

Income Tax Return for the year 2021 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2022.

Use any envelope and write 'FREEPOST' above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2021 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2021

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2022, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2021 TO 31 DECEMBER 2021

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2021.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of:

- all the sources of my income and the amount of income derived from each source in the year 2021, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2021.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Signature

Date

 / /

Capacity of Signatory (Insert) Tax Payer Tax Advisor Other (Specify)

Main Residence Address

Eircode

Telephone Number

Agent's Details

Tax Adviser Identification No. (TAIN)

Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2021, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

Panel	Page No.(s)	Question No.(s)
◆ Personal Details	4	1 - 3
◆ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	5	4 - 13
◆ Income from a Trade or Profession	7	14 - 15
◆ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	8	16 - 23
◆ Exempt Income	10	24 - 26
◆ Property Relief Surcharge - S. 531AAE	10	27
◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	28 - 42
◆ Annual payments, Charges and Interest paid	12	43 - 52
◆ Claim for Tax Credits, Allowances and Reliefs for the year 2021	14	53 - 78
◆ Capital Acquisitions in 2021	19	79
◆ Capital Gains and Chargeable Assets	19	80
◆ Property Based Incentives on which Relief is claimed in 2021	20	81

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>														
P	H	A	R	M	A	C	I	S	T						
	0	1	0	1	2	0	2	1							
	3	1	1	2	2	0	2	1							
	3	1	1	2	2	0	2	1							
				1	9	0	0	0	.00						
									.00						
				5	5	0	0	.00							

INCORRECT

Example of correct and incorrect entries.

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>													
<i>Pharmacist</i>															
	D	1	J	a	n	-	2	1							
	-	3	1	D	E	C	2	1							
	3	1	D	E	C	2	1								
				1	9			.00							
								.00							
								N/A	.00						
				€	5	5	0	.00							

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5 - Pension(s) / Annuities (subject to PAYE)

Name of Payer(s)

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Pension Company PAYE Registered Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

The following details are available from your final payslip for 2021

Pension / income for USC

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

USC paid

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Pension / income for income tax

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Income tax paid

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A

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Amount of tax deducted

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

7 - Lump sums from Relevant Pension Arrangements (S. 790AA)

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2020, both dates inclusive

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) (i) Amount of lump sum(s) paid in 2021

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Amount of lump sum paid in 2021 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

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(c) Tax free amount, if any, for 2021

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(d) Amount of excess lump sum(s) for 2021

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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(g) Where amount at (d) includes an amount paid under the rules of a QOPP:

(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))

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(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)

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8 - Payments from Department of Social Protection

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Parent's Benefit / Adoptive Benefit / Health & Safety Benefit / Pandemic Unemployment Payment (PUP) etc. received in 2021.

Type of payment

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Taxable amount of payment in 2021

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9 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)

(i) Amount of USC deducted in 2021

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Amount of tax deducted in 2021

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)

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(c) Distributions from a PRSA (S. 787G)

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10 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)

Name of Payer(s)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Gross amount of payment(s)

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Nature of Benefit(s)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Amount chargeable to tax

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--

Self

Spouse or Civil Partner

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.

* Capital / Balancing Allowances for the year 2021

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Capital Allowances used against rental income in the year 2021

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Capital Allowances available for carry forward or offset

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Excess Case V Capital Allowances

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2021 against your other income, state the amount of unused Capital Allowances available for offset against other income:

(a) To which S. 409A applies (restricted to €31,750)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) To which S. 409A does not apply (no restriction applies)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Losses - Amount of unused losses from a prior year

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

19 - Payments received under a Legally Enforceable Maintenance Arrangement from which Irish Tax was not deducted

Gross amounts (exclude any amounts in respect of children)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

20 - Untaxed Income arising in the State

Irish Government Stocks

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Irish Exchequer Bills

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Other Investments

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Total untaxed income arising in the State

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

21 - Irish Deposit Interest / Credit Union Dividends

Number of ordinary Deposit Accounts held

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--	--

Gross Deposit Interest / Credit Union Dividends received (on which **DIRT was not deducted**)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Gross Deposit Interest / Credit Union Dividends received on which **DIRT was deducted**

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Gross Interest received from **Special Savings Account(s)** on which **DIRT was deducted**

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

If you are exempt from income tax and you or your spouse or civil partner are either **65 or over**, or you are permanently incapacitated insert in the box(es)

22 - Income from which Irish tax was deducted

(State gross amount)

(a) Annuities

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) Covenant

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(c) Settlements

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(e) Estate Income

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(f) Patent royalty income

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(including income previously exempted under S. 234)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Total Irish taxed Income [(a) to (f) inclusive]

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

23 - Irish Dividends

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(ii) Gross amount of dividends received from a REIT

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
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Self

Spouse or Civil Partner

EXEMPT INCOME**24 - Exempt Income for Childcare Services**

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

25 - Exempt Income

Source of Income

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Amount of Income

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26 - Exempt Income from Personal Injury

Amount of gross income

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Tax deducted, if any, on income

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Please attach supporting documentation detailing any tax deducted from your personal injury compensation payment and / or income.

PROPERTY RELIEF SURCHARGE - S. 531AAE

27 - (a) If your aggregate income for the 2021 tax year is €100,000 or more, insert in the box(es) and complete line (b)

(b) Amount of specified property reliefs used in 2021

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FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

28 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received

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29 - US Dividends

Amount of gross US Dividends

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Foreign tax deducted (if any, and not refundable)

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30 - Canadian Dividends

Amount of net Canadian Dividends

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Foreign tax deducted (if any, and not refundable)

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31 - Other Foreign Dividends

Amount of gross Other Foreign Dividends

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Foreign tax deducted (if any, and not refundable)

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32 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 29, 30 & 31), if any

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33 - Foreign Pensions

Gross amount of State Welfare Pension(s)

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Gross amount of all Other Pension(s)

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34 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

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Foreign tax deducted (if any, and not refundable by foreign tax authorities)

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Self

Spouse or Civil Partner

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

43 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2021

											.00
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											.00
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44 - Retainable Charges (for example, Annuities)

Gross amount of Annual payment

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

											.00
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Date of Payment

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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45 - Payments made under Legally Enforceable Maintenance Arrangements

(a) Name of spouse or civil partner

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(b) PPSN of spouse or civil partner, if known

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(c) Insert in the box(es) if spouse or civil partner is non-resident

(d) Date of the legally enforceable maintenance agreement

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
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(e) From which **no tax was deducted** prior to payment

Gross amount of annual payment (exclude any amounts in respect of children)

											.00
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											.00
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(f) From which **tax was deducted** prior to payment

Gross Amount of annual payment (exclude any amounts in respect of children)

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

											.00
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46 - Deeds of Covenant

Insert in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)

Permanently Incapacitated Adult

Adult aged 65 or over*

Name of Covenantant

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Relationship to the Covenantant

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Original date of the Deed of Covenant

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Gross amount of the Annual Payment

											.00
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											.00
--	--	--	--	--	--	--	--	--	--	--	-----

*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

47 - Additional Voluntary Contributions (AVCs)

If you have made Additional Voluntary Contributions to your superannuation fund, insert in the box(es) to indicate the type of payment and give the details requested below

- PRSA AVC

- Other

State the name of the employment where your Superannuation fund is held

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If you are a Specified Sportsman (Schedule 23A) insert in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert in the box(es)

Total Amount paid in 2021 (for which relief has not been claimed or granted in 2020)

											.00
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											.00
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Amount of AVC Contributions already relieved under the net pay arrangement in 2021

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

											.00
--	--	--	--	--	--	--	--	--	--	--	-----

Amount of ordinary contributions already relieved under the net pay arrangement for 2021

											.00
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											.00
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Amount carried forward from a prior year, for which relief has not been obtained

											.00
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											.00
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Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed for 2021

											.00
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											.00
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Total amount of AVC Relief claimed in 2021

											.00
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											.00
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Self

Spouse or Civil Partner

48 - Personal Retirement Savings Accounts (PRSAs)

Only complete Panel 48 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, insert in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

PRSA 1 (Net Pay) Certificate

(Note that amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 12 on page 7)

If you are a Specified Sportsman (Schedule 23A) insert in the box(es)

If you are a member of a pre-Approved pension scheme insert in the box(es)

Total amount paid in 2021 (for which relief has not been claimed or granted in 2020)

Amount of PRSA contributions already relieved under the net pay arrangement in 2021

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed for 2021

Amount contributed by your employer on your behalf to a PRSA

Total amount of PRSA Relief claimed in 2021

49 - Retirement Annuity Contracts (RACs)

If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings

If you are a Specified Sportsman (Schedule 23A) insert in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert in the box(es)

Total amount paid in 2021 (for which relief has not been claimed or granted in 2020)

Amount of RAC Contributions already relieved under the net pay arrangement in 2021

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed for 2021

Total amount of RAC Relief claimed in 2021

50 - Qualifying Overseas Pension Plans (QOPPs)

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2021

Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed in 2021

Amount carried forward from a prior year, for which relief has not been obtained

Total amount of QOPPs Relief claimed in 2021

Self

Spouse or Civil Partner

51 - Interest Relief on Certain Unsecured Home Loans

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under section 9 Finance Act 2013, complete the following:

- (a) Insert in the box(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) Enter date loan taken out
- (c) Enter expiry date of loan
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2021, state the amount of interest on which TRS relief granted
- (e) Insert in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief)
- (f) State the amount of interest paid in 2021 (excluding interest at (d) above)
- (g) State the number of tax years (1-6) prior to 2021 you were entitled to first-time buyer relief
- (h) Insert in the box(es) if the interest at (f) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence, where your first qualifying residence was purchased on or after 1/1/2004

52 - Bridging Loan Interest

Date loan taken out

Amount of qualifying bridging loan interest for this year

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2021

(Note: All tax credits, allowances and reliefs you are entitled to for 2021 must be claimed on this form)

53 - Home Carer Tax Credit

Insert in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:

- Child Permanently Incapacitated Individual
- Individual aged 65 or over Dependent relative living within 2km of claimant

54 - Employee (PAYE) Tax Credit

Insert in the box(es) if claimed

55 - Earned Income Tax Credit

Insert in the box(es) if claimed

56 - Allowable Deductions incurred in Employment

Nature of Employment

Flat Rate Expenses (see www.revenue.ie for a full list of 'Flat Rate Expenses')

Other Unreimbursed Employment Expenses (these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment)

Amount

Superannuation Contributions (where not deducted by employer)

Self

Spouse or Civil Partner

Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

Insert in the box(es) if your employer paid you up to €3.20 per day to cover the additional costs of working from home without deducting tax, PRSI and USC from the amount

State the total amount you received from your employer in 2021 .00 .00

If your employer did **not** make this payment you can claim relief in respect of a percentage of your annual costs. See www.revenue.ie for further information on how to calculate your allowable costs.

Amount claimed for Heat / Electricity .00 .00

Amount claimed for Broadband .00 .00

Number of days worked remotely in 2021

Total of all allowable deductions incurred in employment .00 .00

Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

57 - Blind Person's Tax Credit

Insert in the box(es) if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

58 - Guide Dog Allowance

Number of Guide Dogs maintained by you

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. A copy of this letter should accompany your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

59 - Assistance Dogs for Adults and Children

Number of Assistance Dogs maintained by you

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

60 - Dependent Relative Tax Credit

Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative's income exceeded €15,740 in the year 2021 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on www.revenue.ie for qualifying information.

61 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children

If you wish to claim any of these tax credits, insert in the appropriate box(es) and enter the details requested below

- (a) Single Person Child Carer Credit*
- (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit
- (c) Increased Exemption for Qualifying Children
- (d) Incapacitated Child Tax Credit**

Child's Name	Date of Birth	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.ie for further information.

**To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.ie for further information.

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62 - Employing a Carer

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 insert in the appropriate box(es).

For whom was the carer employed? Self Spouse or Civil Partner Relative

Net cost of **employing** a carer in the year 2021 (after deducting any payments received from Health Service Executive, etc.)

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

63 - Stay and Spend Tax Credit

The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 January and 30 April 2021. Qualifying expenditure relates to amounts spent by you on accommodation and food with registered service providers (details of which are listed on www.revenue.ie). **You must attach receipts for the full amount claimed.** See www.revenue.ie for further information.

Total amount being claimed

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

64 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer

Note that this is **not** Health / Medical Insurance
Name of Insurer

<input type="text"/>	<input type="text"/>
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Amount paid in the year 2021

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

65 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2021 to 31 December 2021 for which tax relief was **not** granted at source **or if your employer paid medical insurance premiums on your behalf or on behalf of your dependents** to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

Insert in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

Adults covered by the policy

Name	Amount
<input type="text"/>	<input type="text"/>

Name	Amount
<input type="text"/>	<input type="text"/>

Child(ren) (if any) covered by the policy

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name	Date of Birth	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

Child's Name	Date of Birth	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount of any personal contribution

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

Date in 2021 the policy was renewed or entered into

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

66 - Start-up Relief for Entrepreneurs (SURE)

(a) Amount subscribed for eligible shares in 2021

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

(b) Name of company in which investment was made

<input type="text"/>	<input type="text"/>
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(c) Tax reference number of company in which investment was made

<input type="text"/>	<input type="text"/>
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(d) Date of the "Statement of Qualification (SURE)"

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

(e) Amount to be treated as a deduction from total income in 2021

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

(f) Amounts to be relieved against:

(i) 2020

(ii) 2019

(iii) 2018

(iv) 2017

(v) 2016

(vi) 2015

(g) Amount to be carried forward to future periods

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

Self

Spouse or Civil Partner

67 - Employment and Investment Incentive (EII)

(a) Employment and Investment Incentive – Shares issued before 8 October 2019

(i) (I) Amount subscribed for shares in 2017 on which additional relief is now due

(II) Enter relevant EII 3A certificate number

(ii) (I) Amount claimed in previous years and carried forward into 2021

(II) Amount claimed in 2021 but unused and carried forward into 2022

(b) Employment and Investment Incentive – Shares issued in 2021 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

(i) Amount subscribed for eligible shares in 2021

(ii) Name of company in which investment was made

(iii) Tax reference number of company in which investment was made

(iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund

(v) Date of the "Statement of Qualification (EII)"

(vi) Amount of investment which qualifies for relief under S. 502(2A)

(vii) Deduction from total income under S. 502(2A)

(viii) Amount to be carried forward to future periods

(c) Employment and Investment Incentive - Shares issued in 2021 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

(i) Amount subscribed for eligible shares in 2021

(ii) Name of company in which investment was made

(iii) Tax reference number of company in which investment was made

(iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund

(v) Date of the "Statement of Qualification (EII)"

(vi) Amount of investment which qualifies for relief under S. 502(2A)

(vii) Deduction from total income under S. 502(2A)

(viii) Amount to be carried forward to future periods

68 - Start-up Capital Incentive (SCI)

(a) Amount subscribed for eligible shares in 2021

(b) Name of company in which investment was made

(c) Tax reference number of company in which investment was made

(d) Date of the "Statement of Qualification (SCI)"

(e) Amount of investment which qualifies for relief under S. 502(2)(a)

(f) Deduction from Total Income under S. 502(2)(a)

(g) Amount to be carried forward to future periods

69 - Tuition Fees

Name of Student

Amount of tuition fees paid, including student contribution, per approved course.

(Do not include administration, exam, registration, capitation fees, etc.)

Insert in the box(es) if a part-time courseInsert in the box(es) if fees relate to an information technology or foreign language training course**70 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2021**

Where you are claiming relief under this incentive scheme also insert these details in Panel 81 on page 20 of this return

The Living City InitiativeYour first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on www.revenue.ie.

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Self

Spouse or Civil Partner

71 - Retirement Relief for Certain Sportspersons

If, during the tax year 2021, you or your spouse or civil partner ceased permanently to be engaged in a 'specified 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 box(es) and give the information requested.

What specific occupation or profession does this claim relate to

Date of Permanent Cessation from specified occupation / profession

Amount of relief claimed for the year 2021

Note: If you are claiming relief for prior years you should submit full details.

72 - Fisher Tax Credit

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

(b) Fisher Tax Credit – amount claimed

73 - Seafarer Allowance

Name of employer

Number of days spent at sea in 2021

74 - Sea-Going Naval Personnel Credit (Naval Credit)

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2020 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

75 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

Gross income from Foreign Employment on which **Transborder Relief** is claimed

Country where the foreign employment is held

Name and address of the Foreign Employer

Employer's tax reference number in the jurisdiction where the employment is held

Individual's tax reference number in the foreign jurisdiction

Amount of foreign tax paid (and not refundable)

Number of weeks foreign employment held continuously (in the year of assessment)

If you are claiming Split-Year Treatment insert in the box(es)

76 - Health Expenses

State the amount of Health Expenses claimed for the year 2021 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Other Health Expenses

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

77 - Home Renovation Incentive (HRI)

Tax credit due for 2021 based on your HRI online claim

78 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 19 July 2016 and 31 December 2021 must be made online. See www.revenue.ie for further information.

Self

Spouse or Civil Partner

CAPITAL ACQUISITIONS IN 2021

79 - If you received a gift or an inheritance in 2021, insert in the box(es)

Note: Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return (Form IT 38) must be made.

A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

The information given above does not satisfy a requirement to file a Form IT 38. For more information see www.revenue.ie. Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS

80 - Capital Gains Tax for the year 1 January 2021 – 31 December 2021

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2021.

	Self	Spouse or Civil Partner
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<input type="text"/>	<input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>
Net Loss(es) in 2021 before S. 604A relief	<input type="text"/>	<input type="text"/>
Unused Losses from prior year(s)	<input type="text"/>	<input type="text"/>
Amount of Gain relieved under S. 604A	<input type="text"/>	<input type="text"/>
Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<input type="text"/>	<input type="text"/>
Note: losses, including losses forward must be used first	<input type="text"/>	<input type="text"/>
Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
Net Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>
Unused Losses for carry forward to 2022	<input type="text"/>	<input type="text"/>

If you have an overall Capital Gains Tax loss in 2021 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2021 to 30 November 2021

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

In respect of net chargeable gains that arose in the period 1 December 2021 to 31 December 2021

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

Double Taxation Relief

If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal. All amounts should be in Euro.

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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81 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084 TCA 1997.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

Residential Property

		Owner Occupier					Investor - Lessor				
Urban Renewal	S.372AP & AR					.00					.00
Town Renewal	S.372AP & AR					.00					.00
Seaside Resort	S.372AU										.00
Rural Renewal	S.372AP & AR					.00					.00
Living over the Shop	S.372AP & AR					.00					.00
Park and Ride	S.372AP & AR					.00					.00
Student Accommodation	S.372AP										.00
Living City Initiative	S.372AAB					.00					

Industrial Buildings Allowance

		Owner Occupier					Investor - Lessor				
Urban Renewal	S.372C & D					.00					.00
Town Renewal	S.372AC & AD					.00					.00
Seaside Resort	S.352 & S.353					.00					.00
Rural Renewal	S.372M & N					.00					.00
Multi-storey Car Parks	S.344					.00					.00
Living over the Shop (Commercial Premises Only)	S.372D					.00					.00
Enterprise Areas	S.343					.00					.00
Park and Ride	S.372V & W					.00					.00
Hotels	S.268(1)(d)					.00					.00
Holiday Cottages	S.268(3)					.00					.00
Holiday Hostel	S.268(2C)(b)					.00					.00
Guest Houses	S.268(2C)(a)					.00					.00
Nursing Homes	S.268(1)(g)					.00					.00
Housing for elderly / infirm	S.268(3A)					.00					.00
Convalescent Homes	S.268(1)(i)					.00					.00
Qualifying Hospitals	S.268(2A)					.00					.00
Qualifying Mental Health Centres	S.268(1C)					.00					.00
Qualifying Sports Injury Clinics	S.268(2B)					.00					.00
Buildings used for certain childcare purposes	S.843A					.00					.00
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B					.00					.00
Specialist Palliative Care Units	S.268(1)(m)					.00					.00
Buildings or Structures in registered caravan & camping sites	S.268(2D)					.00					.00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW					.00					.00
Living City Initiative	S.372AAC					.00					.00
Living City Initiative	S.372AAD										.00
Aviation Services Facilities	S.268(1)(n)					.00					.00

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

						.00					.00
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