

Income Tax Self Assessment - documents to be submitted with Returns of Income

Part 41-00-04

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Summary

This instruction summarises the requirement to have and retain supporting documentation but it should only be submitted to Revenue when requested.

There is no requirement to submit supporting documentation with a Return of Income except where expressly asked to do so. Supporting documentation including business accounts, must be retained for six years as it may be requested by Revenue for the purpose of an assurance check or an audit.