

Form 1

Tax Return and Self-Assessment for the year 2016 (relating to taxes on income and capital gains)



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GCD

Remember to quote this number in any communication with your Revenue office

Tax Reference Number

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Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically

Access ROS at www.revenue.ie

This Return form is for use by the following: (Indicate which one applies by inserting in the appropriate box)

- Trusts - the return should be made by the trustees
- Estates under administration - the return should be made by the personal representatives
- Corporations and other bodies of persons - the return should be made by the treasurer, auditor or receiver

Returns by partnerships should be made on Form 1(Firms)

Returns by individuals should be made on Form 11

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 2016 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2016

NOTICE

You are hereby required, under Sections 879 and 959I Taxes Consolidation Act 1997, to prepare and deliver to the above address, on or before 31 October 2017, a statement for assessment to tax for the year 2016 and a statement of capital gains which accrued in the year 2016. On that date you must also pay any balance of tax due for 2016. **If you file the return on or before 31 August 2017 Revenue will complete the self-assessment for you.** This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2017 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.**

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point of issue in the entry fields provided on page 18.

When completing this Return, remember:

- Write clearly and accurately within boxes
- Any panel(s) or section(s) that do not require an entry should be left blank
- In date boxes enter the format of Day/Month/Year, e.g. 31/10/2016
- Use BLUE ink when completing this form
- If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s)
- If submitting this return use any envelope and write 'Freepost' above the Return Address. You do not need to attach a stamp
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated

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 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

The persons responsible for completion of this return are outlined above.

I DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2016 and a correct statement of capital gains which accrued in the year 2016.

Signature

Date

/
 /

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-Mail

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A - DETAILS OF TRUST, ESTATE, CORPORATION OR OTHER BODIES OF PERSONS [1 - 9]

1. If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** here
 (a) **Nature of Main Activity**

(b) **Address of first named Trustee, Personal Representative, Officer, etc., include Eircode (if known)**

2. Mandatory Disclosure:

The number assigned to a disclosable transaction by the Revenue Commissioners under Section 817HB

Disclosable transactions must be disclosed to Revenue under the Mandatory Disclosure regime and allocated a Transaction Number which must be included on the relevant tax returns. Any transaction entered into which falls within one of the hallmarks of the Mandatory Disclosure regime (for example where it involves a discretionary trust which enables, or might enable, a person to obtain a tax advantage; and where obtaining that tax advantage is one of the main benefits of entering into the transaction) is a disclosable transaction. Guidance on the Mandatory Disclosure regime is available on **www.revenue.ie**.

3. Details of Trustee(s):

Give the following information in respect of all Trustees. If more than four Trustees attach a separate list set out in the same format.

Name	Private Address, include Eircode (if known)	Date Appointed
		DD / MM / YYYY
		DD / MM / YYYY
		DD / MM / YYYY
		DD / MM / YYYY

4. Settlor:

Give the following information in respect of all Settlers. If more than two Settlers attach a separate list set out in the same format.

Name	Address, include Eircode (if known)	PPSN
		_ _ _ _ _ _ _ _ _ _
		_ _ _ _ _ _ _ _ _ _

5. Protector (if any):

Give the following information in respect of all Protectors. If more than two Protectors attach a separate list set out in the same format.

Name	Address, include Eircode (if known)	PPSN
		_ _ _ _ _ _ _ _ _ _
		_ _ _ _ _ _ _ _ _ _

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6. Beneficiaries or Class of Beneficiaries:

Give the following information in respect of all Beneficiaries. If more than two beneficiaries attach a separate list set out in the same format.

	Beneficiary 1	Beneficiary 2
Name of Beneficiary	<input type="text"/>	<input type="text"/>
Address, include Eircode (if known)	<input type="text"/>	<input type="text"/>
Tax Identification Number	<input type="text"/>	<input type="text"/>
Insert <input checked="" type="checkbox"/> in box if they were the beneficiary for the Full year	<input type="checkbox"/>	<input type="checkbox"/>
If not the beneficiary for the full year, enter the start and / or end date as appropriate		
Start Date (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
End Date (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
If no longer a beneficiary at the time of filing this return, insert <input checked="" type="checkbox"/> in the box.	<input type="checkbox"/>	<input type="checkbox"/>

7. Other person exercising control:

Give the following information in respect of all other persons exercising control. If more than two other persons attach a separate list set out in the same format.

Name	Address, include Eircode (if known)	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

8. Distribution of Assets (including cash) out of a Trust:

Date of Distribution	Name and Address of beneficiary, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
<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"/>	<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"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

9. Transfer of Assets (including cash) into a Trust:

Date of Transfer	Name and Address of settlor/disponer/donor, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
<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"/>	<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"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

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B - IRISH INVESTMENT INCOME [101 - 108]

101. Irish Untaxed Income:

- (a) Irish Government Stocks , , , .00
- (b) Irish Exchequer Bills , , , .00
- (c) Irish Credit Union Dividends , , , .00
- (d) Other Loans and Investments arising in the State , , , .00

102. Irish Deposit Interest:

- (a) Gross Deposit Interest received on which **DIRT** was deducted , , , .00
- (b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted , , , .00

103. (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

(ii) Gross amount of dividends received from a REIT , , , .00

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

(i) Gross amount of Dividends , , , .00

(ii) Amount of Dividends used for qualifying purposes in accordance with S. 519(7) , , , .00

104. Settlement, Covenant, Estate income, etc.:

(a) Type(s) of payment(s)

(b) Gross amount received/receivable, where tax was **not** deducted , , , .00

(c) Gross amount received/receivable, where tax was deducted , , , .00

105. Patent royalty income where tax was deducted at source:

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234 , , , .00

(b) Gross amount of other Irish Patent Royalty income , , , .00

106. Gross amount of Other Income where Irish Standard Rate Tax was deducted at source, e.g. Annuities , , , .00

107. Investment Undertakings (S. 739G(2A)):

(a) Gain on deemed disposal taxable at 25% (S. 739E(1)(b)(i)) , , , .00

(b) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii)) , , , .00

(c) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba)) , , , .00

(d) Name & Address of the Investment Undertaking (S. 739E(2A)(b)) include Eircode (if known)

108. Income from Sources not shown elsewhere:

(a) Gross amount of income from sources not shown elsewhere , , , .00

(b) Amount of tax deducted, if any, from this income , , , .00

(c) Details of income source(s)

C - IRISH RENTAL INCOME [201 - 215]

201. *Where a claim to tax relief on **property based incentive schemes** is included at Lines 205(c) or 212(b) insert in the box and give details in Panel K on pages 15 and 16 of this return

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2016, insert in the box

203. Number of properties let

204. Gross Rent Receivable , , .00

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205. Expenses:

(a) Repairs										.00
(b) Allowable interest										.00
* (c) 'Section 23' type relief where 2016 is the first year of claim										.00
(d) Other										.00

206. Amount of chargeable income after expenses but before Capital Allowances and losses (if a loss show 0.00)

										.00
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Commercial property, land and all other sources of Irish rental income

207. Number of properties let

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208. Area in hectares, if applicable

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209. Gross Rent Receivable

										.00
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210. Expenses:

(a) Repairs										.00
(b) Allowable interest										.00
(c) Exempt rental income from the leasing of farmland, under S. 664										.00
(d) Other										.00

211. Amount of chargeable income after expenses but before Capital Allowances and losses (if a loss show 0.00)

										.00
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Capital Allowances:

212. (a) Capital Allowances brought forward from a prior year

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.

* (b) Capital Allowances for the year 2016

										.00
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(c) Capital Allowances used against rental income in the year 2016

										.00
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213. 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 2016 against other income state the amount of unused Capital Allowances available for offset

										.00
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214. Losses - Amount of unused losses from a prior year

										.00
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215. Non-Resident Landlord:

If the trust is a non-resident landlord and the tenant has withheld tax from the rent, state:

(a) PPS Number of tenant(s) (if known)

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(b) Amount of Irish Tax Withheld

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D - FOREIGN INCOME [301 - 321] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See **Guide to Completing 2016 Pay and File Self-Assessment Returns** for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends

Net amount received

										.00
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302. UK Deposit Interest

Gross amount of UK deposit interest

										.00
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303. EU Deposit Interest (excluding UK interest):

(a) Amount of EU Deposit Interest

										.00
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(b) Savings Directive withholding tax credit

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(c) Foreign tax (other than (b) above)

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304. UK 'Other' Interest

Gross amount of UK 'other' interest

										.00
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Grid for Tax Reference Number

305. EU 'Other' Interest (excluding UK interest):

(a) Amount of EU 'Other' Interest

Input field for (a) Amount of EU 'Other' Interest

(b) Savings Directive withholding tax credit

Input field for (b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

Input field for (c) Foreign tax (other than (b) above)

306. Non-EU Deposit Interest:

(a) Amount of Non-EU deposit interest

Input field for (a) Amount of Non-EU deposit interest

(b) Amount of foreign tax deducted

Input field for (b) Amount of foreign tax deducted

307. US Dividends

Enter gross amount

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

Input field for US Dividends

308. Canadian Dividends where Irish tax on encashment was withheld

Enter gross amount

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

Input field for Canadian Dividends (withheld)

309. Canadian Dividends where no Irish tax on encashment was withheld

Enter gross amount

Input field for Canadian Dividends (no withheld)

310. Income from Foreign Trade/Profession on which no foreign tax was deducted

Input field for 310

311. (a) Income from Foreign Trade/Profession on which foreign tax was deducted

Input field for 311(a)

(b) Amount of foreign tax deducted

Input field for 311(b)

312. Foreign Rents:

(a) Number of Foreign properties let

Input field for (a) Number of Foreign properties let

(b) Income from Foreign Rents (enter gross amount receivable)

Input field for (b) Income from Foreign Rents

(c) Expenses:

(i) Expenses relating to this income (excluding interest)

Input field for (c)(i) Expenses

(ii) Allowable interest

Input field for (c)(ii) Allowable interest

(d) Net profit on Foreign Rental properties

Input field for (d) Net profit

(e) Capital Allowances (including Capital Allowances forward)

Input field for (e) Capital Allowances

(f) Losses - Amount of unused losses from a prior year

Input field for (f) Losses

(g) Amount of losses in the year

Input field for (g) Amount of losses in the year

(h) Amount of losses carried forward to next year

Input field for (h) Amount of losses carried forward

(i) Amount of foreign tax deducted

Input field for (i) Amount of foreign tax deducted

Foreign rental losses may be offset only against foreign rental profits

313. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

Input field for 313

Other Foreign Income (excluding UK Income)

(Enter the amount of Irish tax deducted, if any, on encashment of this income at line 316)

314. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted

Input field for 314(a)

(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

Input field for 314(b)

315. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted

Input field for 315(a)(i)

(ii) Amount of foreign tax deducted

Input field for 315(a)(ii)

(b) (i) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted

Input field for 315(b)(i)

(ii) Amount of foreign tax deducted

Input field for 315(b)(ii)

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316. Irish tax deducted on encashment

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317. Foreign Bank Accounts (S. 895) Give the following details for each Foreign Bank Account opened in 2016.

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

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(b) Date account was opened

DD	/	MM	/	YYYY
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(c) Amount of money deposited on opening the account

										.00
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(d) Name & address of intermediary through whom account was opened, include Eircode (if known)

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Foreign Life Policies/Offshore Funds/Other Offshore Products [318 - 321]

318. Foreign Life Policies (S. 730H, 730I, 730J, 730K) Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement:

(a) Payment taxable at 41% (S. 730J(a)(i)(II))

										.00
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(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))

										.00
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(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))

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

(d) Gain taxable at 41% (S. 730K(1)(a)(ii))

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

And in respect of any such policy issued in 2016 give the following additional details:

(e) Name & address of person who commenced the Foreign Life Policy, include Eircode (if known)

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(f) Terms of the policy

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(g) Annual premiums payable

										.00
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(h) Name & address of the person through whom the Foreign Life Policy was acquired, include Eircode (if known)

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319. Offshore Funds (Part 27 Ch 4) Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement:

(a) Payment taxable at 41% (S. 747D(a)(i)(II))

										.00
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(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))

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

(c) Gain taxable at 41% (S. 747E(1)(b)(ii))

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

(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))

										.00
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And in respect of any such material interest acquired in 2016 give the following additional details:

(e) Name & address of Offshore Fund(s)

(f) Date material interest was acquired DD/MM/YYYY

(g) Cost of acquisition to the person of the material interest

(h) Description of that material interest

(i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

320. Other Offshore Products (S. 896) Give the following details in respect of each material interest acquired in 2016 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated funds' (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement:

(a) Name & address of Offshore Product(s)

(b) Name of person who commenced life policy (if appropriate)

(c) Date material interest was acquired DD/MM/YYYY

(d) Cost of acquiring the material interest

(e) Description of that material interest

(f) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

321. (a) Additional Double Taxation Relief due

(b) Details of income sources on which Double Taxation Relief due

E - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [401 - 451] Primary Trade

401. Description of Trade, Profession or Vocation (You must clearly describe the trade) Do not submit accounts with this return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 416-451.

402. If this source of income ceased during the year 2016 state the date of cessation DD/MM/YYYY

Profit assessable in 2016

403. (a) Amount of adjusted net profit for accounting period

(b) Amount of adjusted net loss for accounting period

404. Enter the assessable profit even if this is the same as the adjusted net profit per Line 403(a) (if a loss show 0.00). This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate.

405. Balancing Charges

406. Unused Capital Allowances from a prior year

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Capital Allowances for the year 2016 [407 - 410]

407. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel K on pages 15 and 16 of this return

408. Machinery and Plant □,□□□,□□□,□□□.□□

409. Industrial Buildings and/or Farm Buildings Allowance □,□□□,□□□,□□□.□□
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.

410. Other □,□□□,□□□,□□□.□□

Losses [411 - 413]

411. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2016 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2018. □,□□□,□□□,□□□.□□

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2016 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2018. □,□□□,□□□,□□□.□□
(Note: relief is restricted to a maximum of €31,750.)

(c) If there are no/insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2016 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2018. □,□□□,□□□,□□□.□□

(d) Total loss for offset against other income (by virtue of S. 381 and/or S. 392) □,□□□,□□□,□□□.□□

Unused losses from a prior year

412. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 □,□□□,□□□,□□□.□□

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) □,□□□,□□□,□□□.□□

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) □,□□□,□□□,□□□.□□

413. Terminal Loss Relief

(a) If this trade ceased in 2016 and you wish to claim terminal loss relief for the years 2015, 2014, and 2013 state:

(i) Amount of unused loss in the final 12 months to the date of cessation □,□□□,□□□,□□□.□□

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation □,□□□,□□□,□□□.□□

(b) If you wish to claim terminal loss relief for the year 2016 in respect of a loss made in a subsequent year state:

(i) Amount of the loss relief available for 2016 □,□□□,□□□,□□□.□□

(ii) The date the trade ceased □□/□□□□/□□□□

Review of Income Tax Year 2015 (Only complete this section if a review of 2015 is required)

414. (a) If there was a change in Accounting Date (S. 65(3)) insert in the box

(b) If a cessation of trade took place in 2016 (S. 67(1)(a)(ii)) insert in the box

(c) Profits assessed in 2015 year of assessment □,□□□,□□□,□□□.□□

(d) Revised profits assessable in 2015 year of assessment □,□□□,□□□,□□□.□□

Grid for tax reference number

Credit for Professional Services Withholding Tax (PSWT)

415. Gross withholding tax in the basis period for 2016 on fees for Professional Services

Grid for gross withholding tax

EXTRACTS FROM ACCOUNTS [416 - 451]

Accounts Information Period (must be completed)

Primary Trade

416. From

Grid for start date (DD/MM/YYYY)

417. To

Grid for end date (DD/MM/YYYY)

Pages 10 and 11 must be completed in all cases where the Trust, Estate, etc. is in receipt of trading or professional income, except where either Lines 418 or 419 apply.

418. If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted

Grid for year (YYYY)

419. (a) Where the income arises from a partnership, enter the tax reference of the partnership

Grid for partnership tax reference

(b) Insert [X] in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

Box for Registered Farm Partnership

(c) Insert [X] in the box if this trade relates in whole or in part to Share Farming

Box for Share Farming

Income

420. Sales/Receipts/Turnover

Grid for sales/receipts/turnover

421. Receipts from Government Agencies (GMS, etc.)

Grid for receipts from government agencies

422. Other Income including tax exempt income

Grid for other income

Trading Account Items

423. Purchases

Grid for purchases

424. Gross Trading Profits

Grid for gross trading profits

Expenses and Deductions

425. Salaries/Wages, Staff costs

Grid for salaries/wages

426. Sub-Contractors

Grid for sub-contractors

427. Consultancy, Professional fees

Grid for consultancy/professional fees

428. Motor, Travel and Subsistence

Grid for motor/travel/subsistence

429. Repairs/Renewals

Grid for repairs/renewals

430. Depreciation, Goodwill/Capital write-off

Grid for depreciation/goodwill

431. (a) Provisions including bad debts - positive

Grid for provisions including bad debts

(b) If negative, state amount here

Grid for negative provisions

432. Other Expenses (Total)

Grid for other expenses total

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Capital Account and Balance Sheet Items

Primary Trade

433. Cash/Capital introduced	□, □□□, □□□, □□□.□□
434. Drawings (Net of Tax and Pension contributions)	□, □□□, □□□, □□□.□□
435. (a) Closing Capital Balance - positive	□, □□□, □□□, □□□.□□
(b) If negative, state amount here	□, □□□, □□□, □□□.□□
436. Stock, Work in progress, Finished goods	□, □□□, □□□, □□□.□□
437. Debtors and Prepayments	□, □□□, □□□, □□□.□□
438. Cash/Bank (Debit)	□, □□□, □□□, □□□.□□
439. Bank/Loans/Overdraft (Credit)	□, □□□, □□□, □□□.□□
440. Client Account Balances (Debit)	□, □□□, □□□, □□□.□□
441. Client Account Balances (Credit)	□, □□□, □□□, □□□.□□
442. Creditors and Accruals	□, □□□, □□□, □□□.□□
443. Tax Creditors	□, □□□, □□□, □□□.□□
444. (a) Net Assets - positive	□, □□□, □□□, □□□.□□
(b) If negative, state amount here	□, □□□, □□□, □□□.□□

Extracts from Adjusted Net Profit/Loss Computation

Profit/Loss per Accounts

445. Net Profit per Accounts	□, □□□, □□□, □□□.□□
446. Net Loss per Accounts	□, □□□, □□□, □□□.□□

Adjustments made to Profit/Loss per Accounts

447. Motor Expenses	□, □□□, □□□, □□□.□□
448. Donations (Political and Charitable)/Entertainment	□, □□□, □□□, □□□.□□
449. Light, Heat and Phone	□, □□□, □□□, □□□.□□
450. Net gain on sale of fixed/chargeable assets	□, □□□, □□□, □□□.□□
451. Net loss on sale of fixed/chargeable assets	□, □□□, □□□, □□□.□□

1 1 1 1 1 1 1 1 1 1 1 1

F - EXEMPT INCOME [501 - 502]

501. (a) Profit or gains from **Woodlands**

0,000,000.00

(b) If a loss, enter the amount of the loss

0,000,000.00

(c) Distributions out of exempt profit or gains from **Woodlands**

0,000,000.00

502. (a) **Other Exempt Income**

0,000,000.00

(b) Details of income source(s)

Empty box for details of income source(s)

G - SURCHARGE ON UNDISTRIBUTED TRUST INCOME [503 - 507]

503. Trust Income for the year ended 31 December 2014

(A) 0,000,000.00

504. Deductions:

(a) Allowable Trust Expenses

0,000,000.00

(b) Distributions of income arising in the year 2014 made on or before 30 June 2016

0,000,000.00

505. Total Deductions (504(a) + (b)) multiplied by ¹⁰⁰/₈₀

(B) 0,000,000.00

506. Undistributed Income (A) - (B)

0,000,000.00

507. **Surcharge @ 20% of Undistributed Income**

0,000,000.00

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [601 - 604]

601. Gross amount of **Rents, etc. payable to Non-Residents** in 2016

0,000,000.00

602. **Clawback of Employers' Tax Relief at Source (TRS)**

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees **enter the amount of tax relief at source** granted to you in respect of these premiums

0,000,000.00

Note: do not enter the amount of the insurance premiums paid

603. Gross amount of payment of other **Charges/Annuity(ies)** where tax was deducted

0,000,000.00

604. **Significant Buildings and Gardens** (S. 482)

(a) Amount of relief claimed in 2016

0,000,000.00

(b) Insert in the box if any of the qualifying expenditure was incurred under a passive investment scheme (S. 409C)

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I - CAPITAL GAINS - Capital Gains for the year 1 January 2016 - 31 December 2016 [701 - 713]

701. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			, , .00
(b) Shares/Securities - Unquoted			, , .00
(c) Agricultural Land/Buildings	, .	, .	, , .00
(d) Development Land	, .	, .	, , .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	, .		, , .00
(f) Offshore Funds (S. 747A) chargeable at 40%	, .		, , .00
(g) Commercial Premises	, .		, , .00
(h) Residential Premises	, .		, , .00
(i) Shares or Securities exchanged (S. 913(5))	, .		, , .00
(j) Venture Fund Gains (S. 541C(2)(a))			, , .00
(k) Other Assets	, .		, , .00
(l) Total Consideration			, , .00

Insert in the box(es) to indicate:

702. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>
703. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>
704. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>
705. Chargeable Gain(s) (excluding Foreign Life Policies)	, , .00
706. Previous Gain(s) Rolled-over (now chargeable)	, , .00
707. Net Loss(es) in 2016	, , .00
708. Amount of unused loss(es) from prior year(s) available for offset against chargeable gains above	, , .00
709. Net Chargeable Gain (excluding Foreign Life Policies)	, , .00
710. Chargeable Gain on Foreign Life Policies	, , .00
711. Unused Loss(es) for carry forward to 2017	, , .00

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If you have an overall CGT loss in 2016 there is no need to complete Lines 712 or 713.

712. In respect of net chargeable gains that arose in the period 1 January 2016 - 30 November 2016:

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal DD / MM / YYYY

713. In respect of net chargeable gains that arose in the period 1 December 2016 - 31 December 2016:

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal DD / MM / YYYY

J - CHARGEABLE ASSETS ACQUIRED IN 2016

714. Enter the number of assets acquired and the consideration given:

Description of Assets	Number of Assets	Consideration
(a) Shares (quoted and unquoted)		[], [][][][], [][][][], [][][][] .00
(b) Residential Premises	[][]	[], [][][][], [][][][], [][][][] .00
(c) Commercial Premises	[][]	[], [][][][], [][][][], [][][][] .00
(d) Agricultural Land	[][]	[], [][][][], [][][][], [][][][] .00
(e) Development Land	[][]	[], [][][][], [][][][], [][][][] .00
(f) Business Assets	[][]	[], [][][][], [][][][], [][][][] .00
(g) Antiques/Works of Art	[][]	[], [][][][], [][][][], [][][][] .00
(h) Other	[][]	[], [][][][], [][][][], [][][][] .00

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K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2016 [801 - 832]

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 are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) 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.

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		Sections	Investor - Lessor			
801.	Urban Renewal	S.372AP				.00
802.	Town Renewal	S.372AP				.00
803.	Seaside Resort	S.372AU				.00
804.	Rural Renewal	S.372AP				.00
805.	Living over the Shop	S.372AP				.00
806.	Park and Ride	S.372AP				.00
807.	Student Accommodation	S.372AP				.00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor			
808.	Urban Renewal	S.372C & D				.00
809.	Town Renewal	S.372AC & AD				.00
810.	Seaside Resort	S.352 & S.353				.00
811.	Rural Renewal	S.372M & N				.00
812.	Multi-storey Car Parks	S.344				.00
813.	Living over the Shop (Commercial premises only)	S.372D				.00
814.	Enterprise Areas	S.343				.00
815.	Park and Ride	S.372V & W				.00
816.	Hotels	S.268(1)(d)				.00
817.	Holiday Cottages	S.268(3)				.00
818.	Holiday Hostels	S.268 (2C)(b)				.00
819.	Guest Houses	S.268(2C)(a)				.00
820.	Nursing Homes	S.268(1)(g)				.00
821.	Housing for Elderly/Infirm	S.268(3A)				.00
822.	Convalescent Homes	S.268(1)(i)				.00
823.	Qualifying Hospitals	S.268(2A)				.00
824.	Qualifying Mental Health Centres	S.268(1C)				.00
825.	Qualifying Sports Injury Clinics	S.268(2B)				.00
826.	Buildings used for certain Childcare purposes	S.843A				.00
827.	Specialist Palliative Care Units	S.268(1)(m)				.00
828.	Buildings or Structures in Registered Caravan & Camping Sites	S.268(2D)				.00
829.	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW				.00

2016150

Tax Reference Number

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ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

830. Living City Initiative

S.372AAC

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831. Aviation Services Facilities

S.268(1)(n)

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832. Where the scheme(s) on which you are claiming relief is/are not listed at **Lines 801 - 831** 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).

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L - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [901 - 902]

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 2017

901. Self-Assessment – Income Tax 2016:

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

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(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, 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.)

(b) Total amount of tax chargeable for this period

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

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

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

(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) 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

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(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

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(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

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(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)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements

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(Note: if you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable.)

(h) Amount of tax paid directly to the Collector-General for this period

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(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2016 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted.)

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(i) (i) Balance of tax payable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h))

(ii) Balance of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2016

Signature Date DD / MM / YYYY

Capacity of Signatory

902. **Self-Assessment – Capital Gains Tax 2016:**

(a) Amount of chargeable gains arising for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return [][][][] , [][][][] , [][][][] .00

(Note: see 901(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements [][][][] , [][][][] , [][][][] .00

(Note: see 901(g))

(f) Amount of tax paid directly to the Collector-General for this period [][][][] , [][][][] , [][][][] .00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period [][][][] , [][][][] , [][][][] .00

(ii) Balance of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2016

Signature Date DD / MM / YYYY

Capacity of Signatory

Grid for Tax Reference Number

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)

Grid for IBAN

BIC (Maximum 11 characters)

Grid for BIC

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 [X] in the box and provide details of the point at issue in the entry fields below:

Input box for Expression of Doubt

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

Large text area for (a)

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

Large text area for (b)

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

Grid for amount of tax in doubt

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

Large text area for (d)

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

Large text area for (e)

Name

PPS Number

PAY AND FILE
31 OCTOBER 2017

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 2017**:

Preliminary Tax for the year of assessment 2017 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2016

Return of Income and Capital Gains for the year of assessment 2016

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 On-Line 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 2017

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 2017 or 100% of your final liability for 2016. If you are paying your 2017 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2016

Insert any outstanding balance of Income Tax for the year of assessment 2016. 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 2017 or Balancing Amount 2016, 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 1890 20 02 55** (ROI only) or **+353 1 702 3049** (outside ROI).

Form 1

€ Payslip

PPS No.: 0000000AB

Signature: A.N. OTHER Date: 12-09-2017

Name: **A. N. OTHER**

€ Statement of Net Liabilities
Whole Euro only - **DO NOT ENTER CENT**

Single Debit Authority

Please debit my account no earlier than 31 October 2017 with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 3 00

Income Tax Preliminary Tax 2017

1 5 5 , 5 5 5 , 5 5 5 00

Place X in the box above if Income Tax 2016 is a credit

Income Tax Balancing Amount 2016

2 2 2 , 2 2 2 , 2 2 2 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 , 3 3 3 , 3 3 3 00

P&F
G

PAY AND FILE - 31 OCTOBER 2017

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 On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at www.revenue.ie or phone **1890 20 11 06**.

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 **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line 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 2017 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

- Ensure 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 a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or 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's Division, 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.