

PAYE Services: Review your tax

Part 38-06-05

Document updated December 2024

Table of Contents

1	Introduction	3
2	Accessing PAYE Services - Review your tax	3
2.1	Review your tax	3
2.1.1	Request a Preliminary End of Year Statement (PEOYS)	4
3	Completing the Income Tax Return.....	5
3.1	Section 1: Personal Details	7
3.2	Section 2: PAYE Income	7
3.3	Covid-19 Income Supports	8
3.3.1	Employer Refund Scheme (ERS):	8
3.3.2	Temporary Wage Subsidy Scheme (TWSS):.....	8
3.4	Section 3: Non-PAYE Income	9
3.4.1	DSP Incomes	10
3.4.2	Other non-PAYE Incomes.....	11
3.5	Section 4: Tax Credits & reliefs	11
3.5.1	Stay & Spend Scheme:	12
3.5.2	Providing additional information when requested	12
3.6	Claiming additional tax credits and reliefs	12
3.6.1	Remote Working Relief.....	13
3.7	Declaration	14
3.8	Miscellaneous.....	15
3.8.1	Saving a partially completed Income Tax Return	15
3.8.2	Viewing/Downloading/Printing a submitted Income Tax Return.....	15
3.8.3	Amending a submitted Income Tax Return	15
3.9	Status Indicator	16
3.10	Viewing a Statement of Liability:.....	16
3.11	Joint Assessment Cases:	17
3.12	Capital Gains Tax (CGT)	18
3.13	Blocking Rules.....	18
4	Employment Detail Summary:	18
4.1	Employment Detail Summary (EDS) - paper version	19
5	Review Your Tax-options.....	19

1 Introduction

The purpose of this manual is to provide information for PAYE customers on how to review their tax using MyGovID or myAccount.

'Review your tax' allows you to:

- submit an Income Tax Return
- obtain a Statement of Liability.

If you wish to use this service, you must be registered for either [MyGovID](#) or [myAccount](#).

2 Accessing PAYE Services - Review your tax

The 'Review your tax' service is accessed from PAYE Services in [myAccount](#). Accessing this service allows you to complete an Income Tax Return and request Statements of Liability for the previous four (4) years (excluding the current year). Please note that where '20xx' is displayed, this refers to any of the previous four years.

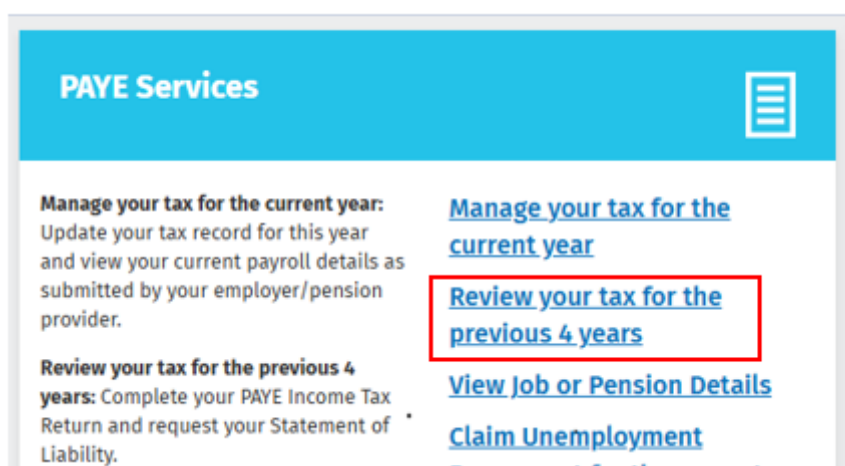


Figure 1: PAYE Services in myAccount.

If you wish to manage your current year tax credits, standard rate tax bands, Universal Social Charge (USC) bands or declare additional incomes, select 'Manage your Tax for the previous 4 years' from the 'PAYE Services' section. Customers can claim tax relief in real time in respect of expenditure incurred on Health, Nursing Home and Remote Working Expenses. This means the customer can make a claim as they incur the individual expense item. Further information can be found on www.revenue.ie or by accessing [Tax & Duty Manual, part 38-06-04- PAYE Services: Manage your Tax](#).

2.1 Review your tax

The 'Review your tax' PAYE service allows employees and pension recipients:

- (a) Review their Preliminary End of Year Statement;
- (b) Complete an Income Tax Return to obtain a Statement of Liability-see [Chapter 3-Completing the Income Tax Return](#) for further information;

2.1.1 Request a Preliminary End of Year Statement (PEOYS)

A PEOYS for 20xx is available to PAYE customers. Please select 'Request' to view the Preliminary Statement (see figure 2, below). The Preliminary End of Year Statement will provide you with details of your Income Tax and USC calculation for 20xx, based on the information held on Revenue's records at 31 December 20xx. In order to accept or amend this information you must complete an Income Tax Return.

Completing an Income Tax Return will also allow you to:

- Change existing credits/declared incomes;
- Declare additional income, e. g. rental income, income from casual work;
- Claim additional credits/reliefs, e. g. health expenses;
- Claim any overpayments;
- Request a Statement of Liability from Revenue.

Please follow the instructions below to complete your Income Tax Return and obtain a Statement of Liability for any, or all, of the previous 4 years.

[← Back to myAccount](#)

i Employment Detail Summary documents can be accessed for all years from the [link](#) on the PAYE Services card.

Tax year

2023

Select

2023

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"> • View your Preliminary End of Year Statement for 2023 based on Revenue's records. • Complete your Income Tax return to: <ul style="list-style-type: none"> - Change existing credits/declared income; - Declare additional Income e.g. rental income, income from casual work; - Claim additional credits/reliefs e.g. health expenses; - Request your Statement of Liability from Revenue. 	Available	Request

Figure 2: Select 'Request' to view the preliminary end of year result

When you select 'Request', a preliminary result will be presented. This result will show whether your tax and USC is:

- Balanced
- Overpaid
- Underpaid

Information is displayed to explain what the preliminary result means.

[Back](#)

Preliminary End of Year Statement

This is a preliminary calculation for 2023 based on the information held on Revenue's records at this time.

If you have any additional income to declare e.g. rental income, income from casual work, you should declare this income by completing your Income Tax Return. To go directly to your Income Tax Return, click 'Complete your Income Tax Return' at the bottom of this page.

Preliminary result	Balanced	€0.00
--------------------	----------	-------

What your preliminary result means

Balanced

Based on Revenue's records for 2023, you paid the correct amount of Income Tax and USC. However, if you have additional income to declare or additional credits/reliefs to claim, you should complete your Income Tax Return for 2023.

Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

Taxable income		€0.00
Preliminary Income Tax result	Balanced	€0.00

Figure 3: Preliminary Income Tax result

You are then asked how you would like to proceed-see figure 4 below.

How would you like to proceed?

You should complete your Income Tax Return to:

- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability.

[Complete your Income Tax Return →](#)

If you do not need a Statement of Liability and have no additional income to declare or credits/reliefs to claim you can return to 'Review your tax' by clicking the 'Back' button below.

[← Back](#)

Figure 4: Here, you are provided with an option to complete an Income Tax Return

3 Completing the Income Tax Return

When you select 'Complete your Income Tax Return' the following screen will be displayed-see figure 5, below:

Completing your Income Tax Return

What do I need to do?

To complete your Income Tax return and request your Statement of Liability, you need to complete the five sections below.

- 1 **Personal details**
Check that your details are correct. Add details for you and your spouse or civil partner, if relevant.
- 2 **PAYE Income**
Check that the pay and tax details for 2022 for each of your jobs/pensions are correct. This is based on information provided by your employer/pension provider to Revenue. A breakdown of this information is available under Employment Detail Summary in the [Review your tax screen](#). If your pay and tax details are incorrect, you must contact your employer to correct these details.
- 3 **Non-PAYE income**
Confirm, edit or delete non-PAYE income already on record. Add any additional non-PAYE income not already declared e.g. rental income, nixers.
- 4 **Tax credits and reliefs**
Confirm, edit or delete tax credits and reliefs already on record. Add new tax credits or reliefs not already on record. You can make your claim for the Stay and Spend tax credit under the 'You and your family' category. **You must upload all receipts and images in advance of completing this return via the Receipts Tracker service in myAccount.**
- 5 **Declaration**
Confirm that all the information provided is correct before requesting your Statement of Liability

How is my personal data used?

- 1 The Revenue Commissioners collect taxes and duties and implement customs controls, Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas.
- 2 Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Details of this policy are also available in hard copy upon request. [View Revenue's data protection policy](#)

Start →

Figure 5: Completing your Income Tax Return checklist

In this section, you will find useful information to assist you. You should read the information in Figure 5, above, before proceeding.

The Income Tax Return is divided into 5 distinct sections.

1. Personal Details
2. PAYE Income
3. Non-PAYE Income
4. Tax Credits and Reliefs
5. Declaration



* Denotes a required field

Figure 6: Income Tax Return sections

The Income Tax Return is pre-populated with the information available from Revenue records to make it as easy as possible to complete. Where the information is pre-populated you will be required to confirm that it is correct. It will be possible to add, delete or amend certain information. The following pages provide guidance to completing your Income Tax Return.

3.1 Section 1: Personal Details

In this section, you can update some of your personal information, such as your civil status, number of dependent children, your entitlement to a full Medical Card,

Personal details

* Denotes a required field

Patrick's personal details

PPS number

Date of birth (dd/mm/yyyy)
01/05/1990

Civil status
Single

Did your civil status change in 2022?
 Yes
 No

Dependent children *
0

If you are in receipt of a medical card during the tax year and this is not showing on your record please contact Revenue in order for us to update your details.

Tax residency status, contact information and bank account details.

Patrick's contact details

Residency status *
 Resident
 Non resident

Additional residency status

Ordinarily resident *
 Yes
 No

Domiciled in Ireland *
 Yes
 No

Address
1ST FLOOR, CASTLEVIEW, DUBLIN 1, DUBLIN 1

Phone *
0831515156

Email *
VFURLONG@REVENUE.IE

Patrick's bank details

Account holder's name
[Text Input]

Bank account number/IBAN
[Text Input]

Bank Identifier/BIC
[Text Input]

Figure 7: Personal details screens

3.2 Section 2: PAYE Income

In this section, you will see details of your employment or pension.

The pay, tax and USC details for your employments on record will be pre-populated for the relevant tax year once the payroll information has been submitted to Revenue records. Where the information is not available you should, contact your

employer/pension provider to ensure that your payroll information is up-to-date and accurate. If, having contacted your employer/pension provider the matter is not resolved, you should submit a myEnquiry for further assistance.

You can click 'Edit' if you have paid non-refundable foreign tax on any of the PAYE incomes shown. If there are no amendments to be made, click 'Next'.

[← Back](#)

PAYE income



Click **Edit** to **add** income, tax and USC details where these are not displayed or if you have paid non-refundable foreign tax on any of the PAYE incomes shown.

If any source of PAYE income is not included, you can use the Jobs and Pensions service to update your records.

If your pay and tax information is incorrect, please contact your employer/pension provider directly to have it corrected.

LONIE's employments

Employer	SARA-ER-CASSIN-CASSIN	Employer	BERTIES BURGERS
Employment ID	-	Employment ID	-
Employer's tax registration no.	██████████	Employer's tax registration no.	██████████
Pay for Income Tax	€0.00	Pay for Income Tax	€0.00
Income Tax paid	€0.00	Income Tax paid	€0.00
Pay for USC	€0.00	Pay for USC	€0.00
USC paid	€0.00	USC paid	€0.00
Relationship	None	Relationship	None
Action	Edit	Action	Edit

Figure 8: PAYE income screen

3.3 Covid-19 Income Supports

In response to the impact of the Covid-19 Pandemic on the Irish economy, in 2020 the Government introduced a number of schemes and incentives to support employers and their employees. Further information in relation to these schemes and incentives can be found below.

3.3.1 Employer Refund Scheme (ERS):

This scheme was launched by the Government on 15th March 2020 and lasted for a period of 9 days. Further information in relation to this scheme can be found at Employer Covid-19 Refund Scheme at www.revenue.ie.

3.3.2 Temporary Wage Subsidy Scheme (TWSS):

This scheme was launched on 24th March 2020 and replaced the Employer Refund Scheme. The scheme was designed to provide support for employers whose turnover has been adversely affected by the pandemic and lasted until 31 August 2020. Please see [Temporary Wage Subsidy Scheme \(TWSS\)](http://www.revenue.ie) at www.revenue.ie, for

further information. The TWSS was replaced by the [Employment Wage Subsidy Scheme \(EWSS\)](#), which started on 1 September 2020 and ended for most employers on 30 April 2022. Further information in relation to the [Employment Wage Subsidy Scheme \(EWSS\)](#) can be found at www.revenue.ie.

3.4 Section 3: Non-PAYE Income

In this section you can:

- (1) Confirm, edit or delete income already on record. If there is an income source shown on record, and you did not receive any income from this source during the year, you should delete it from your record. Similarly, if the amount of the income shown under the relevant category is not correct, you should select 'edit' to amend it.
- (2) Add a new income not already on record. If you were in receipt of income during the year, under any of the categories shown below, you can notify Revenue of the amount of income by selecting the appropriate category and entering the amount received by you during the year. Once you have entered all the information, select 'Next' to proceed.

Non-PAYE income

Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

Add income:

[Expand All](#) ▼

- Department of Social Protection (DSP) [Show more](#) ▼
- Dividends [Show more](#) ▼
- Foreign income [Show more](#) ▼
- Other income [Show more](#) ▼

REICHEL'S income

Confirm	Description	Amount	Action
	No income on record		

[← Back](#) [Next →](#)

Figure 9: Non-PAYE income screen

3.4.1 DSP Incomes

Revenue automatically receives information from the Department of Social Protection (DSP) in relation to certain taxable DSP payments. The information received from DSP will be pre-populated on the Income Tax Return and cannot be amended. The payments will relate to the following benefits:

Invalidity Pension	State Pension Contributory
State Pension Non-Contributory	Occupational Injury Benefit
Survivor's Pension Contributory	Jobseekers Benefit
Partial Capacity Benefit	Illness Benefit
Maternity Benefit	Paternity Benefit
Adoptive Benefit	Health and Safety Benefit
One Parent Payment	Parental Benefit
Jobseekers Benefit Self Employed	Short Term Enterprise Allowance

Table 1: DSP payments pre-populated on Income Tax Return.

Covid-19 Pandemic Unemployment Payment (PUP):

The Covid-19 Pandemic Unemployment Payment (PUP) was introduced in 2020, in response to the Covid-19 Pandemic. If you were in receipt of the Pandemic Unemployment Payment during 2021, it will be shown under the Department of Social Protection heading in the Non-PAYE income section. See figure 10, below:

T-ISIDRO's income

Confirm	Description	Amount	Action
<input type="checkbox"/>	DSP Pandemic Unemployment Payment	€800.00	

[← Back](#)

[Next →](#)

Figure 10: DSP PUP screen

If you were in receipt of PUP, but this income is not displayed in the Non-PAYE Income section, you can add it by selecting it from the list of Department of Social Protection (DSP) incomes. Enter the amount you received in the relevant section, as shown in figure 11, below, and select 'Add' to include this amount in your incomes for the year you are completing the Income Tax Return for.

DSP Pandemic Unemployment Payment
If you were in receipt of DSP Pandemic Unemployment Payment from the Department of Social Protection during 2021 please enter the full amount here.

* Denotes a required field

① Taxable amount of payment received *

[Cancel](#)
Add

Figure 11: Add DSP PUP screen

If you are in receipt of other DSP payment types, where the payment amount is not received directly from DSP, the amount pre-populated on the Income Tax Return will reflect the information Revenue currently hold on record for you. These amounts can be confirmed, edited, or deleted. Additionally, you can input details of payments received. These include payments for:

- Blind Pension
- Survivor's Pension Non-Contributory
- Carer's Income
- Other Income (i.e., taxable payments not included above).

3.4.2 Other non-PAYE Incomes

Where you have notified Revenue of any additional non-PAYE incomes, the information will be automatically displayed on the Income Tax Return. You must confirm or edit/delete the information as appropriate.

Non-PAYE income types are broken down into categories to assist customers to add or update incomes. In addition to DSP incomes, these categories are:

- Dividends
- Foreign Income
- Other income

If you are in receipt of additional taxable non-PAYE income, not included above, you must submit details of this additional income through [myEnquiries](#).

3.5 Section 4: Tax Credits & reliefs

In this section, you will see the tax credits that you are claiming during the year. Some reliefs, such as [Rent-a-Room relief](#), can only be claimed at the end of the year. Details of the tax credits and reliefs you received during the year will be pre-populated on the Income Tax Return. You must confirm your entitlement to the credit or edit/delete as appropriate. There is an option to 'Confirm all' credits on record once you are satisfied that they are correct.

Tax credits and reliefs are broken down into categories to assist you when making a claim for tax credits you are entitled to. These categories are:

- Health
- You and your family
- Your job
- Other credits

Tax credits & reliefs

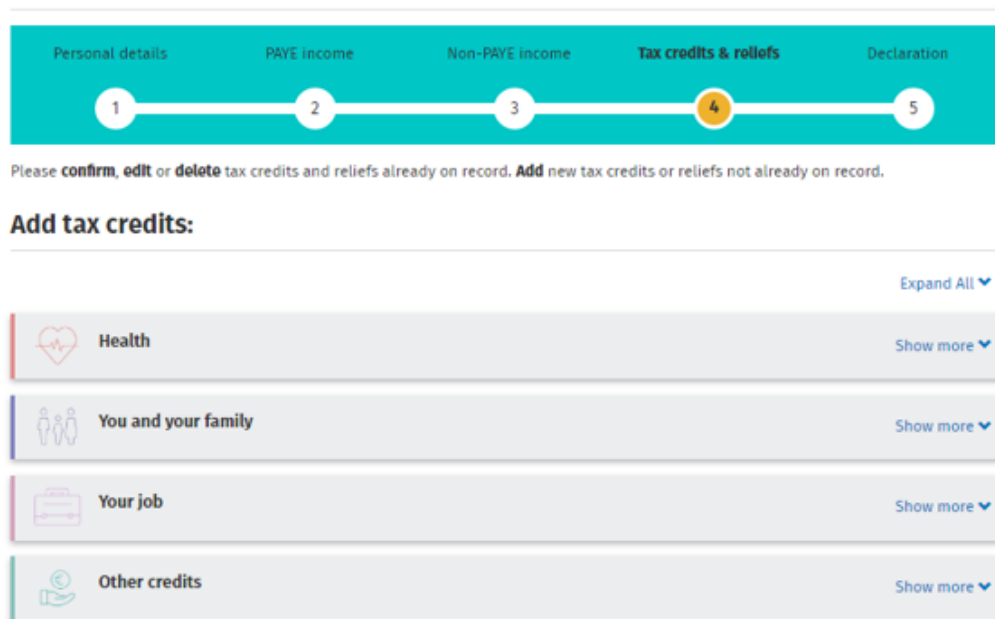


Figure 12: Tax credits & reliefs screen

3.5.1 Stay & Spend Scheme:

The [Stay & Spend Tax Credit](#) was available for the years 2020 and 2021 only. It can be used against Income Tax (IT) or Universal Charge (USC) liability in 2020 or 2021, as appropriate.

3.5.2 Providing additional information when requested

You may be asked to provide additional information to support your entitlement to a credit that you are claiming. Where additional documentation is required in support of a claim, you can upload these documents using the 'Upload Supporting Documents' facility on the 'Manage my Record' section in myAccount.

3.6 Claiming additional tax credits and reliefs

You can claim additional tax credits by selecting the 'Show more' button beside any of the categories. For example, if you wish to claim [Health Expenses](#), select 'Show more' under the 'Health Category'. The option to claim [Remote Working Relief](#) can be found under the 'Your job' category.

When you have claimed all tax credits you are entitled to, and reviewed the information submitted you will be asked to confirm your entitlement to the credits claimed. Please select 'Next' to continue.

3.6.1 Remote Working Relief

If you wish to claim for expenditure incurred under Remote Working Relief:

Select 'Remote Working Relief' from the 'Your job' category. When you select this relief, the screen shown in figure 13, below, will be displayed. The total value of receipts uploaded using Receipts Tracker in myAccount, will be displayed.

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.
If you wish to upload receipts to support your claim please do so through Receipts Tracker, otherwise please retain your receipts for 6 years.

[Would you like more information?](#)

Receipts tracker
The following is a summary of the receipts uploaded by you and your spouse/Civil Partner. Before proceeding to make your claim, you should review this information to ensure it is correct. If you wish to add further receipts, please upload them using the Receipts Tracker in myAccount.

Receipt category	Amount
Heating/Electricity	€1,000.00
Broadband	€1,000.00
Total	€2,000.00

Note: Please round cent amounts to the nearest euro.

Receipts submitted

Receipt Category	Date of Payment	Amount Paid
Broadband	01/10/2023	€1,000.00
Heating/Electricity	01/09/2023	€1,000.00

* Denotes a required field

Figure 13: Uploaded receipts screen

Confirm if you were in receipt of a payment from your employer for remote working. If yes, please enter the relevant amount received from your employer. Please note, any amount received from your employer will be deducted from the amount of relief due to you.

- In the field 'Heat/Electricity Paid', enter the total amount paid by you.
- In the field 'Broadband Paid', enter the total amount paid by you.
- In the field 'Days worked remotely', enter the total number of days worked remotely.

* Denotes a required field

① Were you in receipt of up to € 3.20 per day from your employer? *

Yes

No

Heating/Electricity Paid ①

Broadband Paid ①

Days Worked Remotely *

Note: You should only include days actually worked remotely. Please do not include days that you did not work, such as weekends, public holidays, sick leave and/or annual leave.

[Cancel](#) [Add](#)

Figure 14: Confirm if you were in receipt of a payment



Note: When calculating the number of days worked remotely, you should exclude weekends (unless you were required to work remotely on some or all weekends), bank holidays (unless you were required to work on some or all bank holidays), periods of sick leave and any day where you were absent from work on annual leave.


Once completed, please select 'Add' to proceed.

3.7 Declaration

When you have added details of all incomes received by you and claimed all credits and reliefs you are entitled to, you will be presented with a declaration screen,. Please review and ensure that the information provided is correct and complete.

Clicking 'Continue' after completing the declaration will bring you to the 'Sign and Submit' screen. Please enter your myAccount password and click the 'Sign & Submit' button. This acts as your signature. You will receive an acknowledgement message to confirm that your Income Tax Return has submitted successfully, as indicated in Figure 15, below. You will also be advised when your Statement of Liability is available to view. If some details on your submission need to be confirmed, you will also be informed.

 Revenue
Cúite agairt Cúiteam na hÉireann
Irish Tax and CustomsReview your tax 2021 - 2024  My Documents



Thank you

Your reference number is: 4378915783

We will send you an email when your Statement of Liability (SOL) is available to view or download from my documents. Depending on the time of year, processing can sometimes take up to 10 days.

If your refund is selected for a verification check and further information is required in support of your claim, we will contact you directly.

[OK](#)

Figure 15: Acknowledgement screen

3.8 Miscellaneous

3.8.1 Saving a partially completed Income Tax Return

The Income Tax Return will automatically save as you progress through the screens. If you do not sign and submit the form, it will remain saved, and you can complete and submit it at a later stage. The status indicator on the Income Tax Return for the relevant year will show as 'Saved'. However, any changes to your record, (for example, if Revenue has received details of additional DSP income for you from The Department of Social Protection) since you last accessed the Income Tax Return, will not be reflected in the saved form. You will be advised of this and told to delete the saved form.

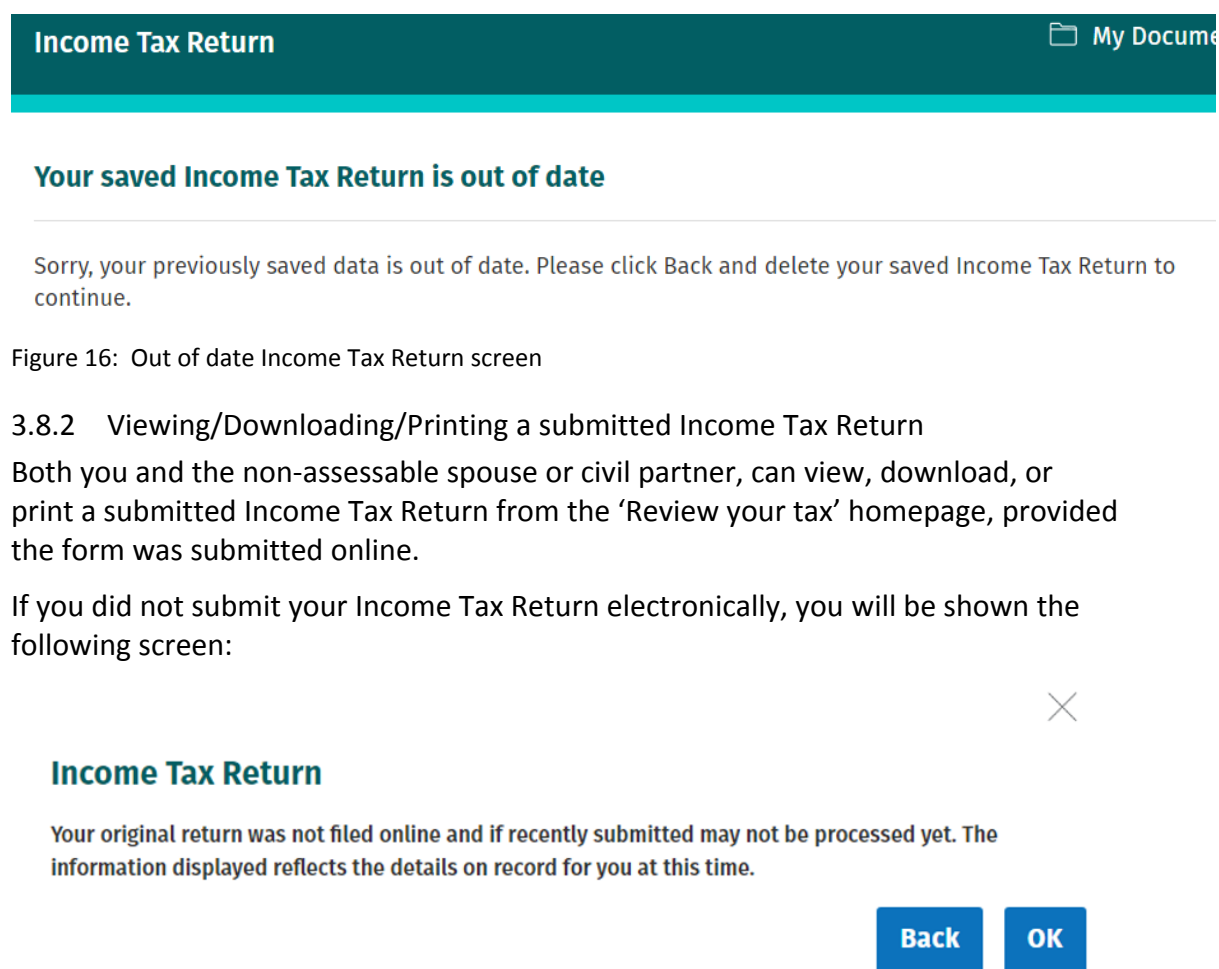


Figure 16: Out of date Income Tax Return screen

3.8.2 Viewing/Downloading/Printing a submitted Income Tax Return

Both you and the non-assessable spouse or civil partner, can view, download, or print a submitted Income Tax Return from the 'Review your tax' homepage, provided the form was submitted online.

If you did not submit your Income Tax Return electronically, you will be shown the following screen:

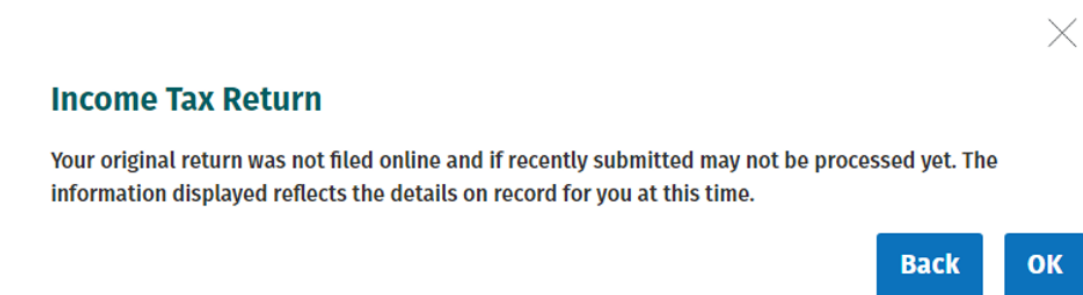


Figure 17: Income Tax Return not filed online screen

3.8.3 Amending a submitted Income Tax Return

You or your (assessable spouse or nominated civil partner) can amend a submitted Income Tax Return.

All fields can be edited except:

- Information that has been received directly from the DSP or from your employer(s) or pension provider(s)
- Pay, tax and USC details already on Revenue record
- Some auto-calculated fields for certain tax credits and incomes.

When you chose to amend an Income Tax Return, the form will be pre-populated with the latest information available to Revenue and therefore this may differ from the information pre-populated on the original Income Tax Return submitted. You will be required to confirm that this information is correct or update as necessary.

3.9 Status Indicator

The status indicator in each year will identify if the service is available to you. The different status indicators are as follows:

- i. Available: This means that you can submit an Income Tax Return.
- ii. Required by 31/10/YY: You are required to submit the Income Tax Return by this date.
- iii. Outstanding since 31/10/YY: You are required to submit an Income Tax Return and the due date has passed.
- iv. Saved: There is a partially saved Income Tax Return which has not been submitted.
- v. Submitted: You have submitted an Income Tax Return.

When a customer requests a Preliminary End of Year Statement the status indicator will still show as 'Request' until the Statement of Liability has issued. At that point the indicator will convert to 'View'. If a customer clicks the 'Request' link when a Statement of Liability is currently being processed the following message will display:

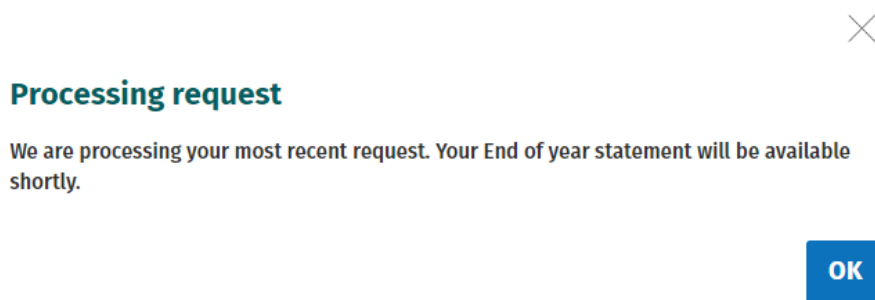


Figure 18: SOL processing request screen

3.10 Viewing a Statement of Liability:

If you make an online submission, you can view the Statement of Liability in 'My Documents' generally within 3-5 working days of the request. You will receive an email from Revenue to advise that you have new correspondence.

The spouse or civil partner in joint assessment cases will also be able to view a copy of the Statement of Liability in 'My Documents'

3.11 Joint Assessment Cases:

In joint assessed cases, either spouse/civil partner can request a Statement of Liability. Only the assessable spouse or nominated civil partner can complete the Income Tax Return. However, the non-assessable spouse or civil partner can elect to be the assessable spouse/nominated civil partner for the relevant year so they can complete and submit the Income Tax Return. This only relates to PAYE customers and does not apply to Income Tax registered customers.


If a customer elects to be the assessable spouse/nominated civil partner, they will be directed to complete the Income Tax Return for the relevant year.

Review your tax 2021 - 2024

Income Tax Return

You cannot currently complete an Income Tax Return for 2023 as you are not the assessable spouse for this tax year. Do you wish to elect to become the assessable spouse for 2023?

For more information about electing to become the assessable spouse click [here](#).

 **Review your tax 2021 - 2024** My Documents

[← Back](#)

Assessable spouse election form

I, Randy Schultz, elect to be the assessable spouse for the 2023 tax year.

Check this box to confirm your declaration.

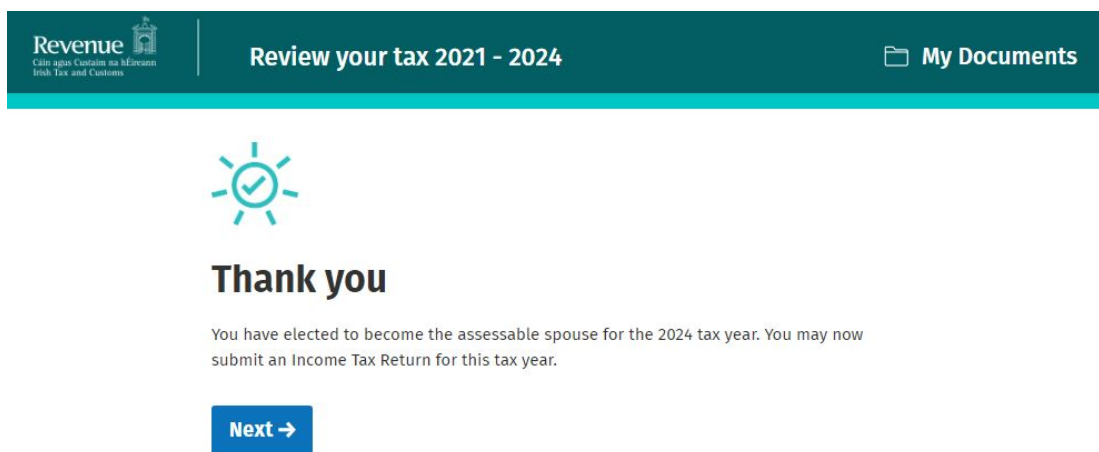


Figure 19: Non-assessable spouse/civil partner election screens

The assessable spouse/nominated civil partner can change until such time as the Income Tax Return has been submitted.

3.12 Capital Gains Tax (CGT)

The Income Tax Return does not provide for the return of Capital Gains Tax. If you disposed of any chargeable assets, you must complete a separate CGT return for that purpose.

3.13 Blocking Rules

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

[...]

4 Employment Detail Summary:

4.1 How to view your Employment Detail Summary (EDS)

Detailed guidance on how to view, print and save your [EDS](#) documents can be found on www.revenue.ie.

4.1 Employment Detail Summary (EDS) - paper version

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

[...]

5 Review Your Tax-options.

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

[...]

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[...]