

Welcome to the Irish Self-Assessed tax pack. Please fill out this form carefully with both you and your spouse's details, where applicable. You can save the pdf to your computer and email to info@taxback.com when complete. Once we have received your completed form, one of our tax advisors will process your tax return.

TAX YEAR _____

1. PERSONAL INFORMATION

First Name:	Surname:
Title:	Nationality:
Date of Birth: ____ / ____ / _____	PPS number:
Marital status:	Date Marital Status Changed: ____ / ____ / _____
Basis of Assessment (if married): Jointly assessed <input type="checkbox"/> Separately assessed <input type="checkbox"/> Singly assessed <input type="checkbox"/>	
Job Industry:	Job Position:
Email:	How did you hear of our service?
Home Address:	Phone number:

Please provide details of your Spouse or Civil Partner (if applicable)

First Name:	Surname:
Title:	Nationality:
Date of Birth: ____ / ____ / _____	PPS number:
Job Industry:	Job Position:
Phone number:	Home Address:

2. RESIDENCY QUESTIONS

Please be advised that your taxation scope depends on your residence position. Please provide us with an estimate of the number of days you have spent outside Ireland for both the year in question and the prior 3 years (please exclude short holidays abroad).

You

Spouse (if applicable)

3. INCOME SECTION

Please select every source of income you have had for the year in question and complete the appropriate pages.

<input type="checkbox"/> Employment income (inc. occupational pension)	<input type="checkbox"/> Share Options Gain
<input type="checkbox"/> Social Welfare income (DSP income)	<input type="checkbox"/> Approved Profit Participation Scheme
<input type="checkbox"/> Foreign Employment income (inc. occupational pension)	<input type="checkbox"/> Foreign State Pension
<input type="checkbox"/> Rental income	<input type="checkbox"/> Artist Exemption
<input type="checkbox"/> AirBnB income	<input type="checkbox"/> Woodland income
<input type="checkbox"/> Foreign rental income	<input type="checkbox"/> Childcare Service
<input type="checkbox"/> Rent-a-Room income	<input type="checkbox"/> Mining Operations
<input type="checkbox"/> Self-employed income	<input type="checkbox"/> Capital Gain Tax (disposal of capital assets)
<input type="checkbox"/> Sub-contracting income	<input type="checkbox"/> Capital Acquisition Tax (gifts/inheritance)
<input type="checkbox"/> Deposit interest income	<input type="checkbox"/> Special Assignee Relief Programme
<input type="checkbox"/> Dividend income	<input type="checkbox"/> Farming income
<input type="checkbox"/> Directorship	<input type="checkbox"/> Other (please specify)

4. EMPLOYMENT INCOME AND/OR DSP INCOME

You do not need to send us a copy of your payment documents (P45/P60 or DSP Statements). However, we may request these if required:

How many sources of employment income (including occupational pension) did you and/or your spouse have during the year in question?	Self	Spouse/Civil Partner
Please confirm the source of Social Welfare income (DSP income), if any, received by you and/or your spouse during the year in question.	Self	Spouse/Civil Partner
What is the pay frequency in respect of the employment income you and/or your spouse had during the tax year in question	Self	Spouse/Civil Partner
	Weekly <input type="checkbox"/>	Weekly <input type="checkbox"/>
	Fortnightly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>
	Monthly <input type="checkbox"/>	Monthly <input type="checkbox"/>
	4 Weekly <input type="checkbox"/>	4 Weekly <input type="checkbox"/>
Other <input type="checkbox"/>	Other <input type="checkbox"/>	
What was your and/or your spouse's job position and field of employment industry?	Self	Spouse/Civil Partner

Were you and/or your spouse a full medical card holder during the year in question? Yes No

If yes, please provide the medical card numbers. Self _____ Spouse _____

5. FOREIGN EMPLOYMENT INCOME AND/OR PENSION

Income from abroad: If you and/or your spouse have had income from abroad, please provide details covering the period from 1 Jan - 31 Dec of the year in question.

Self	Source of income	Gross income	Tax paid
Spouse	Source of income	Gross income	Tax paid

Please provide us with official documents confirming your foreign income covering the period 01 Jan - 31 Dec. If the foreign tax year is not a calendar year (such as in the UK) you should provide two payment documents covering the above period from 1 Jan - 31 Dec.

6. DIRECTORSHIPS

Were you and/or your spouse a proprietary director with more than 15% of company's shareholding during the year of assessment? Yes No

If yes, please provide the following information:

Company name	Tax Registration Number (TRN)*	Percentage Shareholding	Please select Self or Spouse
		%	Self <input type="checkbox"/> Spouse <input type="checkbox"/>
		%	Self <input type="checkbox"/> Spouse <input type="checkbox"/>
		%	Self <input type="checkbox"/> Spouse <input type="checkbox"/>
		%	Self <input type="checkbox"/> Spouse <input type="checkbox"/>
		%	Self <input type="checkbox"/> Spouse <input type="checkbox"/>

*TRN format is 7 digits plus 1 or 2 letters

7. SHARE OPTIONS GAIN

Did you and/or your spouse exercise (receive) any share options during the year in assessment? Yes No
 If yes, please provide details below

	Self	Spouse/Civil Partner
Date of share options grant	____/____/____	____/____/____
Number of shares granted		
Price paid per share	€	€
Date of exercise (received date)	____/____/____	____/____/____
Number of share options exercised (received)		
Market value per share at the date of exercise (received date)	€	€
Amount of relevant tax already paid to Revenue	€	€
Please forward any supporting documentation		

Did you file your RTSO1 form with Revenue within 30 days of the date of exercise (received date) Yes No

	Self	Spouse/Civil Partner
Date of share options grant	____/____/____	____/____/____
Number of shares granted		
Price paid per share	€	€
Date of exercise (received date)	____/____/____	____/____/____
Number of share options exercised (received)		
Market value per share at the date of exercise (received date)	€	€
Amount of relevant tax already paid to Revenue	€	€

Did you file your RTSO1 form with Revenue within 30 days of the date of exercise (received date) Yes No

Please forward any supporting documentation

**If you disposed of any of the above shares, please include the details in the Capital Gain Tax section*

8. APPROVED PROFIT SHARE SCHEMES (APSS)

Were you and/or your spouse in receipt of any shares under APSS which were granted to you by your employer? Yes No

If you disposed of these shares between year 2 and year 3, please provide the following details:

	Self	Spouse/Civil Partner
Locked-in value of shares	€	€
Locked-in value of shares	€	€

** If you disposed of any of the above shares after year 3, please include details in the Capital Gain Tax Section*

9. SELF-EMPLOYMENT INCOME AND/OR SUB-CONTRACTING INCOME

Did you and/or your spouse have self-employment and/or sub-contracting income during the year of assessment? *If yes, please provide details below* Yes No

	Self	Spouse/Civil Partner
Description of income e.g. electrician, accountancy business etc.		
Business Address		

GROSS AMOUNT RECEIVED

Self	Spouse/Civil Partner

EXPENSES

Self		Spouse/Civil Partner	
Type	Amount	Type	Amount
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€
	€		€

If you and/or your spouse were in receipt of sub-contracting income, please confirm the amount (if any) of Relevant Contract Tax (RCT) deducted at source by the principal contractor.

Self €_____ Spouse €_____

10. DEPOSIT INTEREST

Did you and/or your spouse/civil partner receive any deposit interest income during the year of assessment? Yes No
 If yes, please provide details below.

Self				
Source of Income	Currency	1st Jan - 31st Dec		
		Gross	Tax	Net

Spouse/Civil Partner				
Source of Income	Currency	1st Jan - 31st Dec		
		Gross	Tax	Net

Please provide interest certificates if available to you

11. DIVIDENDS

Did you or/and your spouse/civil partner receive any dividend income during the year of assessment? Yes No
 If yes, please provide details below

Self				
Source of Income	Currency	1st Jan - 31st Dec		
		Gross	Tax	Net

Spouse/Civil Partner				
Source of Income	Currency	1st Jan - 31st Dec		
		Gross	Tax	Net

Please provide interest certificates if available to you

12. IRISH/FOREIGN RENTAL INCOME

Did you and/or your spouse/civil partner receive any rental income during the year of assessment? Yes No

If yes, please provide details below.

How many Irish and/or Foreign properties did you have? Irish _____ Foreign _____

Do you (or your spouse/civil partner) have foreign rental income? Yes No *If yes, please provide details below*

Property address(es): Property 1: _____ Property 2: _____

Did you let out a room in your property? Yes No

If yes, please give us your property's address (if different from above).

Have you let your property through an online booking site (such as AirBnB)? Yes No

If yes, please give us your property's address (if different from above).

Please state the date the property was first let: Property 1: ____ / ____ / _____
Property 2: ____ / ____ / _____

Is the property owned solely by you or jointly? Property 1: Self Spouse Property 2: Self Spouse

If the property is owned jointly, please indicate your % of ownership and relationship to other owner:
Property 1: % _____ Property 2: % _____

Gross rental income received	Self		Spouse	
	Property 1	Property 2	Property 1	Property 2
	€	€	€	€
	€	€	€	€
Expenses incurred during the period the property was let:	Self		Spouse	
	Property 1	Property 2	Property 1	Property 2
Mortgage interest	€	€	€	€
Maintenance	€	€	€	€
Repairs	€	€	€	€
Insurance	€	€	€	€
Management fees paid to an agent	€	€	€	€
Service charges	€	€	€	€
Light & heat	€	€	€	€
Ground rent	€	€	€	€
Other* (<i>not capital in nature</i>)	€	€	€	€

* Please provide a breakdown of "other expenses".
(NOTE: if you have incurred costs for furniture, fixtures and fittings please include them in the section below)

IRISH RENTAL INCOME

Capital allowances for furniture, fixtures and fittings

To claim capital allowances, provided a description of each item including the date of purchase and purchase price (if you let your property furnished, please include the market value at the time of letting, if lower).

Self - Property 1

Description of item	Date Acquired	Cost	Market Value (if lower)
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€

If you have submitted a tax return before please provide details of:

Unused Capital Allowances brought forward		
Unused rental losses brought forward		

Self - Property 2

Description of item	Date Acquired	Cost	Market Value (if lower)
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€

If you have submitted a tax return before please provide details of:

Unused Capital Allowances brought forward		
Unused rental losses brought forward		

Spouse - Property 1

Description of item	Date Acquired	Cost	Market Value (if lower)
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€

If you have submitted a tax return before please provide details of:

Unused Capital Allowances brought forward		
Unused rental losses brought forward		

Spouse - Property 2

Description of item	Date Acquired	Cost	Market Value (if lower)
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€
	___ / ___ / _____	€	€

If you have submitted a tax return before please provide details of:

Unused Capital Allowances brought forward		
Unused rental losses brought forward		

TAX CREDITS AND EXPENSES

Tax credits and expenses may significantly increase your refund.

Rental Credit: You are only entitled to this credit in 2022, 2023, 2024 and 2025 for yourself or your child/ren.

Were you in a rental agreement in 2022 to 2025? Yes No * Skip the section if requirement is not fulfilled.

Did you paid the rent of your child? Yes No

Tenancy start date ____ / ____ / ____ Tenancy finish date ____ / ____ / ____ Monthly rent paid €

Did you pay rent for your child under the Rent-a-room scheme/ for 'digs'? Yes No

Landlord/ Estate agent name Landlord's PPS Number (if known)

Landlord/ Estate agent address

Address of rented property

Eircode Local Property Tax (LPT) number (if known)

Did you receive any HAP/RAS or any other State Housing Support Schemes? Yes No

Is your landlord a Government Minister or a Commissioner of Public Works who owns the property in an official capacity? Yes No

Is your landlord a Housing Authority or a Housing Association? Yes No

Is there a relation between you and the landlord?* Yes No

* If yes, what is the relation?

Is the property registered with the Residential Tenancy Board?* Yes No

*If yes, please provide RTB registration number (if known)

Is the property your private residence or is the property used for work or study? Private residence Work/Study

Is the property rented under a licence agreement such as the Rent a Room Scheme? Yes No

If you were paying rent for your child/ren please answer these additional questions:

Is your child in qualifying third level education (If not in qualifying 3rd level education - credit is not available) Yes No

Is your child under the age of 23 at the start of the tax year in which he or she first commenced an approved course. Yes No

What date did they (the child) start the qualifying third level Course? _____ / _____ / _____

Child's details:

First name Surname

Date of birth _____ / _____ / _____ PPS number

Address (if different to the claimant's address)

TAX CREDITS AND EXPENSES CONTINUED	
Did you or your spouse pay tuition fees to any educational institute during the year of assessment? / (paid for yourself or a dependant relative)	
You / Spouse (enter all amounts in €)	/
Name of the educational institute, course name, duration and type (part time / full time)	
Did you or your spouse incur any medical expenses during the year of assessment? (i.e. doctors' fees, prescribed medicines, diagnostic procedures, physiotherapy, a&e etc.)	
You / Spouse (enter all amounts in €)	/
Did you or your spouse incur any non-routine dental expenses during the year of assessment (root canals, crowns and bridgework, orthodontic or periodontal treatment, surgical extraction etc.)?	
You / Spouse (enter all amounts in €)	/
Did your employer make any contribution towards your medical insurance costs as a benefit-in-kind during the year of assessment?	
You / Spouse (enter all amounts in €)	/
Number of people covered by your medical insurance? Self _____ Spouse _____	
Did you pay into a private pension that was completely separate to pension payments made through payroll in the year of assessment?	
You / Spouse (enter all amounts in €)	/
Did you or your spouse stay at home to look after your child/ren or dependent relative in the year of assessment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Did you or your spouse take care of a dependent relative or incapacitated child in the year of assessment?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Please provide the following details for the child/dependent: name, PPS number, date of birth, address, nature of infirmity (if incapacitated). For dependent relatives, please also state your relationship with them and amount and source of income (if any).	

TAX CREDITS AND EXPENSES CONTINUED

Did you or your spouse pay nursing home costs for yourself or for another person in the year of assessment?

You / Spouse (enter all amounts in €)

/

Please confirm the name and address of the nursing home and the PPS number of the nursing home resident:

Were you a single parent in the year of assessment?

Yes No

Were you cohabiting with another partner during the year of assessment?

Yes No

Were you the primary carer of your child? (your child is living with you for the greater part of the year)

Yes No

Were you the secondary carer of your child? (your child is living with you for at least 100 days during the year)

Yes No

If you were the secondary carer of your child, will your ex-partner agree to relinquish the credit in your favour?

Yes No

Please provide your child's name, PPS number, date of birth. For secondary claimants please also state ex-partner details - name, date of birth, PPS number and address.

Have you worked from home, either full or part-time?

Please give us amount of your household expenditure (broadband, electricity and heat). electricity & heat : €_____ / broadband : €_____

Days spent working from home:

Mortgage Interest Relief

The relief is available to homeowners with an outstanding mortgage balance of between €80,000 and €500,000 as of 31 December 2022.

If your outstanding mortgage balance on your primary home is between 80,000 and 500,000, please give us the following information:

Outstanding balance on 31 Dec 2022:

Mortgage Interest Paid in 2022:

LPT Property number:

Mortgage Interest Paid in 2023:

Mortgage Interest Paid in 2024:

Please state any other reliefs you may be entitled to in year of assessment: employing a home carer, home nursing, FILM relief, tax relief incentive schemes (BES, EII & SCS/SURE) SARP relief, FED relief or Job Assist Allowance.

Stay and Spend Tax Credit to be included to the other tax credits and reliefs here.

15. EXEMPT INCOME

CHILDCARE SERVICES RELIEF (?)

Did you and/or your spouse provide Childcare Services?
If yes, please provide details below

Yes No

	Self	Spouse/Civil Partner
Amount of gross income received?	€	€
Are you registered with the HSE as a provider of childcare services?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

TYPE AND AMOUNT OF EXPENSES INCURRED

Self		Spouse/Civil Partner	
Type	Amount	Type	Amount
	€		€
	€		€
	€		€

ARTIST EXEMPTION

Have you and/or your spouse made a formal application for, and been granted, the Artist Exemption?

Yes No

Did you and/or your spouse avail of the Artist Exemption? Yes No
If yes, please provide details below

Yes No

	Self	Spouse/Civil Partner
Income source e.g. painting, musical composition, etc.		
Amount of gross income received?	€	€

TYPE AND AMOUNT OF EXPENSES INCURRED

Self		Spouse/Civil Partner	
Type	Amount	Type	Amount
	€		€
	€		€
	€		€

MINING OPERATIONS

Did you and or/your spouse receive income from Mining Operations?
If yes, please provide details below

Yes No

GROSS AMOUNT RECEIVED

Self	Spouse/Civil Partner
€	€

TYPE AND AMOUNT OF EXPENSES INCURRED

Self		Spouse/Civil Partner	
Type	Amount	Type	Amount
	€		€
	€		€
	€		€

WOODLAND INCOME

Did you and or/your spouse receive income from Woodland Operations?
If yes, please provide details below

Yes No

GROSS AMOUNT RECEIVED

Self	Spouse/Civil Partner
€	€

TYPE AND AMOUNT OF EXPENSES INCURRED

Self		Spouse/Civil Partner	
Type	Amount	Type	Amount
	€		€
	€		€
	€		€

ASSET ACQUISITION

Have you or your spouse acquired any assets during the year in question? Yes No

If yes, please provide details below

	Self	Spouse/Civil Partner
Description of the assets acquired		
Date of acquisition	____ / ____ / _____	____ / ____ / _____
Amount of Benefit	€	€
Please provide details regarding the type of benefit (gift/ inheritance), the relationship between you and the disposer, the valuation date (if different to the date of acquisition)		

ASSET DISPOSAL

Did you or your spouse dispose of any assets during the year in question? Yes No

If yes, please provide details below

	Self	Spouse/Civil Partner
Description of the asset disposed of		
Date of sale	____ / ____ / _____	____ / ____ / _____
Original date of acquisition	____ / ____ / _____	____ / ____ / _____
Amount of proceeds (net of disposal costs)	€	€
Original price of asset (plus acquisition costs)	€	€
Please provide additional notes (including description of assets sold etc.)		

OTHER

If you have additional sources of income / information that you wish to provide please do so here.

When you have completed the form, please save the file and email it to info@taxback.com. As soon as we have received your completed form, we will begin to process your tax return.



Agent Link Notification

Client name (BLOCK CAPITALS)

Tax Reference Number

Agent TAIN

I confirm that with effect from

is to act

as my agent in respect of the following taxes (insert as appropriate):

Income Tax

Income Tax, including PAYE

Corporation Tax (CT)

Value Added Tax (VAT)

Employer's PAYE / PRSI - (Financial, Payroll, Enhanced Reporting Requirements (ERR) and Global Mobility Agent)

Employer's PAYE / PRSI - (Payroll Agent)

Employer's PAYE / PRSI - (ERR Agent)

Employer's PAYE / PRSI - (Global Mobility Agent)

Capital Gains Tax (CGT)

Relevant Contracts Tax (RCT)

Environmental Levy (E Levy)

Dividend Withholding Tax (DWT)

VAT Member State of Identification (VMSI)

Non-Resident Landlord Withholding Tax (NLWT)

Other: Specify

This notification may not be used to establish a link to clients who have PAYE income only.

This arrangement will remain in place until changed by either the agent or client and the change is notified to the Office of the Revenue Commissioners.

I understand that this does not preclude me from my responsibility to maintain appropriate / adequate books and records and to produce such documentation as / when requested by the Office of the Revenue Commissioners.

Signed Taxback.com
Agent

Date

Signed _____
Client

Date

Agent Contact Details

Name Tel / Email

* Please note that **incomplete** forms may result in the Cancellation of the Agent Link without notice.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **Revenue.ie**. Details of this policy are also available in hard copy upon request.

1. Introduction

Taxback.com is a trading name for the services of Taxback Returns, Ireland and the client hereby contracts with Taxback Returns to carry out the services described herewith. The "Agreement" shall take effect from the Effective Date (as defined below). This Agreement sets out the terms and conditions on which taxback.com will supply the Services to the Client.

2. Interpretation

2.1. The following definitions will apply to this Agreement:

"Agreement" means these terms and conditions including any schedules or addendums which shall for all purposes be incorporated into and form part of this agreement;

"Client" means the person who signs this Agreement or who acknowledges (whether in writing or by way of ticking the box on the taxback.com Tax Tracker®) that he accepts the terms of this Agreement govern the supply of Services to him by taxback.com;

"DPA" means the Data Protection Acts 1998 and 2003.

"Effective Date" means the date of signature, or electronic acceptance, of this Agreement;

"Mandated Years" means the period set out in Section 13 for which it is agreed that taxback.com will provide the Services to the Client pursuant to the terms of this Agreement.

"Fees" means the charges set out in Annex 1;

"Intellectual Property Rights" means all patents, rights to inventions, utility models, copyright and related rights, trade marks, service marks, trade, business and domain names, rights in trade dress or get-up, rights in goodwill or to sue for passing off, unfair competition rights, rights in designs, rights in computer software, database right, topography rights, moral rights, rights in confidential information (including know-how and trade secrets) and any other intellectual property rights, in each case whether registered or unregistered and including all applications for and renewals or extensions of such rights, and all similar or equivalent rights or forms of protection in any part of the world

"Personal Data" shall have the meaning set out in the Data Protection Act 1988 as amended.

"Receipts" means the invoices and receipts provided by Client;

"Services" means any services provided by taxback.com under this Agreement for Client.

2.2. In this Agreement, the following rules will apply:

2.2.1 A reference in this Agreement to the singular includes the plural and vice versa and words in one gender includes both genders.

2.2.2 a reference to a statute or statutory provision is a reference to such statute or statutory provision as amended or re-enacted. A reference to a statute or statutory provision includes any subordinate legislation made under that statute or statutory provision, as amended or re-enacted.

2.2.3 a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality).

2.2.4 A reference to writing or written includes faxes, email or any modes of representing or reproducing words in a visible form including electronic form).

3. Services

3.1. Taxback.com will prepare Client self-assessment tax return for submission to the Revenue Commissioners in respect of the years authorised by Client.

3.2. Taxback.com will provide the Services with reasonable due care and skill.

3.3. Taxback.com shall have the right to make any changes to the Services which are necessary to comply with any applicable law, or which do not materially affect the nature or quality of the Services, and taxback.com shall notify the Client in any such event

4. Client responsibilities

4.1. Client warrants that it will comply with all its obligations set out in this Agreement.

4.2. Client will sign a Power of Attorney in order to authorise taxback.com to register Client to TAIN and act as agent.

4.3. To enable taxback.com to provide the Services, Client will promptly deliver such information and material as taxback.com reasonably requires to supply the Services.

4.4. Where original versions of documentation are required by taxback.com, Client is responsible for ensuring that it has photocopied such documentation before providing it to taxback.com.

4.5. Client warrants that all documentation and information provided is true and accurate and is provided in good faith and does not contain information likely to mislead taxback.com or result in any claims being made against taxback.com.

4.6. Taxback.com relies on the accuracy and completeness of the provided and timely communication with client in connection with the preparation of the tax return.

4.7. Client has full responsibility for tax return and the information contained therein and should review same carefully for accuracy and completeness before authorisation for submission.

4.8. Client understands that failure to comply with the taxself-assessed deadline may result in Client being subjected to 10% surcharge for late filing together with 0.0219% interest per day and penalties imposed at the discretion of the Revenue Commissioners.

4.9. If taxback.com's performance of any of its obligations under the Agreement is prevented or delayed by any act or omission by the Client or failure by the Client to perform any relevant obligation (Client Default):

4.9.1 Taxback.com shall, without limiting its other rights or remedies, have the right to suspend performance of the Services until the Client remedies the Client Default, and to rely on the Client Default to relieve it from the performance of any of its obligations to the extent the Client Default prevents or delays taxback.com's performance of any of its obligations;

4.9.2 Taxback.com shall not be liable for any costs or losses sustained or incurred by the Client arising directly or indirectly from taxback.com's failure or delay to perform any of its obligations as set out in this clause 4.9; and

4.9.3 the Client shall reimburse taxback.com on written demand for any costs or losses sustained or incurred by taxback.com arising directly or indirectly from the Client Default.

4.9.4 the Client shall reimburse taxback.com on written demand for any costs or losses sustained or incurred by taxback.com arising directly or indirectly from the Client Default.

4.9.5 the Client shall reimburse taxback.com on written demand for any costs or losses sustained or incurred by taxback.com arising directly or indirectly from the Client Default.

5. Fees

5.1. Taxback.com offers a self-assessed service for the fees outlined in Annex 1.

5.2. The fee includes the deployment of patented intellectual property technology including the taxback.com CRM system specification no. S85558.

5.3. Taxback.com will proceed on Client verbal instruction to accept supplementary fees.

5.4. On payment of taxback.com's fees, Client tax return will be submitted to the Revenue Commissioners.

5.5. Should Client receive refund for the authorised years, choose to submit the tax return directly or indirectly despite engagement with taxback.com, Client agrees to pay the fee due to taxback.com for work completed.

5.6. Client agrees that taxback.com may assign its rights to payments under this Agreement.

5.7. All amounts payable by the client under the Agreement are inclusive of amounts chargeable in respect of value added tax (VAT).

5.8. Without limiting any other right or remedy of taxback.com, if the Client fails to make any payment due to taxback.com under the Agreement by the due date for payment (Due Date), taxback.com shall have the right to charge interest on the overdue amount at the rate of 4 per cent per annum above the then current Allied Irish Bank's base lending rate accruing on a daily basis from the due date until the date of actual payment of the overdue amount, whether before or after judgment, and compounding quarterly.

5.9. The Client shall pay all amounts due under the Agreement in full without any deduction or withholding except as required by law and the Client shall not be entitled to assert any credit, set-off or counterclaim against taxback.com to justify withholding payment of any such amount in whole or in part. Taxback.com may, without limiting its other rights or remedies, set off any amount owing to it by the Client against any amount payable by taxback.com to the Client.

6. Intellectual Property

All Intellectual Property Rights in or arising out of or in connection with the Services shall be owned by taxback.com

7. Liability

7.1. Nothing in this Agreement shall limit or exclude either party's liability for:

- a) death or personal injury caused by its negligence; or
- b) fraud.

7.2. Taxback.com's aggregate liability in respect of any loss, damage, liabilities and expenses suffered by Client in respect of any Service and arising out of or in connection with this Agreement, whether in contract, tort (including negligence) or for breach of statutory duty or in any other way whatsoever, shall not exceed the fees paid or payable by Client for the relevant Service.

7.3. Taxback.com shall not be liable to the Client, whether in contract, tort (including negligence), breach of statutory duty or in any other way whatsoever for any of the following suffered or incurred by Client arising out of or in connection with this Agreement:

7.3.1. any loss arising from or in connection with loss of revenues, profits, data, contracts or business or failure to realise anticipated savings; and

7.3.2. any loss of goodwill or reputation or any special, indirect or consequential losses.

7.4. Client shall indemnify and hold taxback.com harmless from and against any and all losses, demands, claims, damages, costs, expenses, and liabilities suffered or incurred, directly or indirectly, by taxback.com in consequence of any breach by Client of any of its obligations and warranties under this Agreement.

7.5. Taxback.com sets out in writing any advice on which Client may wish to rely.

7.6. Taxback.com calculates client liability/refund to its ability however, the liability/refund is subject to final agreement with the Revenue Commissioners.

8. Term & Termination

8.1. The Agreement to allow taxback.com to co-ordinate and communicate with Client and Revenue Commissioners shall remain in full force until the contract is terminated by either party.

8.2. Either party may terminate this Agreement with immediate effect by written notice to the other:

8.2.1. if the other party commits a material breach of the Agreement and (if such a breach is remediable) fails to remedy that breach within 14 days of that party being notified in writing of the breach; or

8.2.2. if the other party becomes or is declared insolvent or takes formal steps to commence bankruptcy or makes or proposes any composition with its creditors or the appointment of a receiver or similar officer over or in respect of some or all of its assets or the taking of steps for dissolution or strike off.

8.2.3. a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other party.

8.2.4. the other party suspends or ceases, or threatens to suspend or cease, to carry on all or a substantial part of its business;

8.2.5. the other party (being an individual) dies or, by reason of illness or incapacity (whether mental or physical), is incapable of managing his own affairs or becomes a patient under any mental health legislation.

8.3. Taxback.com may terminate this Agreement with immediate effect if it has concern over legality of activities of Client.

9. Consequences of termination

On termination of the Contract for any reason:

9.1. the Client shall immediately pay to taxback.com all of taxback.com's outstanding unpaid invoices and interest and, in respect of Services supplied but for which no invoice has been submitted, taxback.com shall submit an invoice, which shall be payable by the Client immediately on receipt.

9.2. the accrued rights, remedies, obligations and liabilities of the parties as at expiry or termination shall not be affected, including the right to claim damages in respect of any breach of the Agreement which existed at or before the date of termination or expiry.

9.3. clauses which expressly or by implication have effect after termination shall continue in full force and effect.

10. Confidentiality

A party (Receiving Party) shall keep in strict confidence all technical or commercial know-how, specifications, inventions, processes or initiatives which are of a confidential nature and have been disclosed to the Receiving Party by the other party (Disclosing Party), its employees, agents or subcontractors, and any other confidential information concerning the Disclosing Party's business or its products or its services which the Receiving Party may obtain. The Receiving Party shall restrict disclosure of such confidential information to such of its employees, agents or subcontractors as need to know it for the purpose of discharging the Receiving Party's obligations under the Agreement, and shall ensure that such employees, agents or subcontractors are subject to obligations of confidentiality corresponding to those which bind the Receiving Party. This clause 10 shall survive termination of the Agreement.

11. Data Protection

11.1. Taxback.com and Client are each responsible for complying with their respective obligations under the DPA.

11.2. Taxback.com as data processor under the DPA shall process the Personal Data in the documentation only in accordance with this Agreement.

11.3. Taxback.com shall take such technical and organisational measures against unauthorised or unlawful processing of such Personal Data in the documentation and against accidental loss or destruction of, or damage to, such Personal Data as recommended by Client's written instructions.

11.4. Information collected from Client written and/or verbal for Irish tax return can and may be used for internal auditing purposes by taxback.com and subject to the DPA will cooperate fully to requests by Revenue Commissioners to provide them with information collected which may be used for external audit by the Revenue Commissioners.

12. General

12.1. This Agreement will be interpreted and construed according to, and governed by the laws of the Republic of Ireland and the Courts of Ireland shall have exclusive jurisdiction to settle any dispute which may arise out of, under, or in connection with this Agreement.

12.2. Neither party will be held in breach of the Agreement in the event of any delay or failure to perform its obligations by reason and to the extent and duration (only) of any force majeure event.

12.3. Each of the parties acknowledges and agrees that the Agreement constitutes the entire agreement between the parties. The Client acknowledges it has not relied on any statement, representation, warranty, understanding, undertaking, promise or assurance (whether negligently or innocently made) given by or on behalf of taxback.com which is not set out in this Agreement.

12.4. The terms of this Agreement apply to the exclusion of any other terms that the Client seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing.

12.5. Taxback.com may at any time assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights under the Agreement and may subcontract or delegate in any manner any or all of its obligations under the Agreement to any third party or agent. The Client shall not, without the prior written consent of taxback.com, assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights or obligations under the Agreement.

12.6. Any variation, including the introduction of any additional terms and conditions to the Agreement, shall only be binding when agreed in writing and signed by taxback.com. Client Agreement3Taxback Returns (trading as taxback.com) Registered in Ireland: No. 415756 Registered Address: Taxback.com, IDA Business & Technology Park, Ring Road, Kilkenny

12.7. A person who is not a party to the Agreement shall not have any rights under or in connection with it.

12.8. I want to stay informed and subscribe to receiving communications from Taxback.com relating to new and existing products and services.

The Taxback.com self-assessed tax service offers you a complete solution for a flat fee. Our packages are priced according to the complexity of your affairs and start at just €286 meaning you have transparency of the cost from the start. In order to cater for all levels of complexity in a transparent manner, we have devised the fee structure below.

• Basic Tax Return preparation € 286

The following items are not subject to an additional fee (included in €286):

- Employment income (1 source)
- Claim for Rent-a-room relief
- Bank/Other Interest (1-3 accounts)

Additional fees apply for the following items:

• Filing of tax return on the Revenue Online Service or by Paper	€	30	
• Tax Registration/Deregistration service (per service)	€	60	
• Irish Employment/Pension/Social Welfare payment (per additional source)	€	24	
• Foreign Employment/Pension (per additional source)	€	60	
• Self-employment income			
- Where income & expense statement is provided	€	60	
- Where receipts are provided in order to prepare the income and expense statement	€	120	1
• Rental property (per property)			
- Where income & expense statement is provided	€	60	
- Where receipts are provided in order to prepare the income and expense statement	€	120	
• Bank interest			
- 3-6 accounts	€	60	
- 6+ accounts	€	120	2
• Dividend income			
- 1 - 6 shareholdings	€	60	
- 6 + shareholdings	€	120	3
• Company director (no income)	€	60	
• Company director (with income)	Price on review	€	
• Capital Gains Tax Computation + CGI return			
- Shares (up to 5 disposals)	€	150	
- Cryptocurrency (up to 5 disposals)	€	150	
- Employment share schemes (up to 5 disposals)	€	150	
- Irish/foreign property (up to 1 disposal)	€	180	
- In order to prepare a transaction history	€	100	4
• Share Options (Income Tax Liability + RTSO1 return)	€	120	
• Share Options (without RTSO1 return)	€	60	
• Calculation of proportionate tax credits	€	60	
• Claims of reliefs/tax credits:			
- Medical, rent, tuition, medical insurance, flat rate etc. (per credit)	€	12	
- Single Parent Child Carer Credit, Home Carer Tax Credit, Incapacitated Child Tax Credit (per credit)	€	24	
- Pension Contributions, Income Continuance, Home Renovation Incentive (per credit)	€	24	
- SARP/BES/Film/EII/Car Expenses	€	90	
• Preliminary tax calculation (current year assessment)	€	60	
• Tax Clearance Certificate Application	€	60	
• Application for CGT clearance on behalf of non-resident vendors	€	100	
• Capital Acquisition Tax	Price on review	€	

1. Starting fee subject to volume of work involved. Applies to processing receipts and invoices for self-employed individuals such as sub-contractors and farmers.

2. If more than 10 accounts an additional charge will apply.

3. If more than 10 shareholdings an additional charge will apply

4. If complex share history an additional charge will apply.

* The above fees are VAT inclusive.