Revenue Receipts Tracker Health Expenses – where the information has been uploaded on the Revenue Receipts Tracker
Capital Gains	The CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. 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.
CGT Self Assessment	As per the Capital Gains panel, the 'Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information.
Statement of Net Liability (Pay and File) screen	The amount of RCT credit available for offset against the customer's Preliminary Tax is displayed for information purposes. The amount of RCT credit will be automatically offset against a preliminary tax declaration, and any remaining credit will be offset against any outstanding Income Tax liability.

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[...]