

Completion of Form 11 and Form CT1 Self-Assessment Panels

2 Self-Assessment Panel – Form 11 and Form CT1

2.1 Income Tax Self-Assessment Panel in ROS

A self-assessment must include:

- (i) The amount of the income, profits or gains for the period
- (ii) The amount of tax chargeable for the period
- (iii) The amount of tax payable for the period
- (iv) The amount of any late filing surcharge
- (v) The balance of tax payable after taking into account any tax paid direct to the Collector General.

In addition to these amounts, an income tax self-assessment should include a breakdown of the amount of tax chargeable, showing the amount of Income Tax, Universal Social Charge (USC), and PRSI. For accounting purposes it should also show the amount of tax paid direct to the Collector General and the amount of any refund/offset of tax withheld at source (e.g. interim refund of Professional Services Withholding Tax [PSWT]).

The full content of the self-assessment panel in the ROS Form 11 is as follows:

- (a) *Amount of income or profits arising for this period*
- (b) *Amount of tax chargeable for this period*
 - (b)(i) *Amount of Income Tax chargeable for this period*
 - (b)(ii)(I) *Amount of USC chargeable for this period (self)*
 - (b)(ii)(II) *Amount of USC chargeable for this period (spouse)*
 - (b)(iii)(I) *Amount of PRSI chargeable for this period (self)*
 - (b)(iii)(II) *Amount of PRSI chargeable for this period (spouse)*
- (b)(iv) *Total amount of tax chargeable for this period*
- (c)(i) *Amount of tax payable for this period before refund/offset at (c)(iii) below*
- (c)(ii) *Amount of tax overpaid for this period before refund/offset at (c)(iii) below*
- (c)(iii) *Amount of refund (or offset) made out of tax withheld at source*
- (d) *Amount of tax payable for this period*
- (e) *Amount of tax overpaid for this period*
- (f) *Amount of surcharge due under S 1084 because of late filing of this return*
- (g) *Amount of surcharge due under S 1084 because of non-compliance with Local Property Tax (LPT) requirements*
- (h) *Amount of tax paid directly to the Collector General for this period*
- (j) *Balance of Tax Payable (Overpaid) for this period*

The self-assessment panel in ROS contains two columns, A and B.

- Column A is Revenue's calculation of the above amounts, based on what has been returned in the Form 11, i.e. the indicative calculation mentioned in S. 959R(5) TCA 1997, and
- Column B is the customer's self-assessment.

2.1.1 Revenue's Calculation.

The calculation facility in ROS will populate column A for:

- (i) The amount of the income, profits or gains for the period
- (ii) The amount of tax chargeable for the period (broken down between Income Tax, USC, and PRSI)
- (iii) The amount of tax payable for the period
- (iv) The amount of any late filing surcharge

If the customer chooses to open a pre-populated form in ROS, the amount of any refund/offset and tax paid directly to the Collector General will also populate in column A. [Note that these figures will be per Revenue's record at the time the pre-populated return was downloaded. If additional payments or refunds are made after the pre-populated return was downloaded, these figures in column A will no longer be correct.]

2.1.2 Composition of Figures Shown in Column A

The make-up of the various figures in the self-assessment panel is as follows:

(a) Amount of income or profits arising for this period

This is the sum of income before any deductions or allowances.

(b) Amount of tax chargeable for this period

(b)(i) Amount of Income Tax chargeable for this period

This is the Income Tax chargeable before any relief for any credits (both repayable and non-repayable credits). It includes tax chargeable on ring-fenced income such as profits or gains attributable to rezoning decisions.

(b) (ii) Amount of USC chargeable for this period

This is the amount of USC chargeable before any credit is given for USC deducted under PAYE. USC for self and spouse/civil partner is shown separately.

(b) (iii) Amount of PRSI chargeable for this period (self)

This is the amount of PRSI due on non-PAYE income only. PRSI deducted at source through the PAYE system is not included in this amount. PRSI for self and spouse/civil partner is shown separately.

(b) (iv) Total amount of tax chargeable for this period

This is the sum of Income Tax, USC, and PRSI entered above.

(c)(i) Amount of tax payable for this period before refund/offset at (c)(iii) below

(c)(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii) below

This is the amount of tax chargeable at (b)(iv) above, less all credits – both non-refundable credits and refundable credits. However, it is before the amount of any refund or offset of tax made for this year (e.g. an interim refund).

(c)(iii) Amount of refund (or offset) made out of tax withheld at source

This is the amount of any refund or offset of tax withheld at source, made by Revenue in the year. In a pre-populated return (or in amend mode), ROS will show the figure per Revenue's records; otherwise, this field will be blank.

(d) Amount of tax payable for this period

(e) Amount of tax overpaid for this period

This is the tax payable figure after taking into account the refund/offset made. In most cases this will be the same as the amount at (c)(i)/(c)(ii)

(f) Amount of surcharge due under S 1084 because of late filing of this return

This is the amount of the surcharge due where the return is filed late. If a customer is completing a return using the ROS offline application, any late filing surcharge due will be calculated and populated into this field. The surcharge will be calculated taking the date of completion of the ROS offline form. When the customer attempts to upload the form, the surcharge will be recalculated (using the upload date) and if there is a difference between this new amount and the amount previously calculated, the upload of the return will fail and the customer will be presented with a message advising them to review their self-assessment panel. This may occur where the customer saves the offline form and uploads it at a later date.

In ROS online, the programme will again calculate any surcharge due. When the return is submitted the programme will recalculate the surcharge amount but it is not possible at this stage to redirect the customer back to review their return. The recalculated surcharge amount will be populated into the relevant field in column A.

(g) Amount of surcharge due under S 1084 because of non-compliance with LPT requirements

This is the amount of surcharge due as a result of non-compliance with LPT requirements. At present, this will not be auto-populated by Revenue.

(h) Amount of tax paid directly to the Collector General for this period

In a pre-populated return (or in amend mode), ROS will show the figure per Revenue's records; otherwise, this field will be blank.

(j) Balance of Tax Payable (Overpaid) for this period

This is the net position after taking into account tax paid direct to the Collector General. Separate fields are shown for tax payable and tax overpaid.

Note: The self-assessment includes any surcharge due under S 1084 and the amount of tax already paid to the Collector General to arrive at the balance due and payable. It is therefore important to enter the correct figures in all of the above fields, including the correct amount of preliminary tax paid.

2.1.3 Making a Self-Assessment

The customer must formerly agree or disagree – by ticking yes/no as appropriate – with Revenue’s calculation. Note that this agreement only includes amounts from (a) to (c)(ii) inclusive; the remaining items may not be known by the Revenue calculation facility at the time the calculation is made. For example, where a non-prepopulated form is completed, the figure for tax paid direct to the Collector General will not appear in column A. You will have to go to Client Services or My Services facility in ROS to retrieve this amount.

The screenshot shows the 'ROS Offline' application window. The menu bar includes 'File', 'Options', and 'Help'. Below the menu are icons for file operations and help. The main area contains a form with the following fields:

(h) Amount of tax paid directly to the Collector General for this period	€ 0.00	€	
(j)(i) Balance of Tax Payable for this period	€	€	
(j)(ii) Balance of Tax Overpaid for this period	€ 60048.00	€	

I confirm agreement with the figures at (a) to (c)(ii) inclusive as computed above in column A. Yes No

Transfer Values to Self Assessment Column or Enter your own figure in Column B

Please indicate what you believe gives rise to your self assessment figures in column B differing from the indicative tax figures provided by ROS in Column A.

I declare the above to be my Self Assessment to Income Tax for the year 2013

Notes:

Where the customer agrees with Revenue’s calculation they:

- Tick yes to the question “I confirm agreement with the figures...”
- Click on the **Transfer Values to Self Assessment** button, and
- Tick the box beside “I declare the above to be my Self Assessment...”.

Where the customer does not agree with Revenue’s calculation they

- Tick no to the question “I confirm agreement with the figures...”
- They enter their own figures in the Self Assessment Column (Column B)
- They give a reason why their figures differ from those given in the ROS calculation
- They tick the box beside “I declare the above to be my Self Assessment...”.

2.1.4 ROS Validation – Column A Values Change

When the customer attempts to upload the Form 11, ROS will recalculate the liability and the late filing surcharge. If the new liability or surcharge amounts are different to the amounts previously calculated, the upload of the return will fail and the ROS customer will be presented with a message advising them to review their self-assessment panel. See item (f) in paragraph 2.1.2 above.

2.2 Corporation Tax Self-Assessment Panel (Form CT1)

Every return prepared and delivered for accounting periods commencing on or after 1 January 2013 should include a self-assessment by the chargeable person. The completion of the self-assessment panel is mandatory in a ROS CT1. It is not possible to complete this panel if the accounting period commenced before 1 January 2013.

As in the Form 11, the self-assessment panel in the CT1 comprises of two columns – Revenue’s indicative calculation and the customer’s self-assessment. The agreement, or disagreement, with Revenue’s figures, the transferring of amounts from column A to column B, and the making of a self-assessment are the same for Corporation Tax in the Form CT1 as they are for Income Tax in the Form 11 – see 2.1 above.

2.2.1 Composition of Figures in Column A

(i) Amount of Profits Chargeable for this period

This is the amount of total income for this period net of any relevant capital allowances and losses forward.

(ii) Amount of Tax Chargeable for this Period

This is the amount of tax chargeable on the company after taking account of any deductions or reliefs that are authorised to be given to the company against any profits or chargeable gains.

(iii) Amount of tax payable (overpaid) for this period.

This is the amount of tax payable for the period, which is calculated by reducing the amount of tax chargeable by the amount of any tax credits due.

If a customer chooses to open and complete or download a pre-populated return, the calculation of this amount in Column A (Revenue Calculation) will take into account any amounts of PSWT refunded or offset under Sec.527(3)(a). This will be the total amount held on the Revenue record on the date that the customer opens or downloads the pre-populated return. It will not take account of any amount of PSWT that was retained under Sec.527(3)(a) unless the customer includes that amount in the relevant fields in the Deductions, Reliefs and Credits panel.

If the customer partially saves this return and resumes completing it at a later stage, any additional refund or offset of PSWT processed in the meantime will not be included in this amount in Column A. In ROS amend mode, this amount may also take account of information held on the Revenue record but will not be displayed here.

(iv) Amount of surcharge due under S.1084 due to late filing of this return

ROS will calculate any surcharge due by reference to the specified return due date and the date of completion of the Return. ROS will recalculate any surcharge that may be due at submission or at upload stage and if the amount due has changed this new amount will be populated into the relevant field in column A. In ROS offline mode, if the surcharge amount has changed following the upload attempt, the customer will be redirected back to the offline form to perform a Save of the return with the revised surcharge amount.

(iv) Amount of any surcharge due under Sec.1084 due to non-compliance with LPT requirements

If a customer files this return on time but, at the date of filing, has failed to submit an LPT return or failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability as if this return was filed late by two months or more. Therefore, the amount payable in the self-assessment should be increased by 10% subject to a maximum increased amount of €63,485.

Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability.

An entry in this field in Column B is mandatory.

(v) Amount of tax paid directly to the Collector General for this period

If a customer chooses to open and complete or download a pre-populated return, this field will be populated in Column A. The amount populated will be the amount of direct tax paid in the period plus any amounts that may have been offset into the period from another accounting period or tax type.

If the customer saves this return and resumes completion at a later stage, any additional payments or offsets received in the period in the meantime will not be taken in to account.

An entry in this field is mandatory.

(vi) Balance of tax payable/tax overpaid for this period

This is the net position after taking into account tax paid direct to the Collector General. Separate fields are shown for tax payable and tax overpaid.

2.3 Amending a ROS Form 11

Where a return has been filed electronically, the amendment should also be made by electronic means (S959V(4)).

Where the Form 11 is opened in ROS amend mode, a new section appears at the start of the Personal Details page – see screenshot below:

The screenshot shows the 'Personal Details' page in ROS. The left sidebar contains a list of menu items: Personal Details (checked), Self-Employed Income, Irish Rental Income, PAYE/BIK/Pensions, Foreign Income, Irish Other Income, Exempt Income, Charges & Deductions (checked), Personal Tax Credits, Restriction of Reliefs, Calculate, Capital Gains, Chargeable Assets, Capital Acquisitions, Property Based Incentives, IT Self Assessment (checked), CGT Self Assessment, Print View, and Sign and Submit. The main content area has a dark green header 'Personal Details' and a 'Form Help' icon. A red asterisk indicates a required field: '* Denotes a required field'. Below this is a text input field for 'Client Reference No.' with the value 'My Client'. A section titled 'Amending Self Assessment' contains a checkbox for 'Please indicate by ticking the box that you are giving notice under Section 959V TCA 1997 of your intention to amend your return and self assessment for this period.' and a text area for 'Please enter reason for amending your Self Assessment e.g. details of an error/mistake, Terminal loss'. A section titled 'Change of Contact Details' is partially visible at the bottom.

The ROS customer must give notice, by ticking the appropriate box, of their intention to amend their self-assessment. S/he must also provide a reason for the amendment in the accompanying text box.

The completion of the self-assessment panel remains mandatory. The ROS return will therefore contain an amended self-assessment. Revenue will issue an acknowledgment of the amended return and self-assessment.

No amended notice of assessment will issue from Revenue.

3 Error in Revenue Calculation (IT and CT)

In the event that the indicative tax calculation provided by Revenue (column A) is incorrect and the customer has made a self-assessment in accordance with that calculation and has paid the tax in accordance with that calculation-

- a) Any additional tax due for the chargeable period by reason of the indicative tax calculation being incorrect shall be due and payable not later than one month after the date of the amendment of the self-assessment, and
- b) Part 47 TCA 1997 does not apply to the extent that the customer has included a self-assessment that was in accordance with the indicative tax calculation.

In the above circumstances the chargeable person must retain either an electronic or printed copy of the indicative tax calculation. [S 959R(5)]

4 Capital Gains Tax

Every CGT return prepared and delivered on or after 1 January 2013 may include a self-assessment. The completion of the self-assessment panel is **not** mandatory for CGT.

There is only one column on the CGT self-assessment panel which is the customer's self-assessment. If a ROS customer completes the CGT self-assessment panel on a Form 11/Form 1/CT1, they must also tick the box beside "I declare the above to be my Self Assessment to Capital Gains Tax for the year..."

If a customer self-assesses, the figures entered will be the amounts due and collected by the Collector General. If a customer does not self-assess, then the figures as calculated by Revenue will be applied.

For Corporation Tax returns which have an accounting period ending in 2014, the CGT self-assessment panel will be mandatory for any gains accruing from sales of development land and/or rezoned land. In these cases there are two columns, a Revenue calculation column and a self-assessment column. Revenue will provide an indicative calculation in column A and the procedures as described above will apply.

4.1 CGT Self-Assessment Panel on Form 11

In accordance with Chapter 4 of Part 41A of the TCA 1997 (as amended), a self-assessment must include:

- (i) The amount of the gains for the period
- (ii) The amount of tax chargeable for the period
- (iii) The amount of tax payable for the period
- (iv) The amount of any late filing surcharge
- (v) The balance of tax payable after taking into account any tax paid directly to the CG's

The full content of the CGT self-assessment panel in the ROS Form 11 is as follows:

(a) Amount of chargeable gains arising for this period

This is the amount of chargeable gain after reliefs which are deductible from gains have been deducted, but before any personal exemption

(b) Amount of tax chargeable for this period

This is the amount of tax chargeable on the chargeable gain after the any personal exemption or relief under S600 have been deducted

(c) Amount of tax payable for this period

This is the amount of tax payable after any reliefs from the amount of tax chargeable.

(d) Amount of any surcharge due under S 1084 because of late filing of this return

This is the amount of surcharge to be applied when of a CGT return is filed late

(e) Amount of any surcharge due under S 1084 because of non-compliance with LPT requirements

This is the amount of surcharge due as a result of non-compliance with LPT requirements

(f) Amount of tax paid directly to the Collector General

This is the amount of tax which has already been paid to the collector general for this period

(g) Balance of tax payable (overpaid) for this period

This is the net position after taking into account tax paid directly to the Collector General

Note: The self-assessment includes any surcharge due under S 1084 and the amount of tax already paid to the Collector General, to arrive at the balance due and payable. It is therefore important to enter the correct figures in all of the above fields, including the correct amount of preliminary tax paid.

Note: It is not possible to amend a CGT computation through ROS. Any amendments to CGT must be submitted in writing to the customer's Revenue District.

5 Revenue Output

5.1 Acknowledgement of a Self-Assessment.

Where a customer self-assesses, either in a ROS or paper return, no notice of assessment will issue from Revenue. Instead, an acknowledgement of the customer's self-assessment will issue. A similar acknowledgement will issue where the customer amends a self-assessment.

5.2 Notice of Self-Assessment Made by Revenue Under Chapter 4.

This will issue where a customer submits a Form 11/CT1 and does not make a self-assessment. This will generally only arise where the customer has not made a return through ROS. This notice is similar to the notice of assessment that issues for years 2012 and prior. A similar amended notice of assessment will issue where an amendment is input by Revenue at the request of the customer.

5.3 Notice of [Revenue] Amended Assessment

This will issue where a self-assessment is amended by Revenue, either as a result of an audit/similar investigation, or following a request by a customer, but the customer's figure is not accepted in full by Revenue.

The heading on this notice of amended assessment will show that it is an amendment under Chapter 5 of Part 41A.

5.4 Notice of Revenue Assessment in the Absence of a Return.

This will only be issued after the return filing date for the particular year where the customer has not filed a tax return. This notice of assessment will not show any breakdown of the income, deductions, allowances, reliefs, or credits. [S 959AC(3)]

6 Expression of Doubt

Section 959P TCA 1997 made a number of changes to the expression of doubt facility. An expression of doubt must:

- (i) Include full details of the facts and circumstances of the matter to which the expression of doubt relates.
- (ii) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt.
- (iii) Identify the amount of tax in doubt in respect of the chargeable period to which the expression of doubt relates.
- (iv) List the supporting documents that are being submitted in relation to the matter involved.

In addition, to help in establishing whether the expression of doubt is genuine (S959P(6) TCA 1997), a customer must also:

- (v) Identify any published Revenue guidelines that were consulted concerning the application of the law in similar circumstances.

Any supporting documentation in support of the expression of doubt ((iv) above), must be submitted electronically via secure email at the time of filing the return. It is not possible to submit this supporting documentation through ROS with the Form 11/CT1/Form 1.

An expression of doubt can only be made where both the return and the supporting document were submitted on or before the return filing date.

Where Revenue (having regard to published guidelines, etc.) does not accept an expression of doubt as genuine, it will:

- notify the customer/agent of the refusal to accept the expression of doubt, and
- issue an amended Revenue assessment to collect any additional tax arising.

The customer/agent can appeal this decision to the Appeal Commissioners (S 959P(8)).

Further information on how to register for secure email and the expression of doubt secure email address for each Revenue District can be found on the [Contact Details](#) page on the Revenue website.