



RELEASE NOTES FOR RELATE PERSONAL TAX

VERSION 2026.3 BUILD 2

Tax Year 2025 | March 2026



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Relate Personal Tax Version 2026.3 Build 2 — What's New

This release introduces Form 11 schema version 26 (formversion=26) for the tax year 2025 (1 January 2025 to 31 December 2025). The following changes have been made to the Relate Personal Tax application:

Change	Section	Description
NEW	Irish Rental Income	Three new farmland exemption indicators added to the Land section under S. 664 TCA 1997 (Self and Spouse/Civil Partner)
NEW	Foreign Income	New Split Year Treatment section: claiming indicator, arrival/departure indicators and dates, and residency for 2026
NEW	Capital Gains — Details of Assets	Previously deferred CGT now due under S. 599(4A)(d)(i): indicator checkbox and amount for Self and Spouse/Civil Partner
NEW	Capital Gains — Claim to Reliefs	Retirement Relief disposal dates for S. 598 (outside family) and S. 599 (within family) claims, Self and Spouse
NEW	Capital Gains — Defer Payment	New sub-section under S. 599(4A)(c): deferred CGT amount, disposal date and qualifying asset description
NEW	CGT Self Assessment	Two new rows: (iii) amount of tax deferred; (iv) amount of previously deferred tax now due for the period
REMOVED	Restriction of Reliefs (High Earners)	14 Specified Relief attributes removed: Sec. 248, Sec. 481, Sec. 489(2)(a), Sec. 848A, Sec. 284, Sec. 288 — Self and Spouse
REMOVED	Foreign Income	UK Deposit Interest sub-section removed (ukdepintself / ukdepintspouse)

The following sections provide a detailed description, field specifications, and illustrative screenshots for each change introduced in this release.

Commercial Property, Land and Other Sources of Irish Rental Income

- We have enhanced the Irish Rental Income tab with three new indicator (checkbox) fields in the Land section to support S. 664 TCA 1997 farmland leasing exemptions for land acquired on or after 1 January 2024.
- Please check this box if any lease income from land acquired on or after 1 January 2024 was held for less than 7 years during the period to which this claim relates.
- Please check this box if you are claiming exemption from the 7-year holding requirement under section 664(1D) TCA 1997 as a surviving spouse or civil partner, for any lease income from land acquired on or after 1 January 2024.
- Please check this box if you are claiming relief under section 664 TCA 1997 in respect of any lease income from land acquired otherwise than by purchase (e.g. by gift or inheritance) on or after 1 January 2024.
- All three indicators are available for both Self and Spouse/Civil Partner.

Irish Rental Income

Commercial Property, land and all other sources of Irish rental income

	Self		Spouse	
	Last Year	Current Year	Last Year	Current Year
Number of properties let		3		4
Area in hectares, if applicable		23		24
Gross Rent Receivable	€	1,20,003	€	1,20,004
Expenses				
	Self		Spouse	
	Last Year	Current Year	Last Year	Current Year
Repairs	€	213	€	214
Allowable Interest	€	215	€	216
Exempt Rental Income from the leasing of farm land, under S. 664	€	217	€	218
Please check this box if any lease income from land acquired on or after 1 January 2024 that was held for less than 7 years during the period to which this claim relates	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please check this box if you are claiming exemption from the 7-year holding requirement under section 664(1D)TCA 1997 as a surviving spouse or civil partner, for any lease income from land acquired on or after 1 January 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please check this box if you are claiming relief under section 664 TCA 1997 in respect of any lease income from land acquired otherwise than by purchase (e.g. by gift or inheritance) on or after 1 January 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	€	219	€	220
Amount of chargeable Income after expenses but before Capital Allowances and losses	€	1,19,139	€	1,19,136
Amount of chargeable income from all sources, net of expenses but before capital allowances and losses	€	1318118	€	1318120

Figure 1: New Tax Fields under Irish Rental Income

Split Year Treatment

- We have enhanced the Foreign Income tab with a new Split Year Treatment sub-section for Tax Year 2025.
- Are you claiming Split Year Treatment in 2025? — indicator checkbox for Self and Spouse/Civil Partner.
- Did you arrive or depart Ireland other than for a temporary reason in 2025? — Arrived indicator with Date of Arrival; Departed indicator with Date of Departure for Self and Spouse/Civil Partner.
- Are you resident in Ireland in 2026? — Yes/No selection for Self and Spouse/Civil Partner.

Foreign Income

Foreign tax deducted should only be entered below if it is available as a credit against Irish tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered on this return. See Guide to Completing 2025 Pay and File Returns for more information on the taxation of foreign income.

Split Year Treatment	Self		Spouse/Civil Partner	
	Last Year	Current Year	Last Year	Current Year
Are you claiming Split Year Treatment in 2025?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Did you arrive or depart Ireland other than for a temporary reason in 2025?				
Arrived	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Date of Arrival	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Departed	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Date of Departure	<input type="text"/>	20/02/2025	<input type="text"/>	09/07/2025
Are you resident in Ireland in 2026?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Figure 2: New Tax Fields under Foreign Income

Details of Assets Disposed Of — Previously Deferred Capital Gains Tax

- We have added two new fields to the Capital Gains — Details of Assets Disposed Of section for CGT previously deferred under S. 599(4A) that is now payable.
- Previously deferred capital gains tax is now due under S. 599(4A)(d)(i) [due to the disposal occurring within 12 years] — indicator checkbox for Self and Spouse/Civil Partner.
- Amount of tax due under S. 599(4A)(d) — numeric amount for Self and Spouse/Civil Partner. The indicator must be set before the amount can be entered.
- This amount must equal the “Amount of tax previously deferred now due this period” entered in CGT Self Assessment.

Capital Gains

Details of Assets						
Details of Assets Disposed of	No. of Disposals		Aggregate Areas in Hectares		Aggregate Consideration	
	Last Year	Current Year	Last Year	Current Year	Last Year	Current Year
Shares / Securities - Quoted					€	10,001
Shares / Securities - Unquoted					€	1,002
Agricultural Land / Buildings		1		11.00	€	1,003
Development Land		2		12.00	€	1,004
Foreign Life Policies (S. 594) (Chargeable at 40%)		3			€	1,005
Offshore Funds (S. 747A) chargeable at 40%		4			€	1,006
Commercial Premises		5			€	1,007
Residential Premises		6			€	1,008
Shares or Securities exchanged (S.913(5))		7			€	1,009
Venture Fund Gains (S.541C(2) (a))					€	1,010
Other Assets		8			€	1,011
Total Consideration on Disposals					€	20,066

Tick the box(es) to indicate:	Self	Spouse
- If any disposal was between connected parties or otherwise not at arms length	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Previously deferred capital gains tax is now due under S. 599(4A)(d)(i) [(due to the disposal occurring within 12 years)]	<input type="checkbox"/>	<input type="checkbox"/>
Amount of tax due under S. 599(4A)(d)	<input type="text" value="0"/>	<input type="text" value="0"/>
- If any of the original acquisitions were between connected parties or otherwise not at arms length	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
- If the market value has been substituted for the cost of acquisition of	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Figure 3: New Tax Fields under Capital Gains — Details of Assets

Claim to Reliefs — Retirement Relief Disposal Dates

- We have added two new date of disposal fields to the Capital Gains — Claim to Reliefs section to capture the date of disposal for retirement relief claims.
- Date of disposal for claim for retirement relief made under S. 599 TCA 1997 (within family disposal) — for Self and Spouse/Civil Partner.
- Date of disposal for claim for retirement relief made under S. 598 TCA 1997 (outside family disposal) — for Self and Spouse/Civil Partner.
- Dates are entered in DD/MM/YYYY format and are mandatory when the corresponding retirement relief amount is present.

Capital Gains

Claim to Reliefs

	Self		Spouse	
	Last Year	Current Year	Last Year	Current Year
Disposal of Principal Private Residence: enter amount of consideration	€ <input type="text"/>	<input type="text" value="1,012"/>	€ <input type="text"/>	<input type="text" value="1,017"/>
The amount of consideration, as provided for in S. 599(1)(b), on the disposal of qualifying assets	€ <input type="text"/>	<input type="text" value="1,013"/>	€ <input type="text"/>	<input type="text" value="1,018"/>
Date of disposal for claim for retirement relief made under S.599 TCA 1997	<input type="text"/>	<input type="text" value="01/04/2025"/>	<input type="text"/>	<input type="text" value="03/04/2025"/>
Retirement Relief - under Sec. 598 - enter consideration on disposal of qualifying assets	€ <input type="text"/>	<input type="text" value="1,014"/>	€ <input type="text"/>	<input type="text" value="1,019"/>
Date of disposal for claim for retirement relief made under S.598 TCA 1997	<input type="text"/>	<input type="text" value="02/04/2025"/>	<input type="text"/>	<input type="text" value="04/04/2025"/>
Disposal of site to a child - enter amount of consideration	€ <input type="text"/>	<input type="text" value="1,015"/>	€ <input type="text"/>	<input type="text" value="1,020"/>
Amount of Consideration	€ <input type="text"/>	<input type="text" value="1,017"/>	€ <input type="text"/>	<input type="text" value="1,022"/>
Other (specify)	<input type="text"/>	<input type="text" value="Other"/>	<input type="text"/>	<input type="text" value="Other"/>

Relief under Section 604B (farm restructuring) Add Details

Figure 4: New Tax Fields under Capital Gains — Claim to Reliefs

Claim to Defer Payment under S. 599(4A)(c)

- We have added a new sub-section “Claim to defer payment under S. 599(4A)(c)” to the Capital Gains panel.
- Enter amount of deferred capital gains tax as defined in S. 599(4A)(a) — numeric field for Self and Spouse/Civil Partner.
- Date of the relevant disposal as defined in S. 599(4A)(a) — mandatory when amount is entered; for Self and Spouse/Civil Partner.
- Description of the qualifying asset(s) — text field up to 100 characters; mandatory when amount is entered; for Self and Spouse/Civil Partner.
- The deferred amount must equal the “Amount of tax deferred for this period” in CGT Self Assessment.

Capital Gains				
Claim to defer payment under S. 599(4A)(c)				
	Self		Spouse	
	Last Year	Current Year	Last Year	Current Year
Enter amount of deferred capital gains tax, (as defined in S. 599(4A)(a))	€ <input type="text"/>	<input type="text" value="2,000"/>	€ <input type="text"/>	<input type="text" value="2,000"/>
Date of the relevant disposal, (as defined in S. 599(4A)(a))	<input type="text"/>	<input type="text" value="05/04/2025"/>	<input type="text"/>	<input type="text" value="06/04/2025"/>
Description of the qualifying asset(s)	<input type="text"/>	<input type="text" value="41 Kingston Road (NewMalden) Management"/>	<input type="text"/>	<input type="text" value="41 Kingston Road (NewMalden) Management"/>

Figure 5: New Sub-section under Capital Gains — Claim to Defer Payment

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

- We have added two new rows to the CGT Self Assessment panel to reflect deferred CGT under S. 599(4A).
- (iii) Amount of tax deferred for this period — must equal the deferred CGT amount entered in Capital Gains “Claim to defer payment under S. 599(4A)(c)”.
- (iv) Amount of tax previously deferred now due this period — must equal the “Amount of tax due under S. 599(4A)(d)” entered in Capital Gains Details of Assets.
- Both fields are required when the “I declare the above to be my Self Assessment to Capital Gains Tax” indicator is set.

CGT Self Assessment

Self Assessment - Capital Gains Tax 2025

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

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

	Self-Assessment Column
(i) Amount of chargeable gains arising for this period	€ 20,000
(ii) Amount of tax chargeable for this period	€ 3,000
(iii) Amount of tax deferred for this period	€ 2,000
(iv) Amount of tax previously deferred now due this period	€ 0
(v) Amount of tax payable for this period	€ 3,000
(vi) Amount of any surcharge due under S. 1084 TCA 1997 because of	
late filing of this return, or	€ 0
non-compliance with your LPT requirements	€ 0
(vii) Amount of tax paid directly to the Collector General for this period	€ 5,000
(viii)(a) Balance of Tax Payable for this period	€ 0
(viii)(b) Balance of Tax(Overpaid) for this period	€ 2,000
I declare the above to be my Self Assessment to Capital Gains Tax for the year 2025	<input checked="" type="checkbox"/>

Figure 6: New Tax Fields under CGT Self Assessment

Specified Reliefs — Fields Removed for Tax Year 2025

- The following Specified Relief fields have been removed from the Restriction of Reliefs (High Earners) section as they are no longer applicable for tax year 2025.
- Sec. 248 — Relief for interest paid on loans used to acquire an interest in a company (Self and Spouse/Civil Partner).
- Sec. 248 / Sec. 250 — Relief for interest paid on loans used to acquire an interest in a company under Sec. 250 (Self and Spouse/Civil Partner).
- Sec. 481 — Relief for investment in films (Self and Spouse/Civil Partner).
- Sec. 489(2)(a) — Employment and Investment Incentive Scheme (Self and Spouse/Civil Partner).
- Sec. 848A — Donations to approved bodies (Self and Spouse/Civil Partner).
- Section 284 — Wear and tear allowances subject to section 485C(1B) (Self and Spouse/Civil Partner).
- Section 288 — Balancing allowances and charges subject to section 485C(1B) (Self and Spouse/Civil Partner).

Restriction of Reliefs

Specified Reliefs

Specified Reliefs	Self		Spouse/Civil Partner	
	Last Year	Current Year	Last Year	Current Year
Sec.140 - dividends and distributions out of income from:				
Stallion fees (prior to 1 August 2008)	€	101	€	50,000
Stud greyhounds (prior to 1 August 2008)	€	102	€	186
Woodlands	€	103	€	187
Sec.141 - dividends and distributions out of exempt patent income	€	0	€	0
Sec.142 - dividends and distributions out of income from certain mining operations	€	104	€	188
Sec.143 - dividends and distributions out of income from certain mining operations	€	105	€	189
Sec.195 - exempt income, profits or gains of artists, writers or composers from:				
Books or other writings	€	106	€	190
Plays	€	107	€	191
Musical compositions	€	108	€	192
Paintings and other like pictures	€	109	€	193
Sculptures	€	110	€	194
Sec.232 - exempt profits from occupation of woodlands	€	0	€	0
Sec.234 - exempt income from patent royalties	€	0	€	0
Sec.248 - relief for interest paid on loans used to acquire an interest in a company	€	113	€	195
Sec.248 - relief for interest paid on loans used to acquire an interest in a company Sec.250	€	114	€	196

Sec.253 - relief for interest paid on loans used to acquire an interest in a partnership	€		115	€		197
Sec.272 - writing-down allowances in respect of capital expenditure on:						
Hotels written-off at 15% rate (Sec.268(1)(d))	€		116	€		198
Nursing Homes (sec.268(1)(g))	€		117	€		199
Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec.268(1)(q) by virtue of Sec.268(3B))	€		118	€		200
Convalescent Homes (Sec. 268(1)(i))	€		119	€		201
Hospitals (Sec. 268(1)(j))	€		120	€		202
Sports Injury Clinics (Sec. 268(1)(k))	€		121	€		203
Mental Health Centres (Sec. 268(1)(l))	€		122	€		204
Specialist Palliative Care Units (Sec. 268(1)(m))	€		123	€		205
Aviation services facilities (S 268(1)(n))	€		124	€		206
Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3))	€		125	€		207
Sec. 273- acceleration of writing -down allowances in respect of certain expenditure on certain industrial buildings or structures	€		126	€		208
Sec. 274 - balancing allowances in respect of capital expenditure on:						
Hotels written-off at 15% rate(Sec. 268(1)(d))	€		127	€		209
Nursing Homes (Sec. 268(1)(g))	€		128	€		210
Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B))	€		129	€		211
Convalescent Homes (Sec. 268(1)(i))	€		130	€		212
<hr/>						
Sec.253 - relief for interest paid on loans used to acquire an interest in a partnership	€		115	€		197
Sec.272 - writing-down allowances in respect of capital expenditure on:						
Hotels written-off at 15% rate (Sec.268(1)(d))	€		116	€		198
Nursing Homes (sec.268(1)(g))	€		117	€		199
Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec.268(1)(q) by virtue of Sec.268(3B))	€		118	€		200
Convalescent Homes (Sec. 268(1)(i))	€		119	€		201
Hospitals (Sec. 268(1)(j))	€		120	€		202
Sports Injury Clinics (Sec. 268(1)(k))	€		121	€		203
Mental Health Centres (Sec. 268(1)(l))	€		122	€		204
Specialist Palliative Care Units (Sec. 268(1)(m))	€		123	€		205
Aviation services facilities (S 268(1)(n))	€		124	€		206
Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3))	€		125	€		207
Sec. 273- acceleration of writing -down allowances in respect of certain expenditure on certain industrial buildings or structures	€		126	€		208
Sec. 274 - balancing allowances in respect of capital expenditure on:						
Hotels written-off at 15% rate(Sec. 268(1)(d))	€		127	€		209
Nursing Homes (Sec. 268(1)(g))	€		128	€		210
Residential Units attached to nursing homes written-off at either 10% or 15% rates (Sec. 268(1)(g) by virtue of Sec. 268(3B))	€		129	€		211
Convalescent Homes (Sec. 268(1)(i))	€		130	€		212

Hospitals (Sec. 268(1)(j))	€		131	€		213
Sports Injury Clinics (Sec. 268(1)(k))	€		132	€		214
Mental Health Centres (Sec. 268(1)(l))	€		133	€		215
Specialist Palliative Care Units (Sec. 268(1)(m))	€		134	€		216
Aviation services facilities (S 268(1)(n))	€		135	€		217
Holiday Camps written-off at 15% rate and Holiday Cottages (Sec. 268(3))	€		136	€		218
Sec. 304(4) - income tax: allowances and charges in taxing a trade, etc.	€		137	€		219
Sec. 305(1) - income tax: manner of granting, and effect of, allowances made by means of discharge or repayment of tax	€		138	€		220
Sec. 323 - Customs House Dock Area: capital allowances in relation to the construction of certain commercial premise	€		139	€		221
Sec. 324 - Customs House Dock Area: double rent allowance in respect of rent paid for certain business premises	€		140	€		222
Sec. 331 - Temple Bar Area: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	€		141	€		223
Sec. 332 - Temple Bar Area: capital allowances in relation to construction or refurbishment of certain commercial premises	€		142	€		224
Sec. 333 - Temple Bar Area: double rent allowance in respect of rent paid for certain business premises	€		143	€		225
Sec. 341 - Urban Renewal Scheme and Designated Streets Scheme: accelerated capital allowances in relation to construction of refurbishment of certain industrial buildings or structures	€		144	€		226

Sec. 342 - Urban Renewal Scheme and Designated Streets Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	€		145	€		227
Sec. 343 - Enterprise Area: capital allowances in relation to construction or refurbishment of certain buildings or structures	€		146	€		228
Sec. 344 - Multi-Storey Car Parks: capital allowances in relation to construction or refurbishment	€		147	€		229
Sec. 345 - Urban Renewal Scheme, Enterprise Areas and Multi-Storey Car Parks: double rent allowance in respect of rent paid for certain business premises	€		148	€		230
Sec. 352 - Qualifying Resort Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	€		149	€		231
Sec. 353 - Qualifying Resort Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	€		150	€		232
Sec. 354 - Qualifying Resort Areas: double rent allowance in respect of rent paid for certain business premises	€		151	€		233
Sec. 372C - Qualifying Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	€		152	€		234
Sec. 372D - Qualifying Areas and Living-Over-the-Shop Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	€		153	€		235
Sec. 372M - Qualifying Rural Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	€		154	€		236
Sec. 372N - Qualifying Rural Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	€		155	€		237
Sec. 372V - Park-and-Ride Facilities: capital allowances in relation to construction or refurbishment	€		156	€		238
Sec. 372W - Park-and-Ride Scheme: capital allowances in relation to construction or refurbishment of certain commercial premises	€		157	€		239
Sec. 372AC - Town Renewal Areas: accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures	€		158	€		240
Sec. 372AD - Town Renewal Areas: capital allowances in relation to construction or refurbishment of certain commercial premises	€		159	€		241

Sec. 372AX - Mid-Shannon Tourism Infrastructure Investment Scheme: accelerated capital allowances in relation to construction or refurbishment of certain registered holiday camps	€		160	€		242
Sec. 372AY - Mid-Shannon Tourism Infrastructure Investment Scheme: capital allowances in relation to construction or refurbishment of certain tourism infrastructure facilities	€		161	€		243
Sec. 372AP - relief for Lessors	€		162	€		244
Sec. 372AU(1) - saver for relief due, and for clawback of relief given, under old schemes	€		163	€		245
Section 372AAC - Living City Initiative capital allowances in relation to conversion or refurbishment of certain commercial premises	€		164	€		246
Section 382AB - residential accommodation: allowances to owner-occupiers in respect of qualifying expenditure incurred in the conversion and refurbishment of Georgian houses.	€		165	€		247
Section 372AAD - residential accommodation: capital allowances to lessors in respect of eligible expenditure incurred on the conversion and refurbishment of relevant houses.	€		166	€		248
Sec. 381 - right to repayment of tax by reference to losses	€		167	€		249
Sec.381 - right to repayment of tax by reference to losses as extended by Sec.392 (option to treat capital allowances as creating or augmenting a loss)	€		168	€		250
Sec.382 - right to carry forward losses to future years	€		169	€		251
Sec.383 - relief under Case IV for losses	€		170	€		252
Sec.384 - relief under Case V for losses	€		171	€		253
Sec.385 - terminal loss	€		172	€		254
Sec.481 - relief for investment in films	€		173	€		255
Sec.482 - relief for expenditure on significant buildings and gardens	€		174	€		256
Sec.485F - carry-forward of excess relief	€		175	€		257
Sec.489(2)(a) - Employment and Investment Incentive Scheme	€		0	€		0
Sec.489(3) - BES relief	€		0	€		0
Sec. 823A (deduction for income earned in certain foreign states)	€		177	€		259
Sec.843 - capital allowances for buildings used for third level educational purposes	€		178	€		260
Sec.843A - capital allowances for buildings used for certain child-care purposes	€		179	€		261
Sec.843B - capital allowances for buildings used for the purposes of providing childcare services or a fitness centre to employees	€		180	€		262
Sec.847A - donations to certain sports bodies	€		181	€		263
Sec.848A - donations to approved bodies	€		0	€		0
Para.11 of Sch.32 - Urban Renewal Scheme, 1986: capital allowances in relation to certain commercial premises in designated areas other than the Customs House Docks Area	€		182	€		264
Para.13 of Sch.32 - Urban Renewal Scheme, 1986: double rent allowance in relation to certain premises in designated areas other than the Customs House Docks Area	€		183	€		265
Section 284 - (wear and tear allowances) subject to section 485C(1B)	€		184	€		266
Section 288 - (balancing allowances and balancing charges) subject to section 485C(1B)	€		185	€		267
Totals	€		11,756	€		68,315

Figure 7: Removed Fields under Restriction of Reliefs (High Earners)

UK Deposit Interest

- The UK Deposit Interest sub-section has been removed from the Foreign Income panel for Tax Year 2025.
- Gross amount of UK deposit interest — Self (field ukdepintself) removed.
- Gross amount of UK deposit interest — Spouse/Civil Partner (field ukdepintspouse) removed.
- UK deposit interest income should be declared in the appropriate foreign income section going forward.

Foreign Income				
(b) Name and address of administrator of the foreign pension arrangement	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Date on which the individual became a member of the foreign pension	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Amount of lump sum (s) paid in 2023 under the rules of S.200A	€ <input type="text" value="0"/>	<input type="text" value="0"/>	€ <input type="text" value="0"/>	<input type="text" value="0"/>
(e) Tax free amount, if any for 2023	€ <input type="text" value="0"/>	<input type="text" value="0"/>	€ <input type="text" value="0"/>	<input type="text" value="0"/>
(f) Amount of excess lump sum(s) for 2023	€ <input type="text" value="0"/>	<input type="text" value="0"/>	€ <input type="text" value="0"/>	<input type="text" value="0"/>
(g) Portion of amount at (f) chargeable under Case III at the standard rate of income tax	€ <input type="text" value="0"/>	<input type="text" value="0"/>	€ <input type="text" value="0"/>	<input type="text" value="0"/>
(h) Portion of amount at (f) chargeable under Case III at the higher rate of income tax and liable to USC	€ <input type="text" value="0"/>	<input type="text" value="0"/>	€ <input type="text" value="0"/>	<input type="text" value="0"/>

UK Deposit Interest				
	Self		Spouse/Civil Partner	
	Last Year	Current Year	Last Year	Current Year
Gross amount of UK deposit interest	€ <input type="text" value="0"/>	<input type="text" value="99"/>	€ <input type="text" value="0"/>	<input type="text" value="88"/>

EU Deposit Interest				
	Self		Spouse/Civil Partner	
	Last Year	Current Year	Last Year	Current Year
(a) Amount of EU Deposit Interest	€ <input type="text"/>	<input type="text" value="0"/>	€ <input type="text"/>	<input type="text" value="0"/>
(b) Savings Directive withholding	€ <input type="text"/>	<input type="text" value="0.00"/>	€ <input type="text"/>	<input type="text" value="0.00"/>

Figure 8: Removed Sub-section under Foreign Income