

# PART 6C - ACCOUNTS

6C.1 BALANCE SHEET		NOTE	2018 €				2017 €			
A.	Fixed assets		1 Cost	2 Revaluation	3 Depreciation / Diminution	4 Net Book Value	5			
I	Intangible assets				-					
	1 Assets pertaining to intellectual property rights									
	2 Other Intangible assets									
II	Tangible assets									
	1 Immovable property	6C.3.3			-					
	2 Other tangible assets				-					
III	Financial assets									
	1 Shares in affiliated undertakings				-					
	2 Participating Interests				-					
	3 Investments held as fixed assets				-					
IV	Other fixed assets of an investment nature				-					
B.	Other assets: Short and long term									
I	1. Stocks									
	2. Provision for loss of value of stocks					-	-			
II	Debtors			Within one year	After more than one year	Total				
	1 Trade debtors									
	2 Provision for bad debts		-			-	-			
	3 Loans to affiliated undertakings and amounts owed by undertakings with which the company is linked by virtue of participating interests	6C.3.6								
	4 Other Loans	6C.3.6								
	5 Prepayments and accrued income									
III	Investments									
	1 Shares in affiliated undertakings									
	2 Other investments									
IV	Cash at bank and in hand									
	1 Cash in hand									
	2 Cash at bank									
C.	Creditors: Short and long term liabilities		±	Within one year	±	After more than one year	±	Total	±	
	1 Debenture loans		-		-		-		-	
	2 Convertible debenture loans		-		-		-		-	
	3 Amounts owed to credit and other institutions (e.g. loans from government funds etc.)		-		-		-		-	
	4 Trade creditors		-		-		-		-	
	5 Bills of exchange		-		-		-		-	
	6 Amounts owed to undertakings with which the company is linked by virtue of participating interest	6C.3.6	-		-		-		-	
	7 Provisions for pensions and similar obligations		-		-		-		-	
	8 Provision for taxes owed to the Taxation Department		-		-		-		-	
	9 Other creditors including other taxes and social security	6C.3.6	-		-		-		-	
	10 Other provisions		-		-		-		-	
	11 Accruals and deferred Income		-		-		-		-	
D.	Net Assets / (Liabilities)									
E.	Capital and Reserves						±	2018 €	±	2017 €
I	Capital as at the beginning of the year									
II	Deductions						-		-	
III	Additions						+		+	
IV	Other transactions									
V	Revaluation reserve									
VI	Reserves									
	1 Legal reserve required by any law									
	2 n/a									
	3 n/a									
	4 Other reserves									
	5 Profit and loss reserve									
	6 Exchange difference from the retranslation of opening balances									
VII	Exchange difference of permanent establishment or branch overseas									
F.	Net Liabilities / (Assets)									



**6C.3.3 IMMOVABLE PROPERTY IN THE REPUBLIC INCLUDED IN THE COMPANY'S ASSETS (LAND, BUILDINGS AND LEASES)**

		2018	2017
Cost	<sup>1</sup> at beginning of year		
	<sup>2</sup> additions		
	<sup>3</sup> deductions	-	-
	<sup>4</sup> at end of year		
<sup>5</sup> Sales Proceeds	in the case of disposals		
<sup>6</sup> Titles of ownership:	Is there any immovable property in the accounts that is registered in the name of the directors, shareholders or related and connected companies or persons?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

**6C.3.4 STOCKS**

<sup>1</sup> Was a physical stock count performed at the end of the year?  N/A  YES  NO

<sup>2</sup> Stock Valuation Method  
 First in first out  Last in first out  Average Cost  Other

<sup>3</sup> Do you use lower of cost and net realizable value?  YES  NO

<sup>4</sup> Is there a change in the method used from the previous year?  YES  NO

**6C.3.5 TRASACIIIONS AND BALANCES WITH CONNECTED PERSONS (individuals, companies and enterprises)**

Are there any balances with connected persons?  YES  NO

If yes, declare the total of the balance

Have all transactions been carried out at Market Value?  YES  NO  PARTLY  N/A

persons  YES  NO

companies/ enterprises  YES  NO

**6C.3.6 TRASACIIIONS AND BALANCES WITH NON-TRADE DEBTORS AND CREDITORS(individuals, companies and enterprises)**

**INSTRUCTIONS**

- Debit balances are shown as positive numbers. Negative and credit numbers are shown with a negative sign. e.g. -1000
- Any asset transfers are to be included in columns + "other debits".
- If the lines are not enough, attach a sparate statement wit the same fields.
- In column declare the Balance Sheet paragraph in which the account balance is included.

1 NAME 2 RELATIONSHIP (for individuals up to 2nd degree)	3 TIC	4 Balance at begining of year	5 Drawings 6 Depositis	Amounts included in		11 final year balance	12 para-graph
				7 interest payable	9 other debits from the enterprise		
		± €	€	€	€	± €	
1 Income Tax None							
2 Social Insurance None							
3 Value Added Tax None			-	-	-		
4 Other Government Services None			-	-	-		
5			+	+	+		
6			-	-	-		
7			+	+	+		
8			-	-	-		
			+	+	+		

**6C.3.7 COST OF SALES AND WORK IN PROGRESS**

	2018 €			2017 €
	materials	work in progress	finished goods	
<sup>1</sup> Opening stock				
<sup>2</sup> Purchases for year				
<sup>3</sup> Labour (As Part 6C.3.8 )				
<sup>4</sup> Subcontractors				
<sup>5</sup> Finance Expenses				
<sup>6</sup> Depreciation				
<sup>7</sup> Rental of premises				
<sup>8</sup> Other	.....	.....	.....	.....
<sup>9</sup> From Materials / Work in Progress				
<sup>10</sup> Closing Stock	-	-	-	-
<sup>11</sup> To Work in progress / Finished goods / Cost of sales				

6C.3.8 PERSONNEL AND LABOUR COSTS	2018 €			2017 €
	Cost of sales	Distribution	Administration	Total
<sup>1</sup> Directors salaries				
<sup>2</sup> Other salaries and wages				
<sup>3</sup> Benefits in kind (including bonuses and contributions to the holidays fund)				
<sup>4</sup> Employers' contributions to approved provident funds.				
<sup>5</sup> Employers' contributions to non-approved provident funds.				
<sup>6</sup> Employers' contributions to other funds (social insurance, medical etc.)				
<sup>7</sup> Payments on retirement				
<sup>8</sup> Other				
<sup>9</sup> As per profit and loss				
<sup>10</sup> Number of employees in each category				
<sup>11</sup> Amounts included in 1 - 3 above and are not included in an employers return in the Republic				

<sup>12</sup> Does the company offer any benefits in kind, such as use of car, house etc that is not reflected above?  YES  NO

<sup>13</sup> If YES has the company declared this benefit in the employer's declaration and / or form I.R.63 of its employees?  YES  NO

<sup>14</sup> Are the amounts declared in this part included in the employer's declaration IR7 (bearing in mind your answer to Part 6C.3.8.11)?  YES  NO

**if you have answered NO to question 14 then you must submit an additional employer's return concurrently with this declaration**

**6C.3.9 DO YOU DEAL IN THE AREA OF CONSTRUCTION, DEVELOPMENT OR LAND DEVELOPMENT?**  YES  NO

IF YOU HAVE ANSWERED YES, PLEASE ANSWER THE FOLLOWING:

<sup>1</sup> DO YOU APPLY THE SUBSTANTIALLY COMPLETE METHOD 90% OR THE METHOD OF PERCENTAGE OF COMPLETION 50% FOR THE COMPUTATION OF YOUR TAXABLE INCOME (AS DESCRIBED IN REGULATION 340/89)?

90%  50%  OTHER, EXPLAIN .....

<sup>2</sup> DOES YOUR ACCOUNTING PROFIT RECOGNITION POLICY DIFFER SIGNIFICANTLY (10%) FROM THE RECOGNITION METHOD USED FOR TAXATION PURPOSES (90% AND 50% AS PER REGULATION 340/89)?  YES  NO

<sup>3</sup> COMPLETE THE FORM OR FORMS FOR DEVELOPMENT PROJECTS, CONSTRUCTION UNDERTAKEN FOR THIRD PARTIES AND SEPARATION OF LAND THAT ARE APPLICABLE IN YOUR CASE (I.R.4 CONST) AND SUBMIT THEM WITH YOUR DECLARATION.

**6C.3.10 INCOME FROM PARTNERSHIPS AND JOINT VENTURES**

1	2	3	4	5	6	7
PARTNERSHIP NAME	T.I.C.	SHARE %	SALARY	INTEREST ON CAPITAL	TRADE PROFIT / LOSS ±	TOTAL AS PER ACCOUNTS ±
1						
2						
3						

**6C.3.11 Auditors Report**

I  
 We, the partners of the firm,  with T.I.C.   
 We, the directors of the company,

Auditors of the company  with T.I.C.

having knowledge of the consequences of the law declare that:

1. Parts 6C.1 (Balance Sheet), 6C.2 (Profit and Loss) and the notes in Part 6C.3, which refer to these in the Present declaration, are in agreement with accounts of the company as at

DD	MM	YYYY
----	----	------

2. Subject to the following reservation, anything included in PART 6D - COMUTATION OF TAXABLE INCOME other than the profit / loss that is transferred from the profit and loss account has been duly checked and comply in all material respects with the circulars of the Department that are listed out in the official directory form I.R.172A (  ) of year . This confirmation is issued by  the auditor  the tax consultant.

Having knowledge of the consequences of the Assessment and Collection of Taxes law, we confirm that, based on our  audit  work

we have not noted that the tax computations of the taxpayer for the year ended 31st Decemner of the tax year **do not comply**, in all material respects with the circulars of the Department.

we have noted that the tax computations of the taxpayer for the year ended 31st Decemner of the tax year **do not comply, with the following circulars of the Department:**

.....

.....

**Reservation** (State the name of the auditor of the financial statements if it differs from the Indendant Tax Consultant who prepared and/or submits this return)

.....

.....

3. The opinion which had been expressed in my audit report as auditor of the company was (tick in the appropriate box)

- A) Without Reservation - I did not disagree with the accounts .....
- B) With emphasis of matter – I did not disagree with the accounts with provisos.....
- C) With Reservation – There were disagreements in certain areas which do not affect the accounts.....
- D) Disagreement – There were disagreements which affect the accounts.....
- E) No Opinion – I was unable to express an opinion.....

If you have ticked B, C, D or E attach a copy of the report

SIGNATURE

DATE

## 6D – COMPUTATION OF TAXABLE INCOME

1	PROFIT / LOSS AS PER PROFIT AND LOSS ACCOUNT BEFORE THE DEDUCTION OF TAX (PART 6C.2.36)		
ADJUSTMENTS		AMOUNTS THAT INCREASE TAXABLE INCOME (A)	AMOUNTS THAT DECREASE TAXABLE INCOME (B)
<b>FIXED ASSETS</b>			
2	LOSS (A) / PROFIT (B) FROM THE DISPOSAL OF FIXED ASSETS		-
3	LOSS (A)/PROFIT (B) FROM THE REVALUATION OF CURRENT AND FIXED ASSETS		-
4	BALANCING ADDITION (A) /DEDUCTION (B)		-
5	DEPRECIATION AND AMORTISATION (INCLUDING GOODWILL) PER PROFIT AND LOSS (A)/ CAPITAL ALLOWANCES (B)		-
6	EXPENSE (A)/ DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR SCIENTIFIC RESEARCH EXPENSES		-
7	EXPENSES (A) / DEPRECIATION (A) PER PROFIT AND LOSS / ALLOWANCES (B) FOR PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPERTY RIGHTS		-
<b>INCOME ASSESSED ON DIFFERENT BASIS</b>			
8	80% LOSS (A) / 20% PROFIT (B) FROM THE DISPOSAL OF PATENTS OR PATENT RIGHTS AND INTELLECTUAL PROPERTY RIGHTS		-
9	TIME APPORTIONMENT OF PROFIT / LOSS FOR YEARS THAT DO NOT END AT 31/12		-
10	TAXABLE LOSS (A) / INCOME (B) ASSESSED ON A DIFFERENT BASIS FROM THAT OF THE PROFIT AND LOSS		-
11	BENEFIT FROM TRANSACTIONS FALLING WITHIN ARTICLE 33		
<b>INCOME THAT IS EXEMPT</b>			
12	DIVIDENDS (DECLARED IN PART 4Z OF THE RETURN)		-
13	INTEREST RECEIVED (DECLARED IN PART 4E OF THE RETURN)		-
14	EXTRAORDINARY ITEMS THAT ARE NOT TAXABLE		-
15	LOSS (A)/ PROFIT (B) FROM PRESERVED BUILDINGS (DECLARED IN PART 4D OF THE RETURN)		-
16	LOSS (A)/ INCOME (B) OF PERMANENT ESTABLISHMENT OVERSEAS		-
17	LOSS (A)/ INCOME (B) NOT TAXABLE BY VIRTUE OF DOUBLE TAX AGREEMENT		-
18	LOSS (A)/ PROFIT (B) FROM THE DISPOSAL OF SHARES IN COMPANIES (DECLARED IN PART 4A2 OF THE RETURN)		-
<b>DISALLOWED EXPENDITURE</b>			
19	EXPENSES THAT RELATE TO EXEMPT SOURCES OF INCOME		-
20	EXCHANGE DIFFERENCES ARISING FROM SHARES		-
21	UNREALISED EXCHANGE DIFFERENCES		-
22	EXCHANGE DIFFERENCE RE FIXED ASSETS THAT DO NOT QUALIFY FOR CAPITAL ALLOWANCES		-
23	GENERAL PROVISION FOR BAD DEBTS		-
24	GENERAL PROVISION FOR REDUCTION IN THE VALUE OF STOCKS		-
25	INTEREST PAYABLE TO ANY GOVERNMENT OR GOVERNMENT ORGANIZATIONS		
26	INTEREST DISALLOWED		
27	CONTRIBUTIONS TO FUNDS THAT DO NOT COMPLY WITH THE PROVISIONS OF ARTICLE 14		
28	GIFTS AND DONATIONS		
29	LEGAL EXPENSES AND EXPENSES INCURRED TO RAISE CAPITAL		
30	ENTERTAINMENT		
31	FINES AND OTHER DIRECT TAXES THAT ARE NOT ALLOWED (INCLUDING CONTRIBUTIONS TO THE COHERENCE FUND)		
32	EXPENSES OF PRIVATE MOTOR VEHICLES		
<b>OTHER</b>			
33	INCOME INCLUDED IN THE PROFIT AND LOSS (6C.2) AND DECLARED ELSEWHERE IN THE RETURN (PARTNERSHIPS 4A3, RENTAL INCOME 4C, OTHER INCOME 4H, 5A+B DEDUCTIONS/ALLOWANCES)		-
34			-
35			-
36	TOTAL ADJUSTMENTS		-
37	TAXABLE INCOME / LOSS FOR YEAR FROM BUSINESS (4A1)		