

Income tax return form 2019 ROS Form 11

Part 38-01-04D

Document reviewed November 2023

Summary

The 2019 ROS Form 11 has been available since 1 January 2020, in both the online and offline ROS facilities. This Manual highlights updates and changes to the 2019 ROS Form 11.

The updates in previous year returns are referenced in the Tax and Duty Manuals:

[Part 38-01-04C](#) for information on the 2018 ROS Form 11

[Part 38-01-04B](#) for information on the 2017 ROS Form 11

[Part 38-01-04A](#) for information on the 2016 ROS Form 11

See Tax and Duty Manual [Part 12-01-03](#) for information on Loss relief for self-employed individuals adversely impacted by Covid-19 restrictions.

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 2019 Pay & File Self-Assessment Returns](#) is published on the website; and has full information on all the panels and fields in the 2019 tax return.

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1 ROS Form 11

The ROS Form 11 has 20 'panels'. The 2019 updates to the panels are summarised in this manual, as shown in Figure 1 below.

Personal Details	1 Updated
Self-Employed Income	2 Updated
Irish Rental Income	3 Updated
PAYE/BIK/Pensions (1)	4
PAYE/BIK/Pensions (2)	5 Updated
Foreign Income	6 Updated
Irish Other Income	7 Updated
Exempt Income	8
Charges & Deductions	9 Updated
Personal Tax Credits	10 Updated
Restriction of Reliefs	11
Calculate	12 Updated
Capital Gains	13 Updated
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
Statement of Net Liabilities	Updated

Figure 1: Summary of ROS panels updated in 2019 Form 11

2 Personal Details Panel

2.1 Requirement for spouse's PPSN in joint assessment cases

Where a taxpayer's status is updated to married and joint assessed, the spouse's PPSN is required and the spouse's details are requested.

Details (Spouse)	
PPSN (this is mandatory where your spouse is resident in Ireland)	<input type="text"/>
★ Surname	<input type="text"/>
★ First name	<input type="text"/>
★ Date of Birth (DD/MM/YYYY)	<input type="text"/>
★ Gender	<input type="text"/> ▼
★ Date of Marriage (DD/MM/YYYY)	<input type="text"/>

Figure 2: Spouse details screen

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 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 could result in an incorrect link 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 such linked cases.

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

[...]

2.2 Non-resident claiming joint assessment – warning message

Married persons and civil partners, where one or both parties are non-resident, are taxed under separate treatment unless all of the income of both parties is fully charged to tax in Ireland. A customer/filer indicates this in the Personal Details screen (2), as shown below.

In the case of married persons/civil partners where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax

If you are married/in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's/civil partner's worldwide income, including foreign income, is chargeable to income tax in Ireland and you wish to claim the Married Couple's or Civil Partner's tax credit, tick box.



Figure 3: Tickbox for non-residents claiming joint assessment

As there have been a number of instances where this box is ticked but the worldwide income of both parties is not taxable in Ireland, a new warning message has been added. The new warning message is presented to a filer at the end of the Personal Details panel and the filer is required to confirm that the information is correct before he or she can proceed from that panel.

Form 11 for period 01/01/2019 to 31/12/2019

Warnings

✓ Personal Details	Non-resident claiming Joint Assessment Warning: You are non-resident and have claimed joint assessment. You have made a declaration that all your worldwide income is taxable in Ireland. If this is correct, click "Proceed" below. If this is not correct and all your and your spouse's worldwide income is not taxable in Ireland, please go back and change the basis of assessment to Separate Treatment. You will need to complete the Form 11 in full again. Your spouse may need to make a return in their own name, depending on their income that is taxable in Ireland.
Self-Employed Income	
Irish Rental Income	
PAYE/BIK/Pensions (1)	
PAYE/BIK/Pensions (2)	
Foreign Income	
✓ Irish Other Income	

Figure 4: Warning message for non-residents claiming joint assessment

2.3 Mandatory Disclosure

A new question has been added to the Mandatory Disclosure sub-panel in respect of **Reportable cross-border arrangements**, and a reference number is required.

Mandatory Disclosure ↑Top

The number assigned to a disclosable transaction by the Revenue Commissioners under section 817HB	Self	Spouse
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
	<input type="button" value="Add Transaction number"/>	
Reportable cross-border arrangement reference number	Self	Spouse
	<input type="button" value="Add Cross-border Arrangement Ref. Number"/>	

Figure 5: Reportable cross-border arrangement reference number

To enter the reference number, click on the **Add Cross-border Arrangement Ref. Number** button and enter the number in the field provided.

3 Self Employed Income

3.1 Capital allowances – Machinery and Plant

Two new fields have been added to capture the amount that refers to:

- ‘childcare and fitness centre equipment’ under section 285B
- ‘gas vehicles and refuelling equipment’ under section 285C,

which are shown in Figure 6.

Capital Allowances for the year 2019 [↑Top](#)

Where a claim to tax relief on **property based incentive schemes** is included below, tick the box and give details on the property based incentives panel

Machinery and Plant €

If any amount entered above refers to 'energy-efficient equipment' under Section 285A TCA 1997 enter that amount here €

If any amount entered above refers to 'childcare and fitness centre equipment' under section 285B enter that amount here €

If any amount entered above refers to 'gas vehicles and refuelling and equipment' under section 285C enter that amount here €

Industrial Buildings/Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b). €

Figure 6: New questions to provide for additional capital allowance claims

Note that the sum of these two new fields and the existing field for 'energy-efficient equipment' cannot be greater than the amount entered at Machinery and Plant.

3.2 Capital allowances – Industrial Buildings Allowance

In the Specified Relief trade capital allowances sub-panel, a new field has been added to capture the amount of capital allowances in respect of buildings used for the purposes of providing childcare services or a fitness centre to employees (section 843B).

This is shown in the screenshot below:

3(b) The address of building or structure

4) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (section 843B) enter the amount of capital allowances. €

5) All other specified relief capital allowances €

Figure 7: New question to provide for additional capital allowance claim for industrial buildings

There is a corresponding field in the self employed panel. This field is not editable; it will be filled from the information returned in the Specified Relief sub-panel (as per Figure 8).

Specified Relief Capital allowances (as set out in Sch 25B)		Add Details
Note: As provided for in Part 12, Chapter 4A, TCA 1997, 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.		
Specified property relief capital allowances, as defined in S 531AAE	€	111
Living City Initiative (372AAC)	€	111
Aviation Services Facility	€	444
Building used for the purposes of providing childcare services or a fitness centre to employees (S 843B)	€	1000
All other specified relief capital allowances	€	55
Other Capital Allowances	€	

Figure 8: New field, prefilled from the specified relief sub-panel.

3.3 Terminal Loss Relief sub-panel updated for Covid-19 relief

The Terminal Loss Relief sub-panel is updated with additional questions for 'Loss arising in subsequent years' to provide for claims for loss relief for self-employed individuals whose business activities have been adversely impacted by Covid-19 restrictions.

Terminal loss relief / Covid-19 relief (under section 395A and/or 304(3A))		↑Top
Terminal Loss arising in 2019		
(a) If this trade ceased in 2019 and you wish to claim terminal loss relief for the years 2018, 2017, and 2016 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	€	
Loss arising in subsequent years		
(b) If you wish to claim terminal loss relief / Covid-19 relief for the year 2019 in respect of a loss made in a subsequent year state the amount of the relief available for 2019	€	
(b)(i) If this is a claim for Covid-19 relief for losses arising in 2020:		
(b)(i)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2020 year of assessment		<input type="checkbox"/>
(b)(i)(II) State the amount of losses carried back to 2019	€	
(b)(i)(III) State the amount of capital allowances carried back to 2019	€	
(b)(i)(IV) Tick this box if the claim is for interim relief		<input type="checkbox"/>
(b)(i)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B.		<input type="checkbox"/>

Figure 9: Additional questions to provide for claims for Covid-19 relief.

(b)(ii) If this is a claim for Covid-19 relief for losses arising in 2021:

(b)(ii)(I) Confirm that you have incurred, or reasonably expect to incur, a loss in the 2021 year of assessment(s)

(b)(ii)(II) State the amount of losses carried back to 2019 €

(b)(ii)(III) State the amount of capital allowances carried back to 2019 €

(b)(ii)(IV) Tick this box if the claim is for interim relief

(b)(ii)(V) Tick this box to confirm that you are tax compliant within the meaning of Section 395B. You are tax compliant if your tax affairs are up to date and there are no returns or payments outstanding.

(b)(iii)(I) Where the amount at (b) is a claim for terminal loss relief for the year 2019, state the date the trade ceased €

(b)(iii)(II) State the amount of the terminal loss relief available for 2019 €

Figure 10: Additional questions to provide for claims for Covid-19 relief (continuation).

4 Irish Rental Income

4.1 Additional interest relief for social housing letting

A new field has been added to capture the amount of interest relief due under section 97(2K) - Interest relief for residential premises let to tenants in receipt of housing supports (see Tax and Duty Manual [Part 04-08-06](#)).

The new sub-panel must be completed where interest is claimed under this provision.

Expenses	Self	Spouse
Repairs	€ <input type="text"/>	€ <input type="text"/>
Allowable Interest	€ <input type="text"/>	€ <input type="text"/>
Amount of additional 'relevant interest' claimed for the years 2016, 2017, and 2018	€ <input type="text"/>	€ <input type="text"/>
<input type="button" value="Section 97(2K) confirmation"/>		
"Section 23" type relief where 2019 is the first year of claim	€ <input type="text"/>	€ <input type="text"/>

Figure 11: Additional question to provide for claims for interest relief for social housing letting (Section 97(2K))

In this sub-panel, the customer is asked to provide their Residential Tenancy number and to confirm that the property was let under a qualifying lease which commenced in 2016.

Irish Rental Income

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

[Help Section](#)

Claim for Additional Interest Relief under Section 297(2K)

I confirm that in respect of each residential premises for which I am claiming the balance of interest paid for the years 2016, 2017, and 2018

I / my Spouse let the premises under a qualifying lease, which commenced in 2016, for a continuous period of three years.

I / my Spouse have submitted a relevant undertaking in respect of that premises to the Residential Tenancies Board.

Residential Tenancy Number (1)

Confirm Yes No

Figure 12: Sub-panel for claim for interest relief for social housing letting (Section 97(2K))

Note that additional 'relevant interest' relief cannot be claimed if this sub-panel is not completed or if the confirmation is not made.

4.2 Pre-population – Residential Tenancies Board

As provided in the 2018 ROS Form 11, the rental income panel may be pre-populated with information indicating

- (i) that the taxpayer is registered with the Residential Tenancies Board (RTB), and
- (ii) payment information received under the Housing Assistance Programme (HAP).

Where a return is pre-populated with data from the RTB, which could be either

- the record of a registration with the RTB, or
- the record of those who have made a relevant undertaking with the RTB (as per S97(2K)),

the following message is presented:

Residential Tenancies Board (RTB)

According to information available to Revenue:

- you are registered with the Residential Tenancies Board
- you submitted a relevant undertaking to the Residential Tenancies Board under Section 97(2K)

Figure 13: Advisory message re pre-populated information from the RTB

Either or both of the bullet points should be pre-populated, depending on the information provided by the RTB to Revenue.

Validation on saving or submitting the Form 11

Where there is an entry in the field

“Amount of additional ‘relevant interest’ claimed for the years 2016, 2017, and 2018”,

a check is carried out when the customer/filer either Saves or attempts to Sign and Submit the return. The claim is checked against the relevant RTB information. If the case does not appear on the RTB list, the customer/filer will be presented with the following warning message.

Warning message

This return includes a claim for additional interest relief against rented residential property. Revenue has no record that a ‘relevant undertaking’ was made to the Residential Tenancies Board, in accordance with Section 97(2K). You will need to supply evidence that this claim meets all criteria and that the tenancy is registered with the RTB. If no such undertaking was made please delete the claim for additional interest relief.

Figure 14: Warning message if additional interest relief claimed but no relevant undertaking with the RTB

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

[...]

5 PAYE/BIK/Pensions (1)

5.1 Proprietary directors' bonuses/fees relating to 2019 paid in 2020

(i) Up to 31 December 2018 where a proprietary director was paid a bonus or fees after year end, which was earned in the previous year, it was reported in the P35L or on a supplementary P35. Accordingly, the proprietary director's earnings on the P35L were in line with the proprietary director's Schedule E earnings (i.e. from the same company) and the information was available to be pre-populated to the Form 11.

(ii) [Section 112](#) provides for the 'earnings basis' for proprietary directors. Where a proprietary director is in receipt of a bonus paid to him/her within 6 months of the end of the previous financial period;

- the bonus is paid in the current year (i.e. 2020) under the PAYE system and the income tax/USC and PRSI is accounted for to Revenue in the current year (i.e. 2020), however

- the income is taxable in the director's Form 11 in the year in which it is earned (i.e. 2019).

For bonuses/fees paid outside of this timeframe (i.e. greater than 6 months after the end of the financial period), please refer to TDM [Part 42-04-23 - Unpaid remuneration - Section 996 Taxes Consolidation Act 1997](#) for guidance.

(iii) Section 997 provides that a credit for tax deducted from emoluments may be offset against a tax liability in an assessment in the prior year where there is a timing difference between the year in which the tax was deducted and the year in which the income must be returned on the filing of an income tax return. S997(1)(c) provides that "credit shall be given" for the amount of tax deducted from emoluments against the tax chargeable in the assessment. Accordingly, a proprietary director who received a bonus or fee in 2020 that was taxed under PAYE in 2020 but which was earned in 2019; should include the 2019 bonus/fee in gross pay in the 2019 Form 11. Credit for the amount of tax or USC deducted from the bonus/fee which has been paid in (the first 6 months of) 2020 should be included (where those deductions are paid to the Collector General as provided for in Section 997A).

(iv) Taxpayers or their agents 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 will differ from any tax or USC amounts pre-populated from payroll data. The credit taken in the 2019 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 2020. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2019 Form 11.

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

[...]

6 PAYE/BIK/Pensions (2)

6.1 Social Welfare Payments: Jobseekers Benefit (Self-Employed)

A new field has been added to capture Jobseeker's Benefit paid to the self-employed. This is shown in the image below:

Social Welfare Payments, Benefits or Pensions Received ↑ Top		
	Self	Spouse
Carer's Allowance paid by Dept. of Social Protection	€ <input type="text"/>	€ <input type="text"/>
Jobseeker's Benefit (self-employed) - Self.	€ <input type="text"/>	€ <input type="text"/>
Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit/Health & Safety Benefit)	€ <input type="text"/>	€ <input type="text"/>

Figure 15: New field for Jobseeker's Benefit (Self-Employed) payments

Note that in accordance with the legislative provision, a person in receipt of this income is entitled to the Earned Income Credit. This is unlike other social welfare payments returned in either of the two existing fields which are entitled to the Employee (PAYE) Tax Credit.

7 Foreign Income

7.1 Transborder Relief

This section has been expanded and six new questions have been added as follows:

- Country where the foreign employment is held
- Name and address of the Foreign Employer
- Employer's tax reference number in the jurisdiction where the employment is held
- Individual's tax reference number in the foreign jurisdiction
- Amount of foreign tax paid (and not refundable)
- Number of weeks foreign employment held continuously (in the year of assessment).

These are shown in the figure below:

Transborder Relief		↑Top
	Self	Spouse
Gross income from Foreign Employment on which Transborder Relief is claimed	€ <input type="text"/>	€ <input type="text"/>
Country where the foreign employment is held	<input type="text" value="Select a Country"/> ▼	<input type="text" value="Select a Country"/> ▼
Name and address of the Foreign Employer	<input type="text"/>	<input type="text"/>
Employer's tax reference number in the jurisdiction where the employment is held	<input type="text"/>	<input type="text"/>
Individual's tax reference number in the foreign jurisdiction	<input type="text"/>	<input type="text"/>
Amount of foreign tax paid (and not refundable)	€ <input type="text"/>	€ <input type="text"/>
Number of weeks foreign employment held continuously (in the year of assessment)	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Another employment"/>		

Figure 16: Additional questions for Transborder Relief claim

When the **'Add another employment'**, button is clicked, a new set of the six questions is presented. The form allows for up to five 'employments'.

There is only one "Gross income from Foreign Employment on which Transborder Relief is claimed" field, and the sum of all the 'foreign employments' updates should be entered in that field.

8 Irish Other Income

8.1 Irish Deposit interest

The rate of tax has changed from 37% to 35% for 2019.

Irish Deposit Interest		
	Self	Spouse
Gross Deposit Interest received on which DIRT was deducted		
Taxable at 35%	€ <input type="text"/>	€ <input type="text"/>
Gross Interest received from Special Share Account (s)/Special Term Share Account (s)/Special Savings Account(s) on which DIRT was deducted	€ <input type="text"/>	€ <input type="text"/>
Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or 256(1B)	€ <input type="text"/>	€ <input type="text"/>

Figure 17: Irish Deposit Interest – with updated tax rate

8.2 Irish Dividends paid to a non-resident

The income from the three fields in the Irish Dividends panel is liable to income tax at 20% **only where** the individual is **both** not resident and not ordinarily resident.

Irish Dividends		
	Self	Spouse
Gross amount of Dividends from Irish Resident companies (from which Dividend Withholding Tax was deducted), other than dividends received from a REIT	€ <input type="text"/>	€ <input type="text"/>
Gross amount of Dividends from Irish Resident companies (from which Dividend Withholding Tax was not deducted)	€ <input type="text"/>	€ <input type="text"/>
Gross amount of dividends received from a Real Estate Investment Trust (REIT).	€ <input type="text"/>	€ <input type="text"/>
If you are a 'qualifying non-resident person' for the purposes of S153 TCA 1997, tick the box	<input type="checkbox"/>	<input type="checkbox"/>

Figure 18: Irish Dividends paid to a non-resident

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

[...]

9 Charges & Deductions

9.1 Maintenance payments

The question for maintenance payments made with deduction of tax has been removed.

The single question remaining has been reworded and three new questions have been added to capture more information in relation to this claim.

“Amount of maintenance payments paid in 2019 (exclude any amounts in respect of children)

Name of spouse/civil partner

PPSN of spouse/civil partner (if known)

Date of legally enforceable maintenance agreement”

These changes are shown in the image below:

Amount of maintenance payments paid in 2019 (exclude any amounts in respect of children)	€ <input type="text"/>	€ <input type="text"/>
Name of spouse/civil partner	<input type="text"/>	<input type="text"/>
PPSN of spouse/civil partner (if known)	<input type="text"/>	<input type="text"/>
Date of legally enforceable maintenance agreement	<input type="text"/>	<input type="text"/>
Gross amount of Deed(s) of Covenant in	€ <input type="text"/>	€ <input type="text"/>

Figure 19: Updated screens for claims for deduction for maintenance payment (legally enforceable)

9.2 Mortgage Interest Relief

Interest relief was due to expire in 2017, but the relief was extended in the Finance Act 2017.

Both the qualifying loan interest and the interest ceiling is limited to 50% in 2019. In the Form 11 2019, relief is calculated at the appropriate rate (which remains unchanged) on the lower of:

- qualifying interest paid x 50%, and
- the 2019 interest ceiling (which is 50% of the 2017 ceiling).

Qualifying interest

	2017	2019
	100%	50%

The interest thresholds or maximum amount of interest allowable are also reduced for each of the three years as follows:

First time buyers	2017	2019
Single	€10,000	€5,000
Married, in civil partnership, widowed or surviving civil partner	€20,000	€10,000
Non-first time buyers	2017	2018
Single	€3,000	€1,500
Married, in civil partnership, widowed or surviving civil partner	€6,000	€3,000

10 Personal Tax Credits

10.1 Earned Income credit

Increase of credit from €1,150 to €1,350.

10.2 Home Carer's tax credit

The maximum value of this credit has been increased to €1,500.

A person is entitled to either the Home Carer's Tax Credit or the increased rate band, whichever is more beneficial to them. However, a change has been made in the 2019 Form to identify where the Home Carer's Tax Credit is not being granted only because the increase in the rate bands is more beneficial. This note will appear in the Print View screen and will be printed on the Notice of Assessment/Letter of Acknowledgement of self assessment.

Where the increased rate band is more beneficial and the Home Carer's Tax Credit is not granted, the Carer's Credit will appear as '0' in the notice and a note is added at the end:

* You cannot receive both the Home Carer Tax Credit and the increase in the standard rate band for dual income couples. The increase in the standard rate band is more beneficial to you and this has been granted.

Panel 4 TOTAL PAYMENTS MADE UNDER DEDUCTION OF TAX		IRISH EFFECTIVE RATE
Panel 5 CREDITS/RELIEFS SET AGAINST TAX ON INCOME		
Personal Credit		3,300.00
Carers Credit*		0.00
	TOTAL	3,300.00
Panel 6 PRSI/USC/LEVIES SELF		
PRSI-Self	45,221 @ 4%	1,808.84
USC Amount-Self	12,012 @ 0.5%	60.06
USC Amount-Self	7,862 @ 2.0%	157.24
USC Amount-Self	25,347 @ 4.5%	1,140.62
	TOTAL	3,166.76
Panel 7 PRSI/USC/LEVIES SPOUSE/CIVIL PARTNER		
PRSI-Spouse	Minimum	500.00
	TOTAL	500.00
Panel 8 OTHER CREDITS/RELIEFS		
Dividend Withholding Tax		1,333.20
	TOTAL	1,333.20
PRSI-VOLUNTARY CONTRIBUTIONS		
<p>If you are aged under 66, and are not liable to pay PRSI, you may be eligible to pay Voluntary Contributions which can help maintain or improve your pension entitlement. Information about voluntary contributions, and qualifying conditions, can be obtained from the website of the Department of Employment Affairs and Social Protection - www.welfare.ie or Voluntary Contributions Section, Social Welfare Services Office, Cork Road, Waterford.</p>		
<p>* You cannot receive both the Home Carer Tax Credit and the increase in the standard rate band for dual income couples. The increase in the standard rate band is more beneficial to you and this has been granted.</p>		

Figure 20: Extract from Letter/Notice of assessment showing home carer’s tax credit presentational changes

10.3 Claim for Guide Dog

The question has been changed to request the number of guide dogs maintained. Text setting out the conditions for entitlement to the relief is included.

Blind Persons Tax Credit / Claim for Guide Dog		↑Top
	Self	Spouse
(a) Blind Persons Tax Credit - Tick the box to indicate if due	<input type="checkbox"/>	<input type="checkbox"/>
Number of Guide Dogs maintained by you	<input type="text"/>	<input type="text"/>
<p>To qualify for this allowance you must hold a letter for the Irish Guide Dogs for the Blind confirming you are a registered owner.</p>		

Figure 21: Additional question for Claim for Guide Dog

10.4 Assistance Dog

A new question has been added to request the number of assistance dogs maintained. A tax credit of €165 is due per assistance dog.

Assistance Dog		↑Top
	Self	Spouse
Number of Assistance Dogs maintained by you To qualify for this allowance you must maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be retained by you.	<input type="text"/>	<input type="text"/>

Figure 22: Additional question for Assistance Dog claim

10.5 Employment and Investment Incentive (EII)

It has been necessary to split the EII relief section of the return into three parts:

(a) Shares issued before 1 January 2019:

This follows the format of previous years' returns.

(b) Shares issued on or after 1 January 2019 and before 8 October 2019

The following must be provided:

Amount subscribed for eligible shares on or after 1 January 2019 and before 8 October 2019

Name of company in which investment was made

Tax reference number of company in which investment was made

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

Date of the "Statement of Qualification (EII)"

Amount of investment which qualifies for relief under Section 502(2A)

Deduction from total income under Section 502(2A)

This amount will be auto-calculated in the return when the 'calculate' button is clicked on.

Amount to be carried forward to future periods

(c) Shares issued on or after 8 October 2019 and on or before 31 December 2019

the information requested in this section is the same as in (b) above. However 100% relief is due in respect of the qualifying investment made during this period.

(a) Employment and Investment Incentive - Shares issued before 1 January 2019

(a)(i)(I) Amount subscribed for eligible shares in 2018 through a designated investment fund in respect of which relief is now due € €

(a)(i)(II) Enter relevant EII 3 certificate number

(a)(ii)(I) Amount subscribed for shares in 2015 on which additional relief is now due € €

(a)(ii)(II) Enter relevant EII 3A certificate number

(a)(iii)(I) Amount claimed in previous years and carried forward into 2019 € €

(a)(iii)(II) Amount claimed in 2019 but unused and carried forward into 2020 € €

Figure 23: EII – section (a)

(b) Employment and Investment Incentive – Shares issued on or after 1 January 2019 and before 8 October 2019

(b)(i) Amount subscribed for eligible shares on or after 1 January 2019 and before 8 October 2019 € €

(b)(ii) Name of company in which investment was made

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

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

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

(b)(vi) Amount of investment which qualifies for relief under Section 502(2A) € €

(b)(vii) Deduction from total income under Section 502(2A) € €

(b)(viii) Amount to be carried forward to future periods € €

Figure 24: EII - section (b)

(c) Employment and Investment Incentive – Shares issued on or after 8 October 2019 and on or before 31 December 2019

(c)(i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 € €

(c)(ii) Name of company in which investment was made

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

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

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

(c)(vi) Amount of investment which qualifies for relief under Section 502(2A) € €

(c)(vii) Deduction from total income under Section 502(2A) € €

(c)(viii) Amount to be carried forward to future periods € €

Figure 25: EII - section (c)

11. Calculation: changes and updates

11.1 USC rates

The rate band and the rate of USC is updated for 2019. The table below shows the 2018 value and the new 2019 value in bold font:

2018		2019	
Income up to 12,012	0.5%	Income up to 12,012	0.5%
Income from 12,012.01 to 19,372	2%	Income from 12,012.01 to 19,874	2%
Income from 19,372.01 to 70,044	4.75%	Income from 19,874.01 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 remains unchanged. The 2018 and 2019 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%

11.2 Income Tax rates

Personal circumstances	2018	2019
Single, widowed or a surviving civil partner without qualifying children	€34,550 @ 20%, balance @ 40%	€35,300 @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€38,550 @ 20%, balance @ 40%	€39,300 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€43,550 @ 20%, balance @ 40%	€44,300 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€43,550 @ 20% (with an increase of €25,550 max), balance @ 40%	€44,300 @ 20% (with an increase of €26,300 max), balance @ 40%

11.3 Late filing surcharge – directors

Where the customer or their spouse/civil partner is a director, the late filing surcharge is calculated on the amount of tax due before credit for PAYE deducted. The assessing programme has been changed to ensure that this surcharge is applied correctly in all cases where the taxpayer is a director.

For 2019 where there is either:

- the proprietary director marker for self or spouse is ticked (as heretofore), or
- the source of any employment in the PAYE/BIK/Pensions (1) panel is “B Directorship” (new).

The surcharge is calculated on the amount of tax due before credit for any PAYE for self and spouse.

Tick box(es) to indicate for 2019 if you and/or your spouse or civil partner were: ↑ Top

	Self	Spouse
Permanently Incapacitated	<input type="checkbox"/>	<input type="checkbox"/>
A proprietary director i.e. owned/controlled more than 15% of the share capital of a company	<input type="checkbox"/>	<input type="checkbox"/>

Figure 26: Proprietary director tickbox (for self or spouse)

Source of income

Net tax deducted /refunded in this employment

Note: In respect of Proprietary Directorships

A. Employment

B. Directorship

C. Foreign Employment exercised in Ireland

D. Employment (SARP relief claimed)

E. Public Sector employment - PRSI class B, C, or D

Figure 27: Source of employment is ‘Directorship’ on the PAYE/BIK/Pensions (1) panel

This applies to the late filing surcharge and the surcharge arising due to non compliance with LPT. In summary, there is no change to the way the surcharge is calculated in directorship cases, but the rules for determining if the case is a directorship have changed.

11.4 Foreign interest rate

UK and EU deposit interest rate is changed from 37% to 35%.

11.5 Property Based Incentives

A new field has been added to capture details of claims made in respect of building used for the purposes of providing childcare services or a fitness centre to employees.

Qualifying Sports Injury Clinics	S.268(2B)	€	<input type="text"/>	€	<input type="text"/>
Buildings used for certain childcare purposes	S.843A	€	<input type="text"/>	€	<input type="text"/>
Buildings used for the purposes of providing childcare services or a fitness centre to employees	S842B	€	<input type="text"/>		
Specialist Palliative Care Units	S.268(1)(m)	€	<input type="text"/>	€	<input type="text"/>

Figure 28: Updated Property Based Incentives screen showing new question

As this relief is only available to Owner Occupiers, no box is required in the right hand column (Investor-lessor).

12 Capital Gains

Additional validation has been included in this panel of the return; to aid filers complete the return correctly.

The **Amount of loss** made to a connected person cannot be greater than the amount of **Losses in the year {before deduction of S 604A relief}**.

The **Amount of gain relieved under S 604A** cannot be greater than the **Chargeable gains in the year (before deduction of S 604A and 604B relief)**.

The **Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses, S604A relief and S604B relief** cannot be greater than the **Chargeable gains in the year (before deduction of S604A and S 604B relief)**, less the amount of gain relieved under S 604A and S 604B,

The **Net Chargeable Gain (excluding Foreign Life Policies)** must equal:

“**Chargeable gain(s) (excluding foreign life policies) net of current year losses and S604A and S60B relief**”, plus “**Previous Gain(s) Rolled over (now chargeable)**”

less

“**Net loss(es) in 2019...**”, “**Amount of unused loss(es) from prior year...**” and “**Personal Exemption...**”

13 Statement of Net Liabilities – updated presentation

There are changes to the ROS Statement of Net Liabilities (SNL) screen which aim to simplify the process for filers. This should reduce the number of contacts requesting payment transfers which were unintentionally misallocated under old payment allocation rules.

The changes are:

- a re-ordering of the fields for balancing payment and preliminary tax
- pre-population of the 'balancing payment' from the IT self- assessment panel,
- an information tooltip for preliminary tax calculation,
- a warning message if payment exceeds the liability, and
- a warning message for nil preliminary tax inputs.

13.1 Reordering of the fields

The 'Income Tax Balancing Amount 2019' displays first, followed by the 'Income Tax Preliminary Tax 2020'. This reverses the order of the fields presented and the changes were done in response to feedback provided through the TALC Collection sub-group.

Statement Of Net Liabilities for Ms Test Case, Reg No. 1234567T

Denotes a required field ✓

Tax Type	Income Tax
<p>Please enter whole liability amounts: (enter "0" if Nil liability)</p> <p>The Statement of Net Liabilities determines how payments are calculated and allocated. Please complete it carefully.</p> <p>Payment made with this instruction will be allocated firstly against the balance amount due and secondly against preliminary income tax.</p> <p>Refunds are paid by bank transfer. Please check your details at "Manage Bank Accounts - EFT"</p>	
<p>Income Tax Balancing Amount 2019 ✓</p>	<p>€ <input style="width: 100px;" type="text"/> Refund <input type="checkbox"/></p> <p><small>N.B. If you have calculated that there is a refund due to you for this year, enter the amount of the refund and tick the box to indicate that the value is a refund.</small></p>
<p>Income Tax Preliminary Tax 2020 ✓</p>	<p>€ <input style="width: 100px;" type="text"/> Information</p>
<p>Total Net Amount</p>	<p>€ <input style="width: 150px;" type="text"/></p>
<p>Please indicate if you wish to file a Statement of Net Liabilities only without making a payment <input type="checkbox"/></p> <p>Omit Click Omit if you do not wish to complete Statement of Net Liabilities at this time.</p> <p>Please note that there may be a short delay in processing payments during the peak period, and these payments might not be reflected in the letter of Acknowledgement of Self assessment</p>	

Figure 29: Amended Statement of Net Liabilities (ROS Offline version)

Reminder: Filers are reminded that during the peak Pay and File processing period, there is likely to be a short delay in batch payment instructions being processed. This reflects the time needed for payments to be transferred from banks to Revenue, and to be updated to the individual customer records. The Letter of Acknowledgment of Self-assessment is produced more quickly, before the payment instructions have been processed, and will generally show a tax balance due to Revenue. After payment instructions have been processed, customers' balances are updated and receipts are issued. Customers and agents are reminded to be aware of the short delay in batch payment processing during the peak period, and that the balance due on a customer's record can be viewed in ROS on the Revenue Record screen.

13.2 Pre-populated Balancing Amount 2019 from IT self assessment panel

When the Statement of Net Liabilities is completed as part of the filing of the Form 11, the '**Income Tax Balancing Amount 2019**' amount is pre-populated with the value from the 'Balance of Tax Payable for this period' from the IT Self Assessment panel.

13.3 Preliminary Tax Information Tooltip

There is an Information Tooltip to the right of 'Income Tax Preliminary Tax 2020' field. The information tooltip text 'Click here for information on what Preliminary Tax is' contains a hyperlink to <https://www.revenue.ie/en/self-assessment-and-self-employment/guide-to-self-assessment/what-is-preliminary-tax.aspx>.

The screenshot shows a form titled 'Income Tax Preliminary Tax 2020'. At the top right, there is a Euro symbol (€) followed by an empty input field. Below this, the label 'Total Net Amount' is followed by a tooltip box containing the text 'Click here for information on what Preliminary Tax is' and another empty input field. Below the tooltip, there is a checkbox labeled 'Please indicate if you wish to file a Return with Statement of Net Liabilities only without making a payment'. Underneath the checkbox is an 'Omit' button and the text 'Click Omit if you do not wish to complete Statement of Net Liabilities at this time.' A note below reads: 'Please note that there may be a short delay in processing payments during the peak period, and these payments might not be reflected in the letter of Acknowledgement of Self assessment.' At the bottom, there are two buttons: 'Next' and 'Back', with the text 'Click Next to go to the next page' and 'Click Back to go to the previous page' respectively.

Figure 30: Information tooltip with link to website help on preliminary tax

13.4 Warning Message - Payment

If the customer attempts to make a payment for more than the total on the Statement of Net Liabilities, a warning message will be displayed: "In the absence of any other instruction, the amount in excess of your Statement of Net Liabilities total will be allocated to 2019".

The screenshot shows a warning message box with a blue header 'Payment Amount'. Below the header, the label 'Total Payment Amount' is followed by a Euro symbol (€) and an input field containing the value '3000'. Below this, a message reads: 'In the absence of any other instruction, the amount in excess of your Statement of Net Liabilities total will be allocated to 2019.'

Figure 31: Warning message to advise filer that payment instruction exceeds the liability calculated on SNL

13.5 Warning Message - Nil Declaration

If the customer makes a nil declaration for Preliminary tax a warning message will be displayed. "You have declared '0' preliminary tax for 2020. Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

Click OK to continue to Payments page.

Click Cancel to return to Statement of Net Liabilities."

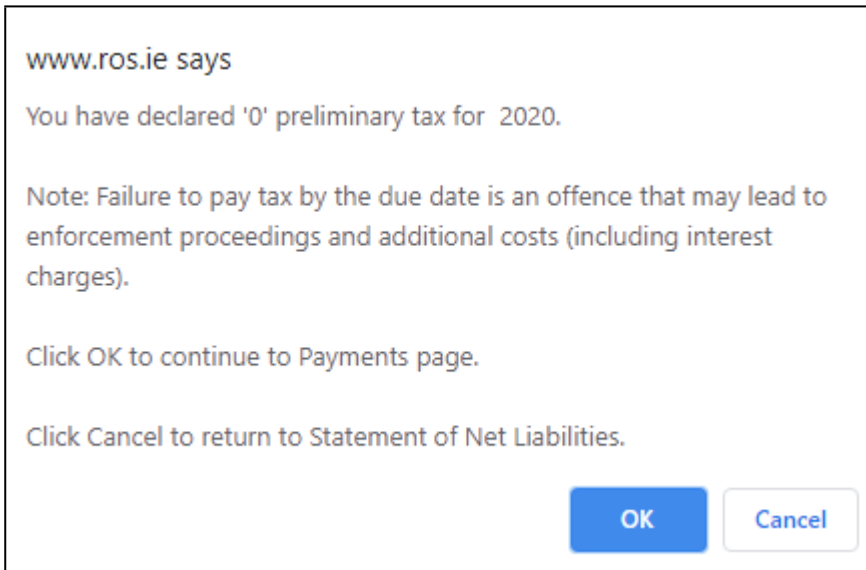


Figure 32: Warning message if zero preliminary tax is declared

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

[...]

14 ROS Offline update

The ROS offline form has been changed to allow the user to save the form without completing or updating the income tax self assessment panel. This is in response to feedback to enable users to make ongoing updates to offline returns (work-in-progress), without needing to update the self-assessment after each update.

However, it is not possible to upload the offline form if the IT self assessment is

- not completed, or
- incorrect; that is where columns A and B differ but the customer has indicated that they agree with Revenue's figures.

The filer will receive the following error message.

Warning: You must complete the IT Self Assessment panel before submitting this return.

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

[...]