

RELEASE NOTES

for Corporation Tax



Version 14 Build 1.2

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SURRENDER LOSSES AND CLAIM LOSSES

As per the CT1-V25 schema changes recommended by ROS, changes recommended for the confirmation of **Surrender Losses** and **Claim Losses** section under Company Details page of Group section. See the following picture marked by Red border.

The new fields are listed below:

1. Indicate, by inserting X in appropriate box, if any surrender of relevant leasing losses or capital allowances arises in respect of machinery or plant.
2. Indicate, by inserting X in appropriate box, if any claim of relevant leasing losses or capital allowances arises in respect of machinery or plant.

Company Details

Groups

Details of Parent Company

Name of parent

Irish Tax Reference Number

Country of Residence of parent (if no Irish Tax Reference Number available)

Subsidiaries

[To Enter or Edit Details for Subsidiaries please click this link.](#)

Group Relief

Only complete this section if each company has all the qualifications for entitlement as set out in Sections 411 - 418 TCA 1997 inclusive

Surrender of Losses, etc

[To Enter or Edit Details of Losses Surrendered, please click this link.](#)

Indicate, by inserting X in appropriate box, if any surrender of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☒

[Details of relevant leasing losses or capital allowances surrendered in respect of machinery or plant](#)

Claim to Losses, etc

[To Enter or Edit Details of Losses Claimed, please click this link.](#)

Indicate, by inserting X in appropriate box, if any claim of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☐

[Details of relevant leasing losses or capital allowances claimed in respect of machinery or plant.](#)

DETAILS OF RELEVANT LEASING LOSSES OR CAPITAL ALLOWANCES SURRENDERED IN RESPECT OF MACHINERY OR PLANT

This change affects any company that is surrendering losses to another company under the group relief provisions. The purpose of this new element is to ensure that the surrendering company explicitly confirms that all statutory requirements for a valid surrender of losses have been satisfied *at the time of filing*.

A couple of new fields have been introduced under 'Surrender of Losses, etc' sub-heading in Company Details page, under Group, to handle this element. Under this sub-heading, one needs to select the check box '**Insert X in appropriate box, if any surrender of relevant leasing losses or Capital allowances in respect of machinery Plant**' for mandatory confirmation for the surrender to be considered valid within the ROS system.

Related link below this section, need to be clicked to open the popup to provide relevant details against the 'leasing losses or capital allowances surrendered'. Details of the following fields need to provide for the same.

Following are the fields that you need to fill in the popup

1. Name of company to which loss/allowance is surrendered
2. Irish Tax Reference Number
3. Nature of Relief
4. Amount Surrendered
 - Clause I activities
 - Clause II activities
5. Clause IIA activities
 - Clause III activities
 - Clause IV activities
6. Clause IVA activities
7. Clause IVB activities

Company Details

Groups

Details of Parent Company

Name of parent: XYZ Ltd

Irish Tax Reference Number: 1234567T

Country of Residence of parent (if no Irish Tax Reference Number available): Netherlands Antilles

Subsidiaries

[To Enter or Edit Details for Subsidiaries please click this link.](#) ✓

Group Relief

Only complete this section if each company has all the qualifications for entitlement as set out in Sections 411 - 418 TCA 1997 inclusive

Surrender of Losses, etc

[To Enter or Edit Details of Losses Surrendered, please click this link.](#) ✓

Indicate, by inserting X in appropriate box, if any surrender of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☒

[Details of relevant leasing losses or capital allowances surrendered in respect of machinery or plant.](#) ✓

Claim to Losses, etc

[To Enter or Edit Details of Losses Claimed, please click this link.](#) ✓

Indicate, by inserting X in appropriate box, if any claim of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☐

[Details of relevant leasing losses or capital allowances claimed in respect of machinery or plant.](#)

Company Details

Relevant leasing losses or capital allowances surrendered

Add Edit Delete

Name of Company	Irish Tax Ref. No	Nature of Relief	Amount Surrendered
TestA	1234567T	TestAA	9999999991.00

Relevant leasing losses or capital allowances surrendered details

Name of company to which loss/allowance is surrendered: TestA

Irish Tax Reference Number: 1234567T

Nature of Relief: TestAA

Amount Surrendered: € 9,99,99,99,991

Confirm the qualifying Sec. 403(1)(d)(ii) activity(ies) of the recipient, by ticking the relevant boxes:

(a) Clause I activities ☒

(b) Clause II activities ☒

Clause IIA activities ☒

(c) Clause III activities ☒

(d) Clause IV activities ☒

Clause IVA activities ☒

Clause IVB activities ☒

Save Cancel

DETAILS OF RELEVANT LEASING LOSSES OR CAPITAL ALLOWANCES CLAIMED IN RESPECT OF MACHINERY OR PLANT.

The primary change addressed is the introduction of a new mandatory confirmation field: claimLossesConfirmation. This field is designed to improve data accuracy, streamline automated validation, and ensure that a filer's intention to claim loss relief is explicitly declared.

The claimLossesConfirmation field serves as a master control for all forms of loss relief being actively claimed within the return. Its purpose is twofold:

1. **For the Filer:** It acts as a crucial checkpoint, forcing the filer to confirm that a conscious decision has been made to utilise losses in the return being filed. This helps prevent errors where loss figures are entered in the computations, but the actual claim for relief (e.g., carry-back) is inadvertently omitted.
2. **For Revenue:** It enables ROS to perform more robust validation. If 'Yes' is selected, the system will expect to see corresponding data entered in the relevant loss relief sections of the return (e.g., Section 4 for trading losses)

A couple of new fields have been introduced under 'Claim to Losses, etc' sub-heading in Company Details page, under Group to handle this element. Under this sub-heading, one needs to select the check box '**Insert X inappropriate box, if any claim of relevant leasing losses or Capital allowances arises in respect of machinery or plant**' for mandatory confirmation for the 'claim to losses' considered valid within the ROS system.

Related link below this section, need to be clicked to open the popup to provide relevant details against the 'leasing losses or capital allowances claimed. Details of the following fields need to provide for the same.

Following are the fields that you need to fill in the popup

1. Name of company to which loss/allowance is claimed
2. Irish Tax Reference Number
3. Nature of Relief
4. Amount Claimed
 - Clause I activities
 - Clause II activities
5. Clause IIA activities
 - Clause III activities
 - Clause IV activities
6. Clause IVA activities
7. Clause IVB activities

Company Details

Groups

Details of Parent Company

Name of parent

Irish Tax Reference Number

Country of Residence of parent (if no Irish Tax Reference Number available)

Subsidiaries

[To Enter or Edit Details for Subsidiaries please click this link.](#) 


Group Relief

Only complete this section if each company has all the qualifications for entitlement as set out in Sections 411 - 418 TCA 1997 inclusive

Surrender of Losses, etc

[To Enter or Edit Details of Losses Surrendered, please click this link.](#) 

Indicate, by inserting X in appropriate box, if any surrender of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☒

[Details of relevant leasing losses or capital allowances surrendered in respect of machinery or plant](#) 

Claim to Losses, etc

[To Enter or Edit Details of Losses Claimed, please click this link.](#) 

Indicate, by inserting X in appropriate box, if any claim of relevant leasing losses or capital allowances arises in respect of machinery or plant. ☐

[Details of relevant leasing losses or capital allowances claimed in respect of machinery or plant.](#)



Company Details

Relevant leasing losses or capital allowances claimed

<input type="button" value="Add"/> <input type="button" value="Edit"/> <input type="button" value="Delete"/>			
Name of Company	Irish Tax Ref. No	Nature of Relief	Amount Claimed

Relevant leasing losses or capital allowances claimed details

Name of company to which loss/allowance is claimed

Irish Tax Reference Number

Nature of Relief

Amount Claimed 

Confirm the qualifying Sec. 403(1)(d)(ii) activity(ies) of the claimant, by ticking the relevant boxes:

- (a) Clause I activities ☐
- (b) Clause II activities ☐
- Clause IIA activities ☐
- (c) Clause III activities ☐
- (d) Clause IV activities ☐
- Clause IVA activities ☐
- Clause IVB activities ☐

DE MINIMIS AID

CT1-v25 schema introduces new requirements for declaring **De Minimis Aid** received by your company. This is crucial for ensuring compliance with EU State Aid rules.

De Minimis Aid refers to **small amounts of State Aid** that EU Member States (like Ireland) can grant to undertakings (companies or enterprises) without needing prior approval from the European Commission. This includes aid from *all* sources (e.g., grants, tax reliefs) subject to these regulations.

In our application one can access it by clicking on '[de Minimis Aid](#)' link from Company Details menu. It will open up a full new page for making related entries. Following are the key fields for the same.

1. If you are applying for aid under the General De Minimis Regulation please tick the box
2. Section 486C Start-up company relief
3. Section 327 AAC Living City Initiative
4. Section 372 AAD Living City Initiative
5. Section 286(1)(N) and section 272(3)(k)(i) Industrial Buildings Aviation Services Facilities
6. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return.
7. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 1408/2013 of 18 December 2013 (i.e. aid under the Agricultural De Minimis Regulation) within the past three years. Exclude the aid in this return.
8. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return.
9. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. Exclude the aid in this return.

Company Details

De Minimis Aid

If you are applying for aid under the General De Minimis Regulation please tick the box ☐

If you have ticked the box above to claim aid under the General De Minimis Regulation you must complete the following fields

Aid in current return

Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this return under the following provisions -

- | | |
|--|----------------------------------|
| 1. Section 486C Start-up company relief | € <input type="text" value="0"/> |
| 2. Section 327 AAC Living City Initiative | € <input type="text" value="0"/> |
| 3. Section 372 AAD Living City Initiative | € <input type="text" value="0"/> |
| 4. Section 286(1)(N) and section 272(3)(k)(i) Industrial Buildings
Aviation Services Facilities | € <input type="text" value="0"/> |

Aid within the past three years

- | | |
|---|----------------------------------|
| 5. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return. | € <input type="text" value="0"/> |
| 6. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 1408/2013 of 18 December 2013 (i.e. aid under the Agricultural De Minimis Regulation) within the past three years. Exclude the aid in this return. | € <input type="text" value="0"/> |
| 7. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return. | € <input type="text" value="0"/> |
| 8. I confirm that I have been granted only the following amount of aid | € <input type="text" value="0"/> |

S299 LEASES AGREED WITH CORPORATE LESSEES

The CT1-v25 schema now incorporates enhanced reporting requirements for **Section 299 (S299) Leases** where the **Lessee (the company leasing the asset) is a corporate entity**.

S299 Leases refer to arrangements where, despite not owning the asset, your company (the lessee) is contractually obliged to maintain the machinery or plant and bear the cost of its wear and tear. In such "relevant leases," your company may be **deemed to have incurred the capital expenditure** for tax purposes.

Under Company Details page, a new link '**S299 Leases agreed with Corporate Lessees**' has been introduced to handle this operation. On clicking it, system will redirect you to the relevant page for proper entries. Following are the important fields for consideration.

Following are the attributes we cover in this section:

1. If the company is making a claim, or claims, within the meaning of section 299(5)(h)(ii) in respect of a relevant lease, or leases, and give the following details in respect of each such relevant lease
2. Lessee Name
3. Is the Lessee Tax Resident in Ireland
4. If yes, please enter the Tax Reference number
5. If No, please select the county of Incorporation/Residence
6. Associate Enterprise
7. Open Market Value of Leased Asset at Outset
8. Lease Income arising under S299(4)
9. Actual Lease payments receivable
10. Capital Allowances Forgone
11. Total claimed under S299(5)(h)(ii) in respect of a relevant lease or leases
12. Is the Lease Income Arose in the Course of a Trade

Company Details

S299 Leases agreed with Corporate Lessees

Name of Lessee	Irish Tax Ref. No	County	Total Claim

If the company is making a claim, or claims, within the meaning of section 299(5)(h)(ii) in respect of a relevant lease, or leases, and give the following details in respect of each such relevant lease

☐

Lessee Name

Is the Lessee Tax Resident in Ireland

☒ Yes ☐ No

If yes, please enter the Tax Reference number

If No, please select the county of Incorporation/Residence

Associate Enterprise

☒ Yes ☐ No

Open Market Value of Leased Asset at Outset

€

Lease Income arising under S299(4)

€

Actual Lease payments receivable

€

Capital Allowances Forgone

€

Total claimed under S299(5)(h)(ii) in respect of a relevant lease or leases

€

Is the Lease Income Arose in the Course of a Trade

☐

S299 LEASES AGREED WITH CORPORATE LESSORS

This update to the CT1-v25 schema introduces specific fields to capture details for **leases of machinery or plant where Section 299 of the Taxes Consolidation Act 1997 applies, and the lessor is a corporate entity.**

Under Company Details page, a new link '[**S299 Leases agreed with Corporate Lessors**](#)' has been introduced to handle this operation. On clicking it, system will redirect you to the relevant page for proper entries. Following are the important fields for consideration.

Following are the attributes we cover in this section:

1. if the company is making a claim, or claims, within the meaning of section 299(6)(b)(ii) in respect of a relevant lease, or leases, that is subject to the joint agreement referred to in that paragraph and give the following details in respect of each such relevant lease
2. Lessor Name
3. Is the Lessor Tax Resident in Ireland
4. If yes, please enter the Tax Reference number
5. If No, please select the county of Incorporation/Residence
6. Associate Enterprise
7. Open Market Value of Leased Asset at Outset
8. Lease Payment Deductible under S299(3)(a)
9. Actual Lease payments payable
10. Deemed Total Capital Expenditure under Section 299(3)(b)
11. Capital Allowances in Period
12. Total claimed under S299(6)(b)(ii) in respect of a relevant lease or leases

Company Details

S299 Leases agreed with Corporate Lessors

Add

Edit

Delete

Name of Lessors	Irish Tax Ref. No	County	Total Claim

If the company is making a claim, or claims, within the meaning of section 299(6)(b)(ii) in respect of a relevant lease, or leases, that is subject to the joint agreement referred to in that paragraph and give the following details in respect of each such relevant lease

☐

Lessor Name

Is the Lessor Tax Resident in Ireland

☒ Yes ☐ No

If yes, please enter the Tax Reference number

If No, please select the county of Incorporation/Residence

Associate Enterprise

☒ Yes ☐ No

Open Market Value of Leased Asset at Outset

€ 0

Lease Payment Deductible under S299(3)(a)

€ 0

Actual Lease payments payable

€ 0

Deemed Total Capital Expenditure under Section 299(3)(b)

€ 0

Capital Allowances in Period

€ 0

Total claimed under S299(6)(b)(ii) in respect of a relevant lease or leases

€ 0

S299 LEASES AGREED WITH INDIVIDUAL LESSEES

ROS introduces specific fields for **corporate lessors** who have entered into "relevant leases" of machinery or plant where the **lessee is an individual**. This change is applicable if your company (the **lessor**, filing the CT1) has a lease agreement for machinery or plant with an **individual lessee**.

Under Company Details page, a new link '**S299 Leases agreed with Individual Lessors**' has been introduced to handle this operation. On clicking it, system will redirect you to the relevant page for proper entries. Following are the important fields for consideration.

Following are the field we cover in this section:

1. If the company has made an election(s) under Section 299(3)(b) in respect of a relevant lease, or leases. Where a joint election has been made, please provide the following
2. Number of Leases in respect of which an election was made.
3. Are any Lessees Associated Enterprises of the Lessor? [Y/N]
4. Total Lease Income Arising Under section 299(4)
5. Indicate, by inserting X in the appropriate box if the Lease Income Arose in the Course of a Trade or otherwise
6. Total Actual Lease Income Receivable
- 7.
7. Total Open Market Value of Affected Leased Assets at Outset
8. Total Capital Allowances Foregone

Company Details

S299 Lease agreed with Individual Lessees	
If the company has made an election(s) under Section 299(3)(b) in respect of a relevant lease, or leases. Where a joint election has been made, please provide the following	<input type="checkbox"/>
Number of Leases in respect of which an election was made.	€ <input type="text" value="0"/>
Are any Lessees Associated Enterprises of the Lessor? [Y/N]	<input type="checkbox"/> Yes <input type="checkbox"/> No
Total Lease Income Arising Under section 299(4)	<input type="text" value="0"/>
Indicate, by inserting X in the appropriate box if the Lease Income Arose in the Course of a Trade or otherwise	<input type="checkbox"/>
Total Actual Lease Income Receivable	€ <input type="text" value="0"/>
Total Open Market Value of Affected Leased Assets at Outset	€ <input type="text" value="0"/>
Total Capital Allowances Foregone	€ <input type="text" value="0"/>

TRANSFER PRICING

This update to the CT1-v25 schema introduces a new field, chargeablePeriodUnder835DA, to accommodate reporting requirements related to **Section 835DA**

This change is relevant if your company is part of a multinational enterprise (MNE) and engages in **wholesale distribution, sales agency, or commissionaire activities involving tangible goods** that fall within the scope of **OECD Pillar One – Amount B**. This framework aims to simplify transfer pricing rules for routine activities, ensuring profits are taxed where economic activities occur.

A new section under Transfer Pricing page of Company details (navigation Company Details > Transfer Pricing), you will find this newly introduced field.

Company Details

Transfer pricing

- | | |
|---|---|
| Does the company qualify for the SME exemption under section 835EA? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is the company required to prepare a Local File | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is the company required to prepare a Master File | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report? | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| In respect of the chargeable period, is the company a party to a qualifying arrangement to which section 835DA applies? | <input checked="" type="radio"/> Yes <input type="radio"/> No |

EXTRACT FROM ACCOUNTS:**Stock Exchange Expenditure**

Introduces a new corporation tax relief for **stock exchange listing expenditure**. This relief, provided under **Section 81D TCA 1997**, aims to support companies undergoing their first listing on an EEA (European **Economic** Area) stock exchange.

This change is highly relevant for Irish companies considering or undergoing their **initial public offering (IPO)** on a recognized stock exchange within the EEA. It provides a significant tax deduction for certain costs associated with this first listing.

A new field has been introduced " in **Expense & Deductions** (Tab) under **Extract from Accounts** (Main menu).

Extract from Accounts			
Balance Sheet and Capital and Reserve Items	Adjustments made to Profit / Loss per Accounts	Notes to the Accounts	Additional Notes
XBRL	Income	Trading Account Items	Expenses and Deductions
Expenses and Deductions			
	Last Year	Current Year	
* Salaries / Wages	€ 0	0	
* Staff costs	€ 0	0	
Directors' remuneration including fees, bonuses, etc.	€ 0	0	
* Sub-Contractors for the purposes of RCT	€ 0	0	
* Sub-contractors Other	€ 0	0	
* Rent paid	€ 0	0	
Consultancy, Professional fees	€ 0	0	
Motor, Travel and Subsistence	€ 0	0	
Repairs / Renewals	€ 0	0	
Interest Payable	€ 0	0	
* Depreciation/Amortisation, Goodwill/Capital write-off	€ 0	0	
(a) Provisions including Bad Debts - positive	€ 0	0	
(b) If negative, state amount here	€ 0	0	
Other Expenses – Negative/Credit Entries	€ 0	0	
Other Expenses [Total]	€ 0	0	
Total CBSS and BRSS payments received	€ 0	0	
Stock exchange listing expenditure under section 81D	€ 0	0	
*Note (Expenses and deductions) If you wish to comment on any one off or unusual expenses/deductions in this period use this 'additional notes' field			

IRISH INVESTMENT AND OTHER INCOME:

Several changes have been made under Irish Investments and other income. Following are listed below:

1. Leasing profits
2. Qualifying financing Companies
3. Digital Games Interim Corporation Tax
4. Clawback in respect of Research & Development Activities

Leasing Profits:

The update of Leasing Profits standardizes how **corporate lessors** (companies that lease out assets) should calculate and report their taxable profits from leasing activities.

If your company is involved in leasing machinery or plant, the way your **leasing income is recognised for tax purposes** may have changed. The update aims to align the tax treatment of certain leases more closely with their accounting treatment, particularly for "relevant leases"

In our application, a set of fields have been introduced in the Leasing Profits Page under Irish Investment and Other Profits menu. Once one open the page, the system will allow you to put the values in Current Year column. Next year onwards, the system will fetch the 'Last Year' data.

Irish Investment and Other Income

Leasing profits

	Last Year	Current Year
Profits arising from non-trading leasing activity	€ 0	0
if the company has capital allowances arising from non-trading leasing activity and provide the following information with regard to the capital allowances arising from that separate trade:	<input type="checkbox"/>	<input type="checkbox"/>
(i) Amount of Capital Allowances Forward From Prior Accounting Period	€ 0	0
(ii) Amount of Capital Allowances Arising in this Accounting Period	€ 0	0
(ii)(i) Amount of Wear and Tear Allowances	€ 0	0
(ii)(ii) Total Balancing Allowance (Or Charge)	€ 0	0
(iii) Amount of Capital Allowances Utilised in this Accounting Period	€ 0	0
(iv) Amount of Capital Allowances not used in this period and available for Carry Forward to Succeeding Accounting Period(s)	€ 0	0

Qualifying Financing Companies:

CT1-v25 schema introduces a new concept of a **"Qualifying Financing Company"** (QFC), as defined by recent tax legislation. This is relevant for companies acting as an intermediary for financing within a group. The changes are designed to provide tax relief for certain interest payments, subject to strict conditions.

In our application, a new page **Qualifying Financing Company** has been introduced under Irish Investment and Other Income menu. It contains 3 sections.

In top section you need to provide information related to income from Unmatched Loan, Gross & Net Qualifying Income.

Following are the attributes:

1. Income from Unmatched Loans or Unmatched Portions of Loans
2. Gross Qualifying Financial Company Income
3. Gross Qualifying Financial Company Income (net)

Irish Investment and Other Income

Qualifying Financing Companies

Income from Unmatched Loans or Unmatched Portions of Loans	€	<input type="text" value="0"/>
Gross Qualifying Financial Company Income	€	<input type="text" value="0"/>
Gross Qualifying Financial Company Income (net)	€	<input type="text" value="0"/>

Here system will calculate and provide the values in Gross & Net Qualifying Income fields, which are editable in nature. Following is the calculation hint for these fields

Gross Qualifying Financial Company Income = Interest Receivable + Income from Unmatched Loans or Unmatched Portions of Loans

Gross Qualifying Financial Company Income (net) = Gross Qualifying Financial Company Income - External Loan Interest Deductible

Next section is to provide list of Loan Recipients details including their name, tax, country, principal loan amount, balance amount etc.

Irish Investment and Other Income

External Lender Name	Tax Number	Country	Principal Amount	Interest Deductible

If the company is a Qualifying Financing Company within the meaning of section 76E ☐

Where a deduction is claimed for annual interest paid on an external loan, provide the following:

External Lender Name

If the External Lender is Irish Resident, please enter the Tax Reference number

If the External Lender is not Irish Resident, please enter the country of incorporation/residence

External Loan Principal Amount

€

External Loan Balance Outstanding

€

External Loan Interest Deductible

€

Add

Edit

Delete

[Enter details of each matched recipient\(s\) in relation to this loan](#)

Lastly, we have a link at the bottom of the screen '**Enter details of each matched recipient in relation to this loan**' to provide relationship and loan details of each matched recipient, against the loan. By default the link is not activated. One needs to select any Loan Recipients from the above list and press the 'Edit' button to fetch the details, then only the link will be activated.

Associated fields for this section is:

1. if the company is a Qualifying Financing Company within the meaning of section 76E.
2. External Lender Name
3. If the External Lender is Irish Resident, please enter the Tax Reference number
4. If the External Lender is not Irish Resident, please enter the country of incorporation/residence
5. External Loan Principal Amount
6. External Loan Balance Outstanding
7. External Loan Interest Deductible

Irish Investment and Other Income

Matched Recipient(s) Details - Test

Recipient Name	Tax Number	Country	Principal Amount	Interest Receivable

Matched Relevant Loan Recipient Name

If the matched recipient is Irish Resident, please enter the Tax Reference number

If the matched recipient is not Irish Resident, please enter the country of incorporation/residence

Loan Principal Amount

External Loan Balance Outstanding

Interest Receivable

€

€

€

DIGITAL GAMES INTERIM CORPORATION TAX

A new section has been introduced where specific fields to facilitate claims for the **Digital Games Interim Corporation Tax Credit**. This credit, designed to support the development of qualifying digital games in Ireland. It offers a substantial refundable **tax credit** of eligible expenditure incurred in the design, production, and testing of a qualifying digital game.

For section under 481A(19), following fields now being added

1. (A). Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 481A(22)(a) TCA 1997? If yes, please include the amount or any portion of such amount
2. If yes, please state the amount
3. A(i). The amount of the overpayment as set out in (x)(A) which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 481A(22F).
4. B. Paid to the company by the Revenue Commissioners, as set out in section 481A(22)(b) TCA 1997. If yes, please state the amount or any portion of such amount.
5. If yes, please state the amount

Irish Investment and Other Income

Digital Games Interim Corporation TAX Credit Under Section 481A(19)

Title of Game	Certificate Number	Date of issue	Eligible expenditure

Title of the game

Interim Cultural Certificate Number

Date of issue of the Interim Certificate

Accounting period in which expenditure incurred begin date

Accounting period in which expenditure incurred end date

Eligible expenditure €

Qualifying Expenditure €

Interim Digital Games Corporation Tax Credit claimed in previous years €

Confirm that (i) the development of the digital game commenced on or after 22 November 2022 and (ii) all expenditure in respect of which the claim is being made was incurred on or after 22 November 2022 ☐

Interim Digital Games Corporation Tax Credit claimed €

(x) Provide details of the amount at (ix), or any portion of such amount to be:

(A). Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 481A(22)(a) TCA 1997? If yes, please include the amount or any portion of such amount ☐

If yes, please state the amount €

A (i). The amount of the overpayment as set out in (x)(A) which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 481A(22F). €

B. Paid to the company by the Revenue Commissioners, as set out in section 481A(22)(b) TCA 1997. If yes, please state the amount or any portion of such amount. ☐

If yes, please state the amount €

Add

Edit

Delete

Whereas for Section under 481A(20), two more fields have been added along with the previous block. So, in this page the newly introduced fields are as follows:

1. Accounting period in which expenditure incurred begin date
2. Accounting period in which expenditure incurred end date
3. (A). Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 481A(22)(a) TCA 1997? If yes, please include the amount or any portion of such amount
4. If yes, please state the amount
5. A(i). The amount of the overpayment as set out in (x)(A) which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 481A(22F).
6. B. Paid to the company by the Revenue Commissioners, as set out in section 481A(22)(b) TCA 1997. If yes, please state the amount or any portion of such amount.
7. If yes, please state the amount

Irish Investment and Other Income

Digital Games Corporation TAX Credit Under Section 481A(20)

Title of Game	Certificate Number	Date of issue	Eligible expenditure

Title of the game	<input type="text"/>
Final Cultural Certificate Number	<input type="text"/>
Date of issue of the Final Certificate	<input type="text"/> <input type="button" value="v"/>
Accounting period in which expenditure incurred begin date	<input type="text"/> <input type="button" value="v"/>
Accounting period in which expenditure incurred end date	<input type="text"/> <input type="button" value="v"/>
Date of completion of digital game	<input type="text"/> <input type="button" value="v"/>
Eligible expenditure	€ <input type="text"/>
Qualifying Expenditure	€ <input type="text"/>
Digital Games Corporation Tax Credit claimed in previous years	€ <input type="text"/>
Confirm that (i) the development of the digital game commenced on or after 22 November 2022 and (ii) all expenditure in respect of which the claim is being made was incurred on or after 22 November 2022	<input type="checkbox"/>
Digital Games Corporation Tax Credit claimed	€ <input type="text"/>

(x) Provide details of the amount at (ix), or any portion of such amount to be:

(A) Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 481A(22)(a) TCA 1997? If yes, please include the amount or any portion of such amount	<input type="checkbox"/>
If yes, please state the amount	€ <input type="text"/>
A(i) The amount of the overpayment as set out in (x)(A) which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 481A(22F).	€ <input type="text"/>
B Paid to the company by the Revenue Commissioners, as set out in section 481A (22)(b) TCA 1997. If yes, please state the amount or any portion of such amount.	<input type="checkbox"/>
If yes, please state the amount	€ <input type="text"/>

CLAWBACK IN RESPECT OF RESEARCH & DEVELOPMENT ACTIVITIES

The **clawback mechanism** for Research & Development (R&D) Tax Credits. It's designed to ensure proper reporting when a previously claimed R&D tax credit is subsequently deemed *not properly due*. This is crucial for maintaining the integrity of the R&D incentive scheme.

Following two new attributes have been introduced for handling additional asks, below the existing section

1. Amount taxable Case IV Sch.D (Sec. 766C(10)(c)(i))
2. Amount taxable Case IV Sch.D (Sec. 766D(9)(c)(i))

Irish Investment and Other Income

Clawback in respect of Research & Development activities

	Last Year	Current Year
Amount taxable Case IV Sch.D (Sec. 766(7B)(c)(i), Sec. 766(7C)(b) or Sec.766(7C)(c))	€ 0	0
Amount taxable Case IV Sch. D (Sec. 766(7B)(c)(ii))	€ 0	0
Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii))	€ 0	0
Amount taxable Case IV Sch. D (Sec. 766C(10)(c)(i))	€ 0	0
Amount taxable Case IV Sch. D (Sec. 766D(9)(c)(i))	€ 0	0

FOREIGN INCOME:**Foreign Income excluding foreign Life Policies and Offshore Funds**

It has been introduced to align with the new **Participation Exemption for Foreign Distributions**, effective from **1 January 2025**. This change is critical for companies that receive **foreign distributions (e.g., dividends) from subsidiaries located in other countries**. The new schema allows you to specifically report foreign income that **is not** derived from foreign life policies or offshore funds, which have their own distinct tax treatment.




Following couple of fields have been added to existing section in the 'Foreign Income excluding foreign Life Policies and Offshore Funds' page. Here fields under 'Last Year' is read-only in nature, users are allowed to enter the fields under 'Current Year'.

1. Relevant distribution amount made out of profits on or after 1 January 2025 where claim under section 831B is made
2. Relevant distribution amount made out of assets on or after 1 January 2025 where claim under section 831B is made excluding any amount that falls to be included at panel 5.3(a)

Foreign Income**Foreign Income excluding Foreign Life Policies & Offshore Funds**

Where Double Taxation Relief applies enter foreign tax deducted in the Reliefs section of the Deductions, Reliefs and Credits Panel

Foreign Income Schedule

		Last Year	Current Year
Foreign Dividend Income before deduction of Irish tax (Standard Rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made	 €		<input type="text" value="10"/>
Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%)	 €		<input type="text" value="20"/>
(a) Relevant distribution amount made out of profits on or after 1 January 2025 where claim under section 831B is made	€		<input type="text" value="300"/>
(b) Relevant distribution amount made out of assets on or after 1 January 2025 where claim under section 831B is made excluding any amount that falls to be included at panel 5.3(a)	€		<input type="text" value="400"/>
Other Foreign Income before deduction of Irish tax (Higher Rate 25%)	 €		<input type="text" value="50"/>

CAPITAL GAINS:Details of Disposal

It introduces a more detailed section for reporting the disposal of assets. These changes reflect the standard rules for calculating **Capital Gains Tax (CGT)**, which applies to companies on the chargeable gain from selling an asset.

In Details of Disposals page under Capital Gain, a new section has been introduced with 4 new attributes. Here the fields are in the Last Year column would be

1. If company has disposed of leased machinery or plant in the Accounting Period, Where such a disposal (for disposals) has been made, please provide the following:
2. Number of Disposals made
3. Net Chargeable Gain or Loss Arising
4. Total Profits/(Losses) Appropriated into Trading Stock and subject to Section 596(3) Election

Capital Gains**Details Of Disposals**

	Last Year	Current Year
If company has disposed of leased machinery or plant in the Accounting Period, Where such a disposal (for disposals) has been made, please provide the following:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(a) Number of Disposals made	<input type="text"/>	<input type="text" value="0"/>
(b) Net Chargeable Gain or Loss Arising	€ <input type="text"/>	<input type="text" value="0"/>
(c) Total Profits/(Losses) Appropriated into Trading Stock and subject to Section 596 (3) Election	€ <input type="text"/>	<input type="text" value="0"/>
Incidental cost(s) of disposal(s)	€ <input type="text"/>	<input type="text" value="0"/>
Aggregate net consideration (after incidental costs of disposals)	€ <input type="text" value="3,000"/>	<input type="text" value="0"/>

DEDUCTIONS, RELIEFS AND CREDITS:

ROS has suggested changes both in Deduction and Relief sections.

Deduction

This change is critical for **investment companies** claiming a deduction for management expenses. The new field 'managementExpensesUnder81D' ensures that any management expenses that are **disallowable** under the newly introduced Section 81D are **separately identified** and **excluded** from the total claim.

In our application within the Management Expense section under the 'Deductions' Tab in 'Deductions, Reliefs and Credits' page, a new field has been introduced for the same. The field under 'Last Year' column is read-only, where one can view the data in next year. The field under Current Year column is editable for the users.

- If any amount entered at Management Expenses above refers to stock exchange listing expenditure under S81D, enter that amount here

Reliefs:

A newly introduced field 'amtRelClaimedUnderSchedule24' is applicable if your company is an Irish tax resident and has income that has been subject to tax in both Ireland and another jurisdiction. Schedule 24 provides the mechanics for claiming **double taxation relief** by allowing you to credit the foreign tax paid against your Irish corporation tax liability on that same income.

In our application under the 'Reliefs' Tab in 'Deductions, Reliefs and Credits' page, a new field has been introduced for the same. The field under 'Last Year' column is read-only, where one can view the data only in next year as a reflection of current years data. The field under Current Year column is editable for the users.

- Amount of relief claimed in respect of dividend income under Schedule 24

Deductions, Reliefs and Credits

Deductions

	Last Year	Current Year
Management Expenses	€ 0	0
(a) If any amount entered at Management Expenses above refers to stock exchange listing expenditure under S81D, enter that amount here	€ 0	0
Group Relief - Management Expenses	€ 0	0
(a) Relief under Section 247 (non-trade charges)	€ 0	0
(b) Indicate if any amount entered at (a) above is in respect of the acquisition of a holding company in a tiered structure	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
(c) Amount of that relief	€ 0	0
(d)(i) Indicate if the company is making an election under Sec.247(4A)(e)(iii)	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
(ii) Provide the Tax Reference number of the company Jointly electing		
Group Relief (non-trade charges)	€ 0	0
Other Deductions		
Specify Details of Other Deductions	<div><div></div></div>	<div><div></div></div>
Amount of Other Deductions	€ 0	0

Reliefs

	Last Year	Current Year
Double Taxation Relief (excluding relief claimed at (a),(b) or (c) below)	€ 0	0
(a) Amount of relief claimed in respect of dividend income under Schedule 24	€ 0	0
b) Additional Foreign Credit (Schedule 24 par 9I) amount of relief claimed under subparagraph (4)(a)	€ 0	0
(c) Additional Foreign Credit (Schedule 24 par 9I) amount of relief claimed under subparagraph (4)(b)	€ 0	0
(d) Amount of relief claimed under Section 486C in this accounting period (Start-up company relief).	€ 0	0
(e) Excess 'total contribution' in this accounting period to be carried forward	€ 0	0

Relief on Sports Donation Scheme:

Scheme introduces a streamlined process to claim tax relief on donations made to certain approved sports bodies, applicable from Jan 1st 2025.

This change is applicable to your company if you make a **qualifying donation** in a year to an approved sports body for the sole purpose of funding an approved project. The scheme allows your company to claim tax relief by treating the donation as a **deductible expense**

In Relief subsection of 'Deductions, Reliefs and Credits page' a new link has been introduced. On clicking this link, it will open a new page for providing the details of Donations, that includes amount, Date of donation, Name of the sport body and Project details etc.

Following are the important fields:

Deductions, Reliefs and Credits		
Reliefs		
	Last Year	Current Year
Double Taxation Relief (excluding relief claimed at (a),(b) or (c) below)	€ 0	0
(a) Amount of relief claimed in respect of dividend income under Schedule 24	€ 0	0
b) Additional Foreign Credit (Schedule 24 par 91) amount of relief claimed under subparagraph (4)(a)	€ 0	0
(c) Additional Foreign Credit (Schedule 24 par 91) amount of relief claimed under subparagraph (4)(b)	€ 0	0
(d) Amount of relief claimed under Section 486C in this accounting period (Start-up company relief).	€ 0	0
(e) Excess 'total contribution' in this accounting period to be carried forward	€ 0	0

Sports Donations Scheme

[Click to add donations under Sports Donations Scheme](#)

Deductions, Reliefs and Credits			
Sports Donations Scheme			
<input type="button" value="Add"/> <input type="button" value="Edit"/> <input type="button" value="Delete"/>			
Date of Donation	Sports Body Name	Donation Amount	Sports Body Number
Donation Amount	€	<input type="text"/>	
Date of Donation		<input type="text"/>	<input type="button" value="v"/>
Sports Body Name		<input type="text"/>	
Sports Body Number (Allocated by the Department of Sports, Arts Culture)		<input type="text"/>	
Sports Body Project Number (Format RR-11-XX-XX)		<input type="text"/>	
I confirm that I have loaded all receipts		<input type="checkbox"/>	

SELF ASSESSMENT:**Digital Games Credit**

It specifically impacts how **Digital Games Corporation Tax Credit** claims are processed under Ireland's self-assessment system.

Instead of simply reducing your Corporation Tax liability, you will now see new dedicated fields within the CT1-v25 schema to make a **self-assessed claim** for this refund. Your submission will require you to provide **Credit Amount** and **Election for Treatment**

In the application a couple of new fields has been added for 'Digital games credit' under '**Self Assessment made under Chapter 4 of Part 41A Year 1997**' in 'CT Self Assessment' page. Following are the important attributes for this

1. Digital games credit
2. Digital games offset

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

	Revenue Calculation	Self-Assessment
(i) Amount of profits chargeable to tax for this period	€ 0.00	100.00
(ii) Amount of tax chargeable for this period	€ 0.00	200.00
(iii)(a) Amount of tax payable/overpaid for this period before repayable credits already refunded/offset	€ 0.00	300.00
(iii)(b) Amount of repayable credits already refunded/offset.	€ 0.00	400.00
(iii)(c) Amount of tax payable/overpaid for this period	€ 0.00	500.00
(iv) Add amount of any surcharge due under S 1084 TCA 1997 for this period because of		
Late filing of this return or	€ 0.00	600.00
Non-compliance with your LPT requirements	€ 0.00	700.00
(v) Amount of tax, including preliminary tax, paid directly to the Collector General for this period	€ 0.00	800.00
(vi) (a) Balance of Tax Payable for this period	€ 0.00	900.00
(vi) (b) Balance of Tax (Overpaid) for this period	€ 0.00	1,000.00
Research and Development credit	€ 0.00	1,100.00
Research and Development Cash Refund	€ 0.00	1,200.00
Digital games credit	€ 0.00	1,300.00
Digital games offset	€ 0.00	1,400.00

RESEARCH AND DEVELOPMENT CREDIT

In this new fields for Amount introduced for each Instalment section 'under Section 766D' of 'Research and Development Credit' page. Following are the fields have been set.

FOR 1ST INSTALMENT SECTION

1. Amount
2. Amount

Research and Development Credit

Claim to 1st instalment under section 766D

First instalment, relating to a credit claimed in this accounting period, under section 766D (5)(a) TCA 1997

€ 1,000 0

Provide details of the the first instalment or any portion of such amount:

Indicate, by inserting x in the appropriate box, if is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? If yes, please include the amount or any portion of such amount



Amount

€ 1,100 0

The amount of the overpayment which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes section 766D(12)

€ 1,200 0

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) has been allocated to this company from another group company (i.e. the excess credit is being claimed by this company)?



Amount

€ 1,300 0

Enter tax reference number of the company from which the excess credit has been surrendered

TRN

trn1

Amount

€ 0 100

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) has been surrendered to another group company (i.e. the excess credit is surrendered to a group company)?



Amount

€ 1,400 0

Enter tax reference number of the company to whom the excess credit has been surrendered

TRN

trn2

Amount

€ 0 200

Indicate, by inserting x in the appropriate box, if is to be paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. If yes, please state the amount or any portion of such amount



Amount

€ 1,500 0

FOR 2ND INSTALMENT SECTION

1. Amount
2. Amount

Research and Development Credit

Claim to 2nd instalment under section 766D

Second Instalment - Amount due under section 766D(5)(b) TCA 1997

€ 1,600 0

Insert x in the appropriate box if the second instalment made or any portion of such amount to be:

Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? If yes, please include the amount or any portion of such amount

☒ ☐

Amount

€ 1,700 0

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) has been allocated to this company from another group company (i.e. the excess credit is being claimed by this company)?

☒ ☐

Amount

€ 1,800 0

Enter tax reference number of the company from which the excess credit has been surrendered

TRN

trn3

Amount

€ 0 300

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) has been surrendered to another group company (i.e. the excess credit is surrendered to a group company)?

☒ ☐

Amount

€ 1,900 0

Enter tax reference number of the company to whom the excess credit has been surrendered

TRN

trn4

Amount

€ 0 400

Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997? If yes, please state the amount or any portion of such amount.

☒ ☐

Amount

€ 2,000 0

FOR 3RD INSTALMENT SECTION

1. Amount
2. Amount

Research and Development Credit

Claim to 3rd instalment under section 766D

Third Instalment - Amount due under section 766D(5)(c) TCA 1997

€ 2,100 0

Provide the following details of the third instalment or any portion of such amount:

Indicate, by inserting x in the appropriate box if it is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? If yes, please include the amount or any portion of such amount

☒ ☐

Amount

€ 2,200 0

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company)?

☒ ☐

Amount

€ 2,300 0

Enter tax reference number of the company to whom the excess credit has been surrendered

TRN

trn5

Amount

€ 0 500

Insert x in the appropriate box if the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company)?

☒ ☐

Amount

€ 2,400 0

Enter tax reference number of the company from which the excess credit has been surrendered

TRN

trn6

Amount

€ 0 600

Indicate, by inserting x in the appropriate box if it is to be paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997? If yes, please state the amount or any portion of such amount.

☒ ☐

Amount

€ 2,500 0

TRADING RESULT:

Schema has been updated to enhance clarity, improve data quality, and streamline the reporting of your company's core trading activities. These changes aim to ensure more precise and complete information is provided to Revenue.

Within our Tax application a new section has been added to the Trading Result Page. Following are the attributes to be filled before submission.

1. Amount of Wear and Tear allowances subject to section 403 provisions arising in Accounting Period
2. Total Balancing Allowance (or Charge) subject to section 403 provisions arising in Accounting Period
3. Amount of Wear and Tear allowances subject to section 404 provisions arising in Accounting Period
4. Total Balancing Allowance (or Charge) subject to section 404 provisions arising in Accounting Period
5. Total Specified Capital Allowances Arising in the Course of a Trade of Leasing
6. if the company has relevant leasing losses arising from specified capital allowances to which section 403 applies
7. Amount of Relevant Leasing Losses Carried Forward From Prior Accounting Period
8. Amount of Relevant Leasing Losses Arising in this Accounting Period
9. Amount of Relevant Leasing Losses Utilised in this Accounting Period
10. Amount of Relevant Leasing Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s)
11. if the company has losses arising from a leasing trade subject to the provisions of section 404 and provide the following information with regard to the losses arising from that separate trade:
 12. Amount of Losses Carried Forward From Prior Accounting Period
 13. Amount of Losses Arising in this Accounting Period
 14. Amount of Losses Utilised in this Accounting Period
 15. Amount of Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s)

Trading Results

[Qualifying Certificate](#)

Total Credit Claimed	€	<input type="text" value="0"/>	<input type="text" value="0"/>
(I) Amount of Wear and Tear allowances subject to section 403 provisions arising in Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="5,000"/>
(II) Total Balancing Allowance (or Charge) subject to section 403 provisions arising in Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="60"/>
(III) Amount of Wear and Tear allowances subject to section 404 provisions arising in Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="564"/>
(IV) Total Balancing Allowance (or Charge) subject to section 404 provisions arising in Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="98"/>
(V) Total Specified Capital Allowances Arising in the Course of a Trade of Leasing	€	<input type="text" value="0"/>	<input type="text" value="5,723"/>
If the company has relevant leasing losses arising from specified capital allowances to which section 403 applies	<input type="checkbox"/>		<input type="checkbox"/>
(I) Amount of Relevant Leasing Losses Carried Forward From Prior Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="65"/>
(II) Amount of Relevant Leasing Losses Arising in this Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="56"/>
(III) Amount of Relevant Leasing Losses Utilised in this Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="67"/>
(IV) Amount of Relevant Leasing Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s)	€	<input type="text" value="0"/>	<input type="text" value="54"/>
If the company has losses arising from a leasing trade subject to the provisions of section 404 and provide the following information with regard to the losses arising from that separate trade:	<input type="checkbox"/>		<input checked="" type="checkbox"/>
(I) Amount of Losses Carried Forward From Prior Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="95"/>
(II) Amount of Losses Arising in this Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="789"/>
(III) Amount of Losses Utilised in this Accounting Period	€	<input type="text" value="0"/>	<input type="text" value="51"/>
(IV) Amount of Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s)	€	<input type="text" value="0"/>	<input type="text" value="834"/>