Income Tax Return and Self-Assessment for the year 2021 Form 11S



(relating to taxes on income and capital gains for self-assessed individuals)

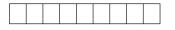
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If you are a mandatory e-Filer you are required to file this return electronically through Revenue's Online Service (ROS) in accordance with Section 917EA Taxes Consolidation Act 1997

ROS is the quickest, most effective and secure way to file your return and pay your tax. It also provides an instant calculation of your Income Tax liability. Access ROS at www.revenue.ie

Personal Public Service Number (PPSN)



Remember to quote your PPSN in any communication with your Revenue office

If submitting this return use any envelope and write "Freepost" above the Return Address **NO STAMP REQUIRED**

Return Address

Office of the Revenue Commissioners Collector-General's Division PO Box 354 Limerick

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 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE:

- 1. 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. A 'chargeable person' is required to complete a Form 11 or a Form 11S 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 or a Form 11S 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 or a Form 11S for that year.
- 4. An individual who was granted share options or opened a foreign bank account in 2021 is a chargeable person.
- 5. A proprietary director is a chargeable person.
- 6. 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 $\leq 126,970$ 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.

If there are any changes under the following headings, not already notified to Revenue, enter the new details below

Nature of Primary Trade,	Business or Activity				
Business Address		Main Residence Addre	SS		
Eircode		Eircode			
Telephone		Telephone			
Taxes Consolidation Act 1 – All the sources of my ind – All disposals and acquis I DECLARE that, to the be	est of my knowledge and belief, this fo 997 of come and the amount of income derive itions of chargeable assets and the ar est of my knowledge and belief, all the eliefs claimed and as regards outgoing	ed from each source in the year 2021 nount of chargeable gains that accrue particulars given as regards gifts and	, and ed to me in the year 2021		
Signature					
Capacity of Signatory					
Contact Details (in case	of query about this return)				
Agent's TAIN		Contact Name			
Client's Reference Telephone or E-mail					
RPC015221_EN_WB_L_1_+		PAGE 1			

2021120	S				٩N	Y P	ANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN							

If you complete and submit this tax return on or before **31 August 2022** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2022** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2022. On that date you must also pay any balance of tax due for 2021. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11S Helpsheet**

A 'Guide to Completing 2021 Pay & File Self-Assessment Returns' is available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2021 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

A PERSONAL DETAILS

2	State your civil st partnership, wido living apart, in a c a former civil part	owed, surviv civil partners	ing civil	l partr	ner, m	narrie															
3	If your personal c		es char	nged i	in 202	21 enf	ter da	ate of cl	nange								DD	/	M/5	dγ	YY
		ND						· · · ·				т г			, , , , , , , , , , , , , , , , , , , 				'`∟ 		
	State previous civ	vil status (i.e	e. single	e, mai	rried,	etc.)								+	$\left \right $			+			$\left \right $
4	If married or in a	civil partner	rship, in	isert 🛛	⊠ in tl	he bo	ox to i	indicate	basis o	of as	ses	sme	nt a	ppli	cable	for	202	1			
	Joint assessment		•					ment							treat			Γ	٦		
5	Spouse's or Civil	Partner's D	etails		L													_	_		
(a)	PPSN								(d)	C	Date	of B	irth				DD,	/ 14	VI / ``	(Y	ΥY
(b)	Surname						\square		(e)	G	Gend	ier			Male	; [Fer	nale	e 🗌
			+			\ddagger	+														
(C)	First name(s)								(f)	С	Date	of IV	larra	aige	e or	E				1.	
(-)					\vdash	++					Civil I						יטכ			(Y	ΥΥ
																Г					
6	State the number	•																			
7	If you wish to clai Tax Credit state d								with Dep	oenc	dent	Chil	ld				DD	/ 14	VI / ``	(Y	ΥY
8	Your Date of Birth	n														[DD,	/ M I	4 / 1	ſΥ	ΥY
	Insert ⊠ in the bo you and/ or your								Self	1							Spou Civil				1 .
10	Permanently Inca	apacitated																			
12	A holder of a 'full' to one under EU			aving	entitl	lemer	nt														
13	Entitled to an exe	•																			
(a)	State reason - Se	əlf																			
(b)	State reason - Sp		vil Partr	ner																	
	tory Disclosure																				
19	The number assigned Revenue Commis																				
20	Reportable cross- reference number		ngemer	nt																	
	ession of Doubt													ax la	aw to	o ar	ıy ite	em in	n the	;	

2021120	S ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE AN EN	NTRY SHOULD BE LEFT BLANK
PPSN			
		Primary Trade	Trade 2
101	State whether trade refers to self or spouse or civil partner		
102	Description of Trade		
	(you must clearly describe the trade)		
127	Gross Income (Sales / Receipts)		
139	Total Expenses		.00
108	Net Profit (if a loss show 0.00) Start Your Own Business relief	· 00	.00
109	If you are claiming relief under S. 472AA for starting y	our own business	
(a)	State the date of the commencement of the new busin		
(b)	Insert ⊠ in the box to confirm that you have been une immediately before the commencement date (see For more information)		
113	Total Capital Allowances	.00	.00
116 (d)	Current year loss for offset against other income - claim under S. 381 / 392		.00
117 (a)	Loss Forward from a prior year - S. 382	.00	
119 (a)	Farmers Relief for qualifying farmer under S. 667B used in 202		
(b)	Relief for qualifying farmer under S. 667B used		
(C)	in prior years Insert \square in the box if you are a partner in a Registered		
	Farm Partnership as defined by S. 667C	·	
(d)	Relief for partner in Registered Farm Partnership under S. 667C used in 2021		.00
(e)	Relief for partner in Registered Farm Partnership under S. 667C used in 2020	,	.00
(f)	Relief for partner in Registered Farm Partnership under S. 667C used in 2019	,	
(g)	Insert \boxtimes in the box if this trade relates wholly or in par		
(h)	Insert ⊠ in the box if you wish to elect for income aver for the year 2021 (and subsequent years)	raging	
(i)	Insert 🖾 in the box if the assessable profits for this ye are computed in accordance with S. 657 (income average)		
(j)	Insert 🗵 in the box if you wish to withdraw from incom		
(k)	for the year 2021 (i) Insert \boxtimes in the box if you wish to temporarily elect o		
	income averaging for this year in accordance with S (ii) Enter the amount of adjusted net profit which would		
	year if you had not applied for income averaging		.00
121	Professional Services Withholding Tax (PSWT)		
	withheld in the year (before any interim refund)	/ithheld	
C IRIS	H RENTAL INCOME	Self	Spouse or
Residen 204	Itial Property Gross Rent Receivable		Civil Partner
204	Expenses	· · · · · · · · · · · · · · · · · · ·	
206 Comme	Net Rental income after expenses (if a loss show 0.00 rcial property, land and all other sources of Irish ren		,,,00
209	Gross Rent Receivable		-00
210	Expenses		
211	Net Rental income after expenses (if a loss show 0.00		
	Allowances Wear and tear on fixtures and fittings		
215	Unused losses from a prior year		
-	r - · / - ···		

2021120	ANY PANEL(S) OR SECTION(S) THAT	T DO NOT RE	EQUIRE AN EN	NTRY SHOULD BE LEFT BLANK
PPSN				
D EMP	PLOYMENT / PENSION DNE	Employme	nt / Pension 1	Employment / Pension 2
Details e	/ment / Pension, etc. subject to PAYE entered at Lines 218 to 220 are relevant to Lines 221 to 227	Self	Spouse or Civil Partner	Spouse or Self Civil Partner
217	Insert 🖾 in the box to indicate to whom the income refers			
218	Employer's / Pension Provider's PAYE registered number			
219	Employer's / Pension Provider's name			
220	Gross amount of taxable income for this employment / pension (available from your final payslip for 2021)	,	,)
221	 Source of income (insert ⊠ in the relevant boxes) (a) Employment (g) Income in lieu of Social Welfare Payments (h) Pension - Early Farm Retirement (i) Pension - Employment pension (j) Pension - RAC or PRSA 			
222	(a) Net tax deducted / refunded in this employment	,,_,		
222	(b) Insert ⊠ in the box if the tax figure above was a refund			
223	Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2021)	,	00	
224 (a)	Net USC deducted / refunded in this employment	,,,],,,
(b)	Insert $oxtimes$ in the box if the USC figure above was a refund			
226	Payment frequency Weekly Fortnightly Four weel Monthly Other			
227.	Is relief due under S. 480B ("week 53")	Yes	No	Yes No
	⁻ WO USC refunded during the year	Se	If	Spouse or Civil Partner
231	PAYE Tax refunded by Revenue for the			
232	Income Tax year 2021 Arr PAYE Tax underpaid (amount collected by			
	Revenue by reducing your tax credits for 2021)	,,		
233 238 (b)	Amount of USC refunded by Revenue for the year 2021 Allowable Expenses incurred in Employment	,	,)
	(i) Flat Rate Expenses(ii) Expenses, other than Flat Rate Expenses, paid by)
	the claimant wholly, exclusively and necessarily in the		.00)
	(iii) Remote Working (eWorking) expenses		_, _ _ 00	
044				
241 243	Carer's Allowance paid by Department of Social Protection Other taxable Social Welfare Payments, Benefits or		00	
	Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan Parent's Benefit, Adoptive Benefit, Health & Safety Benefit, (See Form 11S Helpsheet for more information)			ity Benefit,
E FOF 302	REIGN INCOME (enter amounts in €) Foreign Pensions			
(a)	Amount of State Welfare Pension(s)		.00)
(b)	Amount of all Other Pensions		,)

2021120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN E	NTRY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
402	Irish Income where tax not deducted at source	.00
403 (a)	Irish deposit interest where DIRT deducted	
408	Irish income which suffered tax at the standard rate, other than Line 403(a) above	
412 (a)	Gross amount of income from sources , , , ,	,
(b)	Amount of tax deducted	
(C)	Details of income source(s) at Line 412(a)	
415(a)	Income received under Rent-a-Room Relief Scheme	
416	Gross income from exempt Childcare Services	.00
H CHA 503	ARGES AND DEDUCTIONS Maintenance payments where tax was not deducted (exclude any amounts in respect of children)	.00
I CLA	IM FOR TAX CREDITS, ALLOWANCES, RELIEFS, etc	
514 (a)	Home Carer Tax Credit - Amount due for 2021	
515	Employee Tax Credit - Insert 🗵 in the box if claimed	
516	Earned Income Tax Credit - Insert 🗵 in the the box if claimed	
517 (a)	Blind Person's Tax Credit - Insert 🗵 in the box if due	
(b)	Guide Dog - Number of Guide Dogs maintained by you	
518	Assistance Dog - Number of Assistance Dogs maintained by you	
519 (a)	Dependent Relative Tax Credit - Amount claimed	00
(b) 521	Number of Dependent Relatives Stay and Spend Tax Credit Total amount being claimed	
526		
(a)	State the name of the student	
(b)	Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)	.00
(c)	Insert 🗵 in the box if a part-time course	
(d)	Insert \boxtimes in the box if fees relate to a training course	

2021120S ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN PPSN
527 Single Person Child Carer Credit If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)
If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual Child 1 Child 2
(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.
(i) Child's First Name
(ii) Child's Surname
(iii) Child's Date of Birth
(iv) Child's PPSN
(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacit Child 1 Child 2
(vi) In the year ended 31 December 2021 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months Yes No
(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)
(vii) In the year ended 31 December 2021 were you living with another person as a couple Yes No No
(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No
(b) Relinquishing a Claim to Single Person Child Carer Credit To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State
(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)
(ii) His or her PPSN (if known)
(c) Claim for Single Person Child Carer Credit - Secondary Claimant To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result
of the primary claimant relinquishing his or her entitlement to the tax credit (i) In the year ended 31 December 2021 did the child(ren) named above reside with you for not less than 100 days Yes No
(Note : in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)
(ii) In the year ended 31 December 2021 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No
(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No
(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)
(v) His or her PPSN (if known)

(Note: It is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

2021120	S ANY PANEL(S) OR SECTION(S) T	HAT DO NO		AN ENT	RY SHC	OULD BE	E LEFT B	3LAN	١K
PPSN			Self				use or I Partne	r	
	Incapacitated Child Tax Credit - State number of incap (Note : to qualify for this credit you should submit a com together with a form ICC2 certified by a medical practition	pleted form I(oner)							
531	Home Renovation Incentive (HRI) Tax credit due for 2 based on your HRI online claim	2021	,	- 00			_,		00
	Health Expenses incurred by you (and your spouse or	civil partner i	f you are tax	ed unde	r Joint A	ssessme	ent)		
537 (a)	Nursing Home expenses incurred in 2021		,	.00					
(b)	PPSN of nursing home resident								
(c)	Name and address of Nursing Home, include Eircode (if known)								
541	Total Deductions , (Nursing Home only) i.e. sums received from local authority, medical insurance, etc.			.00					
542	Net amount of Nursing Home expenses on which tax relief is claimed			.00					
543	Non-Routine Dental Expenses incurred in 2021 (per	r Med 2)	,	- 00					
544	'Other' Health Expenses incurred in 2021			.00					
548	Total Deductions (Non-Routine Dental Expenses and Health Expenses only), i.e. sums received from local au		,	. 00					
549	medical insurance, etc. Net amount of Non-Routine Dental Expenses and 'C Health Expenses on which tax relief is claimed	Other'	,	.00					
	Additional tax credit or relief claimed not shown els	sewhere							
	State amount	,	_,		,[,	,].[
	Enter details								
K CAD	ITAL ACQUISITIONS IN 2021								
701	If you received a gift or an inheritance in 2021, insert 🗵	in the box	Self				ouse or vil Partn		
	 (Note: 1. Where the value of a gift or an inheritance, who rafter 5 December 1991 within the same grown return must be made 2. A gift is treated as having been received on the the date of death of a person) 	oup, exceeds ne date of the	80% of the r	elevant t	hreshold	d, a Capi	ital Acqu	isitio	ns Tax
L CAP	ITAL GAINS - Capital Gains for the year 1 Janua	ary 2021 - 3	1 Decembe	er 2021					
801	Description of Assets								
801 (I)	Total Consideration		,		,	.00			
805 (f)	Claims to Relief - Self (specify relief)								
	Enter amount of consideration],	. 00			
806 (f)	Claims to Relief - Spouse or Civil Partner (specify relief)								
	Enter amount of consideration		<u> </u> ,],	.00	60 or		
816	Net Chargeable Gain		Self				se or Partner		
	After Personal Exemption (max €1,270 per spouse or civil partner & not transferable) (Note: losses, including losses forward, must be used f	first)	,	· 00],],	<u> </u>	00

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O - SELF ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250

REMEMBER

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2022

936 Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period

(b) Amount of tax chargeable for this period

(Note: This is the amount of your total income for this year before taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

Amount of tax chargeable for this period (i) Amount of income tax chargeable for this period	.00
(Note: This is the amount of income tax charged on the above income, after taking allowances, but before any tax credits such as personal tax credit, medical expenses	
(ii) Amount of USC chargeable for this period - self	.00
(iii) Amount of USC chargeable for this period - spouse or civil partner	.00
(Note: This is the amount of USC chargeable on all of your income (including emplo USC has been deducted at source))	oyment and pension income where

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(iv) Amount of PRSI chargeable for this period - self

(v) Amount of PRSI chargeable for this period - spouse or civil partner

(Note: This is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period

(Note: This is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below

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(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below

(Note: This is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source

(Note: The amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

- (d) Amount of tax payable for this period
- (e) Amount of tax overpaid for this period

(Note: This is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

(f) Amount of surcharge due under S. 1084 because of late filing of this return

(Note: If you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

2021120S	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	TRY S	HOU	LD B	ΕL	.EFT	BLA	NK
PPSN								
	arge due under S. 1084 because of non-compliance with ax (LPT) requirements		,[,	,		- 00
either pay the L as if this return increased by 10	this return on time, but at the date of filing, you have failed to submit you PT due or enter into an agreed payment arrangement, a surcharge should was filed late by two months or more. Therefore the amount payable in yo % subject to a maximum increased amount of €63,485. Where the LPT is at of the surcharge will be capped at the amount of the LPT liability payable	l be ac ur Self subse	Ided 1 -Asse	to the	e fin ent	al lial shou	bility Ild b	
(h) (i) Amount of ta	x paid directly to the Collector-General for this period		,[,	,		. 00
	e amount of tax already paid to the Collector-General, i.e. your 2021 Prelin ayments which are now due and will be paid at the time this return is bein				Do	not i	nclu	de
(ii) amount of ta	x deferred under S. 657(6A)				,	,		.00
(i) (i) Balance of ta	x payable for this period		,[,	,		. 00
	x payable amount at (d) above, plus the amount of any surcharge due at ((h) (i) and the amount of tax deferred at (h) (ii))	f) or (g), les	s the	am	ount	of ta	ax
(ii) Balance of ta	ax overpaid for this period		∟,∟		,	, 📖		- 00
	c overpaid amount at (e) above, less the amount of any surcharge due at (h) (i) and the amount of tax deferred at (h) (ii))	(f) or (3), plı	us the	e an	noun	t of t	ax
I DECLARE the above to	be my Self-Assessment to Income Tax for the year 2021							
Signature		Date	e	D	M	M / Y	Ý	ΥY
Capacity of Signatory								
937 Self-Assessment -	- Capital Gains Tax							
(a) Amount of charg	eable gains arising for this period				\Box .			. 00
(Note: This is th	e amount of chargeable gains for this period less any reliefs which reduce	the cl	, narge	able	, gaiı	n)		
(b) Amount of tax ch	argeable for this period		,[,	, 🗌		- 00
	e amount of tax chargeable on the chargeable gain after taking account o personal allowance or transfer of business to a company)	f any o	leduc	ctions	s, re	liefs	or	
(c) Amount of tax pa	yable for this period		,[,	,		- 00
(Note: This is th from tax chargea	e amount of tax due after any Retirement Relief or Credit for Foreign Tax able)	paid ha	ave b	een o	ded	ucteo	ł	
(d) Amount of surch	arge due under S. 1084 because of late filing of this return		L,L		,	,		. 00
(Note: See 936(f))							
(e) Amount of surch requirements	arge due under S. 1084 because of non-compliance with LPT		,[,	,		.00
(Note: See 936(g))							
(f) Amount of tax pa	aid directly to the Collector-General for this period		∟,∟		,	,		. 00
	unt entered here will be the amount of direct tax paid for the year plus any ear from another year or tax type)	amou	nts th	nat m	ay I	have	bee	n
(g) (i) Balance of ta	x payable for this period		∟,∟		,	,		. 00
(ii) Balance of ta	x overpaid for this period		,[,	,		. 00
I DECLARE the above to	be my Self-Assessment to Capital Gains Tax for the year 2021							
Signature		Date	•	D/	M	M / \	Ý	ΥY
Capacity of Signatory								

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PPSN					
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Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie**

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA

IBAN (Maximum 34 characters)

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If you are married or in a civil partnership and have opted for Joint Assessment in 2021, please provide your spouse's or civil partner's bank account details

IBAN (Maximum 34 characters)

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(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert 🗵 in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

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(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

PAY AND FILE - 31 OCTOBER 2022

Please read the important information on this page before completing the payslip overleaf

IMPORTANT Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at **www.revenue.ie**.

2. myAccount

myAccount customers can make payments online by clicking on the myAccount link on the Revenue home page. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment. You can make payments online using:

- a debit card or a credit card
- a once off debit a 'Single Debit Instruction' using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at **www.revenue.ie** or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf. Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the Collector-General at the address below.
- A once off deduction will be taken from your account no earlier than 31 October 2022 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

- Ensure that you allow sufficient time at least three working days for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office. Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

> Please return completed Single Debit Authority to: COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

PPSN

PAY AND FILE 31 OCTOBER 2022

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2022:**

Preliminary Tax for the year of assessment 2022 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2021

Return of Income and Capital Gains for the year of assessment 2021

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General**, **PO Box 354**, **Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue Online Service or myaccount Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2022

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2022 or 100% of your final liability for 2021. If you are paying your 2022 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2021

Insert any outstanding balance of Income Tax for the year of assessment 2021. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods. If you have calculated that you have no Preliminary Tax 2022 or Balancing Amount 2021, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the LPT Branch on **01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

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