

Income tax return form 2023

ROS Form 11

Part 38-01-04H

Document created January 2024

A more recent version of this manual is available.

Summary

The 2023 ROS Form 11 is available since 1 January 2024, both online and in the Return Preparation Facility (RPF).

The Form will be updated in early February 2024 to enable claims for the mortgage interest tax credit. There will be other updates on an ongoing basis, for example to include additional prefilled information from third parties. This manual will be updated to reflect such changes.

Information on the RPF is on the [website](#) and in the Tax and Duty Manual [Guidance on the ROS - Return Preparation Facility \(RPF\)](#).

The updates in previous year Form 11 returns are referenced in the Tax and Duty Manuals (TDM):

[Part 38-01-04G](#) for information on the 2022 ROS Form 11

[Part 38-01-04F](#) for information on the 2021 ROS Form 11

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

General assistance about '[Filing your tax return](#)' is available on the Revenue website, including videos on the most frequently used panels or issues that give rise to most contacts. The [Guide to Completing Pay & File Self-Assessment Returns](#) is published on the website; and has full information on all the panels and fields in the tax return.

Information on [State Aid Transparency Requirements: Publication of information regarding State aid granted to individual taxpayers](#) is in TDM [Part 37-00-39](#).

Table of Contents

1	ROS Form 11.....	5
2	Personal Details Panel.....	5
2.1	Spouse’s details required in joint assessed cases.....	5
2.2	“Follow-up Required”.....	6
2.3	Expression of Doubt.....	6
3	Self Employed Income.....	7
3.1	Professional Services Withholding Tax.....	7
4	Irish Rental income.....	8
4.1	Non-Resident Landlord Withholding Tax.....	8
4.2	Removal of references to Section 97(2)K.....	8
5	PAYE/BIK/Pensions (1).....	8
5.1	Proprietary directors’ bonuses/fees.....	8
5.2	S997A – credit for tax deducted for certain directors and employees.....	9
5.4	Non-refundable foreign tax update.....	9
6	PAYE/BIK/Pensions (2).....	10
6.1	Employments not subject to PAYE.....	10
6.2	Allowable Deductions incurred in Employment.....	10
6.3	Social Welfare Payments.....	11
6.4	Lump sums from relevant (foreign) pension arrangements.....	13
7	Foreign Income.....	13
7.1	Transborder relief – updates to dropdown country field.....	13
8	Personal Tax Credits.....	14
8.1	Personal tax credit.....	14
8.2	Employee tax credit.....	14
8.3	Earned Income tax credit.....	14
8.4	Widowed Person Tax Credit.....	14

8.5 Home Carer's Tax Credit.....	14
9. Calculation: changes and updates.....	14
9.1 USC rates	14
9.2 Income Tax rates	15
10. Capital Gains.....	16
10.1 Calculation.....	16
10.2 CGT Self Assessment	17
11. Other	18
Appendix 1 Extracts From Accounts - mandatory fields and calculation.....	19
Appendix 2 Summary of prefilled information.....	21

A more recent version of this manual is available.

1 ROS Form 11

The ROS Form 11 has 20 'panels'. The updates to the panels for the year 2023 are summarised in this manual, as shown in Figure 1 below.

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

Figure 1: Summary of ROS panels updated in 2023 Form 11

2 Personal Details Panel

2.1 Spouse's details required in joint assessed cases

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

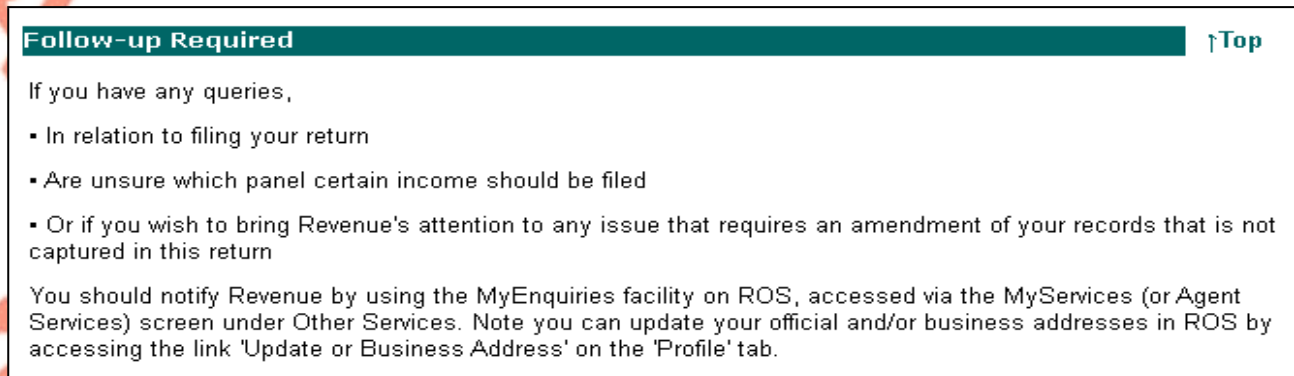
Where spouses' records are linked, both spouses have access to the information on those records for the tax periods noted. If an incorrect PPSN is input, it will result in an incorrect link between cases and will give rise to a risk of data being disclosed incorrectly. Spouse records that are linked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

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

[...]

2.2 “Follow-up Required”

The ‘Follow-up Required’ sub-panel in the Personal Details panel is a reminder for filers that general queries should be raised via MyEnquiries and are not genuine ‘Expressions of Doubt’.



Follow-up Required [↑Top](#)

If you have any queries,

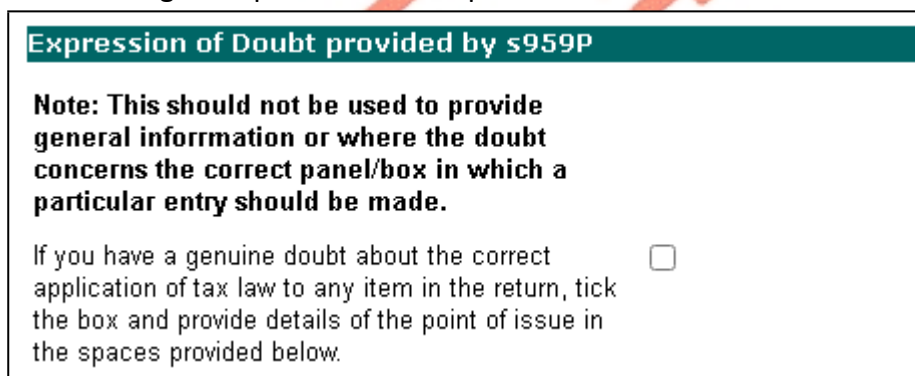
- In relation to filing your return
- Are unsure which panel certain income should be filed
- Or if you wish to bring Revenue's attention to any issue that requires an amendment of your records that is not captured in this return

You should notify Revenue by using the MyEnquiries facility on ROS, accessed via the MyServices (or Agent Services) screen under Other Services. Note you can update your official and/or business addresses in ROS by accessing the link 'Update or Business Address' on the 'Profile' tab.

Figure 2: ‘Follow-up Required’ sub-panel, which advises filers to bring such queries to Revenue’s attention via MyEnquiries

2.3 Expression of Doubt

Guidance on Expression of Doubt (EoD) is set out in the Manual [Part 41A-03-00](#) - Expression of Doubt (Full Self-Assessment) IT/CT/CGT. This includes advice on the information required to ensure that the EoD is valid. It is important that filers making an EoD ensure that the guidance has been followed and that a ‘valid’ EoD is made. The full facts of the matter giving rise to the ‘doubt’ and the relevant research including the applicable tax legislation and the amount of tax ‘in doubt for the chargeable period’ is to be specified.



Expression of Doubt provided by s959P

Note: This should not be used to provide general information or where the doubt concerns the correct panel/box in which a particular entry should be made.

If you have a genuine doubt about the correct application of tax law to any item in the return, tick the box and provide details of the point of issue in the spaces provided below.

Figure 3: EoD sub-panel and Note to advise filers about the correct use of the EoD facility

3 Self Employed Income

3.1 Professional Services Withholding Tax

As per the Form 11 2022, a pre-populated table of PSWT information will be displayed for the first trade entered on the form. The table includes ePSWT Payment Notifications received and interim refunds already claimed for all trades. If there is no PSWT information for a filer, the table may be shown with 'null' values.

The table will include the fields:

- (i) Gross value of payments subjected to PSWT in the basis period for 2023 as per ePSWT
- (ii) Gross value of deductions in the basis period for 2023 as per ePSWT
- (iii) Gross value of interim refunds in the basis period for 2023 as per ePSWT.

Four new fields have been included to replace the existing field:

- "Gross value of payments subjected to PSWT in basis period for 2023"
- "Gross value of PSWT deductions in basis period for 2023"
Do not include credit for Relevant Contracts Tax paid
- "Gross value of interim refunds in basis period for 2023"
- "Gross value of remaining credit to now be refunded in basis period for 2023"

The value of the last field (listed above) "Gross value of remaining credit to now be refunded in basis period for 2023" should be gross PSWT deductions **less** interim refunds.

An error message will be presented if this is not correct. The error message reads:

"Gross value of deductions in basis period for 2023" - "Gross value of interim refunds in basis period for 2023" must equal "Gross value of remaining credit to be refunded in basis period for 2023"

A warning message will be presented if the values in the fields do not match those in the pre-populated table. **Filers should note that this is an advisory message and the filer can continue to file the return.**

The first three fields should match one row in the corresponding pre-populated table, i.e. either the values for the assessable **or** non-assessable spouse. If both spouses are Specified Persons both rows will be populated, and there will be two trades on a Joint Assessed return.

The final field (Gross value of remaining credit to be refunded in basis period for 2023) should be equal to the Gross value of deductions minus the Gross value of interim refunds (both are in the table).

The message shown when a mismatch occurs in any of the four fields is:-

"The values you have entered are inconsistent with the pre-populated table. You should confirm the figures match the most recent data from the ePSWT system; this is available in "Other Services" on the main ROS homepage. Inconsistencies may increase the likelihood of an audit or examination."

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

[...]

4 Irish Rental income

4.1 Non-Resident Landlord Withholding Tax

With the introduction of the online portal for the Non-Resident Landlord Withholding Tax (NLWT) and the system of online notifications of rent paid and deductions, it is planned to use the information from the reporting of the Rental Notifications (RNs) to prefill the Form 11. It is intended to prefill that information in an updated version of the Form 11 2023 to be released at end-January. Accordingly, non-resident landlords wishing to file a Form 11 2023 should note that the NLWT RN information is not yet available in this first version of the Form 11 2023 but the information will be available shortly. This manual will be updated when the NLWT data is available in the Irish Rental Income panel. In the meantime filers, taxpayers or agents, wishing to file Forms 11 2023 with NLWT income can review the RNs and deductions made since 1 July 2023 in the NLWT portal in ROS or myAccount. Further information and guidance will be available in due course.

More detailed guidance on the Taxation of Non-Resident Landlords and the Non-resident Landlord Withholding Tax (NLWT) is set out in TDMs [Part 45-01-04](#), and [part 45-01-04a](#).

4.2 Removal of references to Section 97(2)K

Questions relating to the claiming of “additional relevant interest for the years 2019, 2020 and 2021” are removed from the Form 11 as this provision no longer applies.

5 PAYE/BIK/Pensions (1)

5.1 Proprietary directors’ bonuses/fees

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

The credit taken in the 2023 Form 11 for tax and USC must be a true estimate of the actual taxes deducted from the bonus/fee. The amount of tax credited must not exceed 40% of the taxable income and the amount of USC credited must not exceed 8% of the taxable income. Details of such calculations must be available if requested by Revenue. There may be situations where a proprietary director has received a partial/full refund of tax and USC on the bonus/fee payment in the current year 2024. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2023 Form 11.

Where the source of income is ‘directorship’, additional questions are to be completed to enable filers to report bonuses paid in 2023 but returned on the 2022 Form 11, and bonuses paid in 2024 which relate to the 2023 tax year.

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

[...]

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

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

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

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

[...]

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

[...]

5.4 Non-refundable foreign tax update

Where a filer selects the field 'Amount of non-refundable foreign tax paid on this income' and enters values, a country drop-down menu is presented and the filer is required to select the country where the income was earned.

Amount of non-refundable foreign tax paid on this income	€	<input type="text" value="100"/>
Country where non-refundable foreign tax was withheld		<input type="text" value="Canada"/>
Amount of federal tax only of non-refundable foreign tax withheld	€	<input type="text"/>

This is a required field

Figure 4: Update to 'non-refundable foreign tax paid on this income' field

If 'Canada' is selected from the drop-down menu, additional questions are presented for completion. The additional question is "Amount of federal tax only of non-refundable foreign tax withheld" and this must be populated.

6 PAYE/BIK/Pensions (2)

6.1 Employments not subject to PAYE

The question has been updated to 'Income attributable to the performance in the State of the duties of foreign offices and foreign employments on which PAYE has not been withheld and not subject to exemption'.

The screenshot shows a form titled "Employments" with a dark green header. Below the header, there is a text input field with a red border containing the question: "Income attributable to the performance in the State of the duties of **Foreign offices and foreign employments** on which PAYE has not been withheld and not subject to exemption". To the right of this text is a currency symbol "€" and an empty input box. Below this, there are three more input fields, also with red borders, labeled "Name of Employer", "Tax reference of Employer", and "Address of Employer". The "Address of Employer" field is a larger text area.

Figure 5: Update to question to reflect additional clarification

The taxpayer is required to provide the employer's name, address, and tax reference in that jurisdiction.

6.2 Allowable Deductions incurred in Employment

Detailed guidance about the conditions to qualify, the calculation, the requirement to retain relevant documentation relating to a claim, etc. is set out in the TDM on [Remote Working Relief](#). To claim an allowable e-working expense, the employee must have incurred the cost and it is the responsibility of the employee to retain proof of payment. If an expense is shared between two or more people, the cost can be apportioned based on the amount paid by each individual. If any expenses were reimbursed to you by your employer, for example the allowance referenced in paragraph 4.1 of the TDM on [Remote Working Relief](#), you are required to deduct that from the claim.

Note: filers are required to input the relevant percentage of the costs incurred – **which is 30% of the broadband and/or utility cost – not the full amount incurred**. Caseworker feedback following the filing of the Form 11 2022 is that filers may have overstated the cost of utilities and/or broadband by inputting the full cost instead of the allowable 30 per cent. That gave rise to additional contact from Revenue caseworkers requesting receipts, etc. to validate the claim arising, and delays the processing of the return and/or refund until the matter is clarified.

Allowable Deductions Incurred in Employment		
	Self	Spouse
Nature of employment(s)	<input type="text"/>	<input type="text"/>
Flat rate expenses	€ <input type="text"/>	€ <input type="text"/>
Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office.		
Utility allowed (30% of gross amount)	€ <input type="text"/>	€ <input type="text"/>
Broadband allowed (30% of gross amount)	€ <input type="text"/>	€ <input type="text"/>
Days worked remotely	<input type="text"/>	<input type="text"/>
		<input type="button" value="Calculate"/>
Remote Working (eWorking) expenses	€ <input type="text"/>	€ <input type="text"/>
Remote Working Relief already Claimed via Real Time Credits in 2023	€ <input type="text"/>	€ <input type="text"/>
All other expenses	€ <input type="text"/>	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>	€ <input type="text"/>
		<input type="button" value="Calculate"/>
Total	€ <input type="text"/>	€ <input type="text"/>
Amount referring to Proprietary Directorship income/salary	€ <input type="text"/>	€ <input type="text"/>
Amount referring to Employment income/salary	€ <input type="text"/>	€ <input type="text"/>

Figure 6: Clarification about percentage of Remote Working (eWorking) expenses claimable (30%)

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

[...]

6.3 Social Welfare Payments

The annual social welfare payment figure will be pre-populated to the Social Welfare Payments section. Where a filer opens a prefilled return, the details of social welfare payments received will be included, after mid-January onwards, in the summary table of information presented.

In order that filers declare the social welfare income and include it in the summary calculation of tax due, filers need to fill in the fields in the return from the summary table of information shown. Filers should note that the detail in the summary table of information may include cents, however the social welfare fields are validated to accept whole number values (no cents) only so the figures need to be rounded down.

Social Welfare Payments, Benefits or Pensions Received	
Carer's Allowance paid by Dept. of Social Protection	€ <input type="text"/>
Jobseeker's Benefit (self-employed) - Self.	€ <input type="text" value="100.50"/> Invalid Format. Whole Number must be entered

Figure 7: Social welfare payments require whole number inputs to be entered

Filers should be aware that for the first few weeks of 2024, the 2023 Department of Social Protection (DSP) payment information is not prefilled to the return pending the receipt and processing of updated end-of-year 2023 files from the DSP. The updated 2023 DSP payment information will be available on prefilled returns by end-January so filers in receipts of DSP income should be aware of this if filing a Form 11 2023 in early January and should ensure that the correct information is completed, when it is not prefilled from the DSP or Revenue records..

Filers that open and save a version of the 2023 Form 11 in early January may need to delete that version, having taken note of any amendments made, in order to access the prefilled DSP payment information.

Filers should note that this happens annually for each Form 11 for a short period at the start of the year.

6.4 Lump sums from relevant (foreign) pension arrangements

Finance Act 2022 inserted a new section 200A TCA to provide for the tax treatment of pension lump sum payments arising from foreign pension arrangements that were not provided for under section 790AA. This is effective from 1 January 2023. Filers are advised that this panel will be updated at end-January with additional questions where they have received lump sums from foreign pension arrangements. The additional questions – to be added – will ask the filer to provide details relating to 2023 as below:

- (a) Name of foreign pension arrangement
- (b) Name and address of administrator of the foreign pension arrangement
- (c) Date on which the individual became a member of the foreign pension arrangement
- (d) Amount of lump sum (s) paid in 2023 under the rules of S.200A
- (e) Tax free amount, if any, for 2023 **(max amount €200,000)**
- (f) Amount of excess lump sum(s) for 2023 **(This is d minus e)**
- (g) Portion of amount at (f) chargeable under Case III at the standard rate of income tax **(max amount €300,000 - tax is calculated at 20%)**
- (h) Portion of amount at (f) chargeable under Case III at the higher rate of income tax and liable to USC. **(tax is calculated at 40%, plus USC).**

Figure 8: Updated questions to give effect to section 200A

Additional information is in the [Pensions Manual – Chapter 27](#) (paragraph 15).

7 Foreign Income

7.1 Transborder relief – updates to dropdown country field

The country dropdown list is updated to include UK Scotland, UK England, UK Wales, UK Northern Ireland and UK other.

Transborder Relief

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

Country where the foreign employment is held

Figure 9: Updated country dropdown field.

8 Personal Tax Credits

The summary of credits with updated text or values in the Form 11 2023 is highlighted below

Please Choose from the following tax credits:	
- Approved Sports Bodies	- Nursing Home Expenses
- Blind Persons Tax Credit	- 'Other' Health Expenses
- Claim for Guide Dog	- Owner Occupier Relief
- Assistant Dog Tax Credit	- Permanent Health Benefit
- Dependent Relative Tax Credit	- Personal Tax Credit
- Earned Income Credit	- Seafarer's Allowance
- Employee Tax Credits	- Sea Going Naval Personnel Credit
- Employing a Carer Credit	- Start up Relief (SURE)
- Home Renovation Incentive (HRI)	- Employment and Investment Incentive (EII)
- Rent Tax Credit	- Start-up Capital Incentive (SCI)
- Fisher Tax Credit	- Stay and Spend Tax Credit
- Home Carers	- Single Person Child Carer Credit
- Incapacitated Child Tax Credit	- Widowed Parent Tax Credit
- Medical Insurance Relief	- Tuition Fees
	- Year of Marriage/Registration of a Civil Partnership Review

Figure 10: Highlight of credits with updated values or questions or information notes.

8.1 Personal tax credit

The maximum value of this credit has been increased from €1,700 to €1,775. The married credit was increased from €3,400 to €3,550.

8.2 Employee tax credit

The maximum value of this credit has been increased from €1,700 to €1,775.

8.3 Earned Income tax credit

The maximum value of this credit has been increased from €1,700 to €1,775.

8.4 Widowed Person Tax Credit

The maximum value of this credit has been increased from €2,240 to €2,315. Note the customer's information in the Personal Details panel must reflect the status of 'widowed' or 'deceased civil partner' for the option to claim the widowed person tax credit to be presented on the return.

8.5 Home Carer's Tax Credit

The maximum value of this credit has been increased from €1,600 to €1,700.

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

[...]

9 Calculation: changes and updates

9.1 USC rates

The 2% rate band is updated for 2023. The table below shows the 2022 value and the updated 2023 value in bold font:

2022		2023	
Income up to 12,012	0.5%	Income up to 12,012	0.5%
Income from 12,012.01 to 21,295	2%	Income from 12,012.01 to 22,920	2%
Income from 21,295.01 to 70,044	4.5%	Income from 22,920.01 to 70,044	4.5%
Income above 70,044	8%	Income above 70,044	8%

The reduced rates for individuals aged 70 or over (or, if under 70 holding a full medical card) and whose income is €60,000 or less remains unchanged. The 2022 and 2023 figures are:

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

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

9.2 Income Tax rates

The rates and bands are increased.

Personal circumstances	2022	2023
Single, widowed or a surviving civil partner without qualifying children	€36,800 @ 20%, balance @ 40%	€40,000 @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€40,800 @ 20%, balance @ 40%	€44,000 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€45,800 @ 20%, balance @ 40%	€49,000 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€45,800 @ 20% (with an increase of €27,800 max), balance @ 40%	€49,000 @ 20% (with an increase of €31,000 max), balance @ 40%

10. Capital Gains

10.1 Calculation

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

Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal and gain, which gave rise to the CGT liability that has been paid (to the Collector-General).

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

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

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

10.2 CGT Self Assessment

CGT Self Assessment

- ✓ Personal Details
- Self-Employed Income
- ✓ Irish Rental Income
- ✓ PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- ✓ Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- ✓ IT Self Assessment
- CGT Self Assessment
- Print View

[Help Section](#)

Self Assessment - Capital Gains Tax 2021

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

You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B. This payment will, where available, be shown below

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

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

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

Figure 11: CGT Self Assessment panel

Filers should be aware that line

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

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

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

11. Other

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

[...]

A more recent version of this manual is available.

Appendix 1 Extracts From Accounts - mandatory fields and calculation

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

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

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

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

Figure 12: Option to select a pre-populated Form 11

Panel	Details prefilled
All panels	Where a filer has submitted a return in the previous year, some of the detail from that previous year’s return is included in the panels marked with a ‘yellow’ tick.
Personal Details	Information from a previous year’s return or from Revenue’s customer records in respect of date of birth; where the information is on record. Spouse details and Basis of Assessment will be pre-populated from Revenue’s records where possible. Date of marriage is pre-populated from a previously filed Form 11.
Self Employed Income	Details of certain payments are presented in a table at the start of the panel. These include income from the Department of Agriculture and Food re agricultural support schemes. Filers should note that the tables do not form part of the return , but information provided can be input to the relevant fields of the Self Employed Income panel (as income or capital) or to the Exempt Income panel (if relevant). Information from Revenue’s systems re eRCT and ePWST. eRCT payment

Panel	Details prefilled
	<p>notification filings (Gross payment and period) are included where relevant. ePSWT payment notification filing data is in a table before the PSWT input fields.</p> <p>For the information to be included in the return, the filer <u>must</u> input the data into the relevant fields of the Self Employed Income panel as it is not automatically included.</p>
Irish Rental Income	<p>The rental income panel may be pre-populated with information (i) if the taxpayer is registered with the Residential Tenancies Board, (ii) payments received under the Housing Assistance Programme (HAP). These payments are presented in a table at the start of the Rental Income panel. The details of payments included in the table do not form part of the return, and the payments information must be input in the relevant field in the panel.</p> <p>Letting agents and managers, including internet intermediaries, of premises must file a Form 8-3. If a Form 8-3 was filed on your behalf in the previous year a message will appear as a reminder to declare your rental income.</p> <p>For non-resident landlords, it is intended to prefill information on NLWT Rental Notification filing and deductions. This information will be available in later updates to the 2023 ROS Form 11. Meanwhile, filers, taxpayers or agents, wishing to file Forms 11 2023 with NLWT income can review the RNs and deductions made since 1 July 2023 in the NLWT portal in ROS or myAccount.</p>
PAYE/BIK/Pensions (1)	<p>The 2022 pay, tax and USC amounts will be pre-populated into the fields of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, from the payroll information submitted by employers/pension providers.</p> <p>Remote Worker Relief – where the information has been uploaded on the Revenue Receipts Tracker.</p>
PAYE/BIK/Pensions (2)	<p>Social Welfare Payments, Benefits or Pensions Received – where the information has been received from the Department of Social Protection.</p>
Personal Tax Credits	<p>HRI credit – carried forward if still applicable (and claims are on HRI online). Receipts Tracker</p> <p>Health Expenses – where the information has been uploaded on the Revenue Receipts Tracker</p>
Capital Gains	<p>The CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. The presentation of the CGT payments information is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office.</p>
CGT Self Assessment	<p>As per the Capital Gains panel, the 'Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information.</p>
Statement of Net Liability (Pay and File) screen	<p>The amount of RCT credit available for offset against the customer's Preliminary Tax is displayed for information purposes. The amount of RCT credit will be automatically offset against a preliminary tax declaration, and any remaining credit will be offset against any outstanding Income Tax liability.</p>

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

[...]

A more recent version of this manual is available.