

## **Sage Personal TaxPro Release Notes**

**(Personal TaxPro 2025 v1.03 - 16/07/2025)**

**Included in Sage Personal TaxPro 2025 v1.03**

- 1. Carry Forward into Tax Year 2025**
- 2. 2025 Preliminary Tax Computation**
- 3. Changes to 2024 ROS Form 11**
- 4. Known Issues with the 2024 ROS Form 11**

## **1. Carry Forward into Tax Year 2025**

Clients and partnerships can now be carried forward on an individual basis from 2024 to 2025. The 2025 computation includes all changes contained in Finance Act 2024.

## **2. 2025 Preliminary Tax Computation**

The 100% option of the prior year is now included as an option when running the 2024 computation. If users wish to use the 90% option, then this can be accessed in the 2025 year when running the TaxPro computation.

## **3. Changes to 2024 ROS Form 11**

### **3.1 Personal Details: De Minimis – EU State Aid**

Additional fields have been added in Personal Details in relation to De Minimis – EU State Aid in the latest update to the ROS Form 11 released by Revenue in June 2025. To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount of de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceiling. Taxpayers are required to provide details of all other de minimis aid which has been granted to them within the past three years

Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2023/2831 of 13 December 2023 (“the General De Minimis Regulation”) is required:

1. S372 AAC Living City Initiative.
2. S372ASD Living City Initiative.
3. S286(1)N Industrial Buildings Aviation Services Facilities.
4. S216F Exemption of certain profits from production, maintenance and repair of certain musical instruments.

Additional fields have now been added in relation to the above and in relation to the Agricultural De Minimis Regulation.

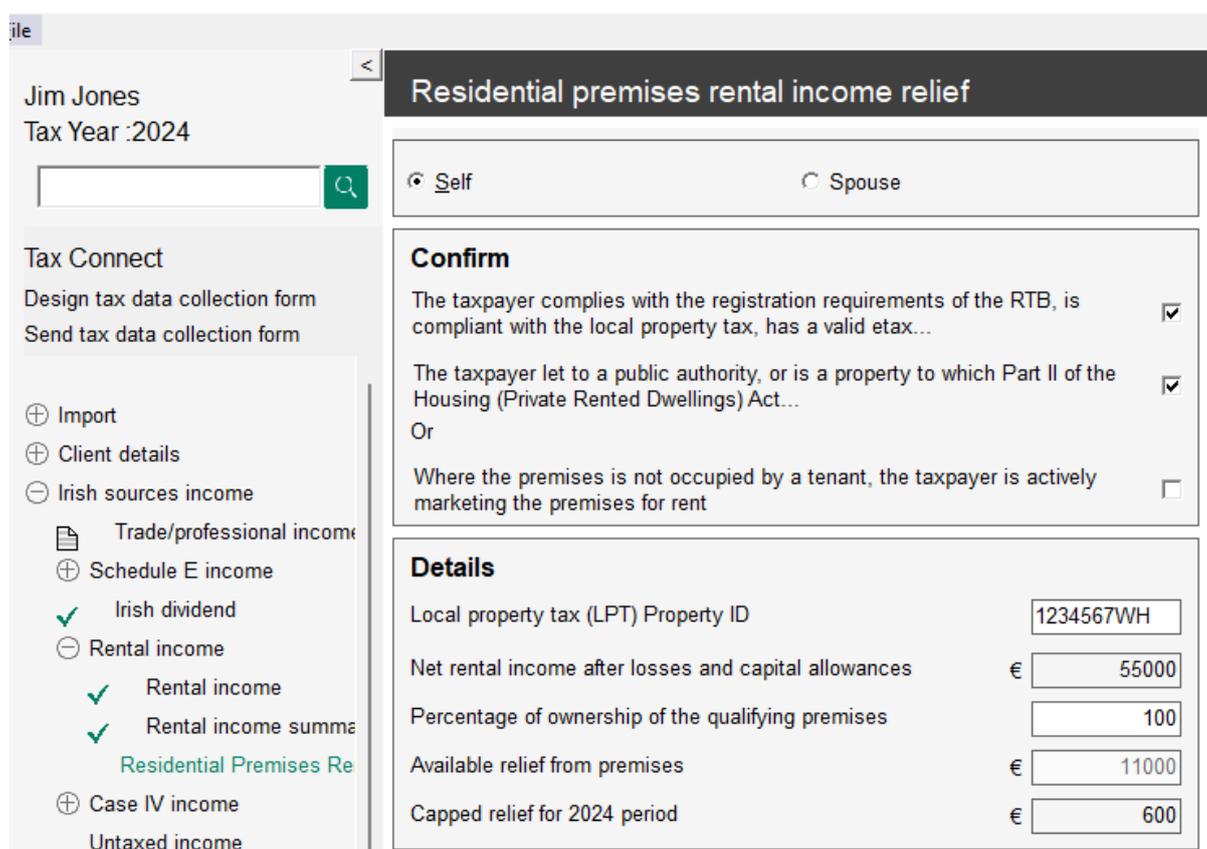
The De Minimis – EU State Aid fields can be found under Client Details – Return Information – Other Information.

<b>De Minimis - EU State Aid</b> ⓘ	
You are applying for aid under the general De Minimis regulation	<input type="checkbox"/> ⓘ
You are applying for aid under the agricultural De Minimis regulation	<input type="checkbox"/> ⓘ
<b>Aid in current return</b> ⓘ	
1. S372 AAC living city initiative	<input type="text"/>
2. S372 AAD living city initiative	<input type="text"/>
3. S286 (1)(N) industrial buildings aviation services facilities	<input type="text"/>
4. S216F exemption of certain profits from production, maintenance and repair...	<input type="text"/>
5. S667C registered farm partnership ⓘ	<input type="text"/>
<b>Aid granted within the past three year(gross grant equivalent)</b> ⓘ	
6. Under the general De Minimis regulation	<input type="text"/>
7. Under the agricultural De Minimis regulation	<input type="text"/>
8. Under commission regulation (EU) no 717/2014 of 27 June 2014...	<input type="text"/>
9. Under commission regulation (EU) 2023/2832 of 13 December 2023...	<input type="text"/>
Aid granted under the general De Minimis regulation and commission regulations...	<input type="text"/>
The gross grant equivalent of the aid	<input type="text"/>

### 3.2 Residential Premises Rental Income Relief (RPRIR)

As you are aware a new section was added to the 2024 ROS Form 11 in relation to the Residential Premises Rental Income Relief (RPRIR) and this was included in Personal TaxPro 2024 v4.01 (released 27 February 2025). Detailed release notes were included with the release which outlined how the screen worked, the following is a summary:

RPRIR can be claimed in TaxPro by selecting Residential Premises Rental Income Relief in the Rental income section and entering the information requested



The screenshot shows the 'Residential premises rental income relief' screen. The user is logged in as 'Jim Jones' for the 'Tax Year :2024'. The sidebar on the left shows the navigation menu with 'Residential Premises Re' selected. The main content area has a title bar and two radio buttons for 'Self' (selected) and 'Spouse'. Below this is a 'Confirm' section with three statements, each with a checkbox. The first two are checked, and the third is unchecked. Below the 'Confirm' section is a 'Details' section with five rows of data, each with a label and a text input field.

Confirm	
The taxpayer complies with the registration requirements of the RTB, is compliant with the local property tax, has a valid etax...	<input checked="" type="checkbox"/>
The taxpayer let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act...	<input checked="" type="checkbox"/>
Or Where the premises is not occupied by a tenant, the taxpayer is actively marketing the premises for rent	<input type="checkbox"/>

Details	
Local property tax (LPT) Property ID	1234567WH
Net rental income after losses and capital allowances	€ 55000
Percentage of ownership of the qualifying premises	100
Available relief from premises	€ 11000
Capped relief for 2024 period	€ 600

The following fields will be auto filled or calculated on the screen:

- Net rental income after losses and capital allowances
- Available relief from premises
- Capped relief for 2024 period

The field Percentage of ownership of the qualifying premises defaults to 100% but the field is editable so users can change the field to the required percentage.

TaxPro includes an override for the following fields

- Net rental income after losses and capital allowance.
- Capped relief for 2024 period.

Users can enter their own figures here if they wish. If the user overrides the figure for Capped relief for 2024 period, this figure will appear on the TaxPro computation only. It can't go on the ROS Form 11 due to ROS validation rules.

### TaxPro Computation

RPRIR is calculated as the lowest of:

- €600
- 20% of the landlord's profits from qualifying premises after relief for capital allowances and case V losses forward
- 20% of the landlord's overall Case V income after relief for capital allowances and Case V losses forward

The last line above was added to the Finance Act 2024 to make sure that the overall Case V position is looked at so capital allowances and losses on all Case V income are considered when calculating the credit due. TaxPro has used this last part above in the calculation of the credit. Revenue currently do not use this.

On the Form 11 Revenue ask for Property details of the residential premises **with the highest net profit**. They do not check the overall Case V income. TaxPro is auto filling the figure "Confirm your net rental income from property after losses and capital allowances" and we are using the overall case V figure for the year after relief for capital allowances and Case V losses forward. This is to ensure the correct RPRIR is calculated

### Validation Issues

The above can lead to validation errors on the ROS Computation/Form 11 when a taxpayer has both residential and commercial rental income. Revenue do not allow the figure for net rental income from property after losses and capital allowances to exceed the amount to income from residential property. This can happen when there is a combination of both residential and commercial property. To overcome this issue, we have amended the RPRIR screen and TaxPro will now check to see if the figures entered in the RPRIR screen will cause a ROS validation error and if so, TaxPro will adjust the figures that will appear on the ROS Form 11 to ensure they pass ROS validation.

## New RPRIR Screen

The change to the RPRIR screen is that there are now 2 columns on the screen, column 1 has the TaxPro calculated figures and column 2 has the figures that will appear on the ROS Form 11. The fields, Net rental income, Available relief and Capped relief will still be auto filled or calculated on the screen while the percentage ownership field will default to 100% but remains editable. This applies to both columns.

The new screen appears as follows:

<b>Details</b>		
Local property tax (LPT) Property ID	<input type="text" value="1234567WH"/>	
Net rental income after losses and capital allowances <span style="float: right;">i</span>	TaxPro calculation € <input type="text" value="10000"/>	ROS Form 11 <input type="text" value="10000"/>
Percentage of ownership of the qualifying premises	<input type="text" value="100"/>	<input type="text" value="100"/>
Available relief from premises	€ <input type="text" value="2000"/>	<input type="text" value="2000"/>
Capped relief for 2024 period	€ <input type="text" value="600"/>	<input type="text" value="600"/>

In most cases both columns will agree. TaxPro will check to ensure that the figures entered in TaxPro Calculation column will pass ROS validation rules. The figures entered above in the TaxPro calculation column will pass ROS validation and are included in the ROS Form 11 column and these are the figures that will appear on the ROS Form 11.

### Example where TaxPro will adjust the ROS Form 11 Column

A client has total rental income for the year of €20,000 which is made up of €10,000 residential rental income and €10,000 commercial rental income. The RPRIR screen on TaxPro will show the following:

Details			
Local property tax (LPT) Property ID		<input type="text" value="1234567WH"/>	
	<span style="color: green;">i</span>	TaxPro calculation	ROS Form 11
Net rental income after losses and capital allowances		€ <input type="text" value="20000"/>	<input type="text" value="10000"/>
Percentage of ownership of the qualifying premises		<input type="text" value="100"/>	<input type="text" value="100"/>
Available relief from premises		€ <input type="text" value="4000"/>	<input type="text" value="2000"/>
Capped relief for 2024 period		€ <input type="text" value="600"/>	<input type="text" value="600"/>

In the TaxPro calculation column, the overall rental income of €20,000 has been entered in the field Net rental income after losses and capital allowances. This figure exceeds the amount of residential income for the year of €10,000 and if not adjusted it would fail ROS validation. To ensure that we comply with ROS validation, TaxPro will enter €10,000 in the net rental income field in the ROS Form 11 Column. The field Available relief will also change as it is based on the net rental income, and these figures will then appear on the ROS Form 11. The credit claimed remains unchanged.

These changes are to ensure that the figures entered on the ROS Form 11 will not cause validation errors when generating the ROS computation or filing the ROS Form 11. The TaxPro computation will calculate the relief separately.

TaxPro still includes an override for the following fields

- Net rental income after losses and capital allowance.
- Capped relief for 2024 period.

Users can enter their own figures here if they wish. If the user overrides the figure for Capped relief for 2024 period, this figure will appear on the TaxPro computation only. It can't go on the ROS Form 11 due to ROS validation as outlined above.

## Claiming RPRIR credit in JOINT Assessment cases

For Joint assessment cases, the credit for self and spouse will now be claimed in the same screen, previously a separate record was added for self and spouse.

Details		Self		Spouse	
Local property tax (LPT) Property ID		<input type="text" value="1234567WH"/>		<input type="text" value="1234567WH"/>	
	<span style="color: green;">i</span> TaxPro calculation		ROS Form 11	TaxPro calculation	ROS Form 11
Net rental income after losses and capital allowances	€	<input type="text" value="10000"/>	<input type="text" value="10000"/>	<input type="text" value="10000"/>	<input type="text" value="10000"/>
Percentage of ownership of the qualifying premises		<input type="text" value="100"/>	<input type="text" value="100"/>	<input type="text" value="100"/>	<input type="text" value="100"/>
Available relief from premises	€	<input type="text" value="2000"/>	<input type="text" value="2000"/>	<input type="text" value="2000"/>	<input type="text" value="2000"/>
Capped relief for 2024 period	€	<input type="text" value="600"/>	<input type="text" value="300"/>	<input type="text" value="600"/>	<input type="text" value="300"/>

### 3.3 Change in Revenue's calculation of the RPRIR credit in joint assessment cases

Since the update to the ROS Form 11 in June 2025, the RPRIR credit is being limited to a maximum of €600 for taxpayers who are jointly assessed, the credit is apportioned between each spouse based on each spouse's net rental income. Previously each spouse was being given a maximum of €600 each. If each spouse has residential rental income, then each should be entitled to claim the credit up to a maximum of €600 each. We have asked Revenue for the basis for making this change.

### 3.4 SURE Relief

Additional fields have been added to the 2024 ROS Form 11 in relation to SURE Relief. However the fields do appear to do anything. Figures entered are not included in the ROS Tax Computation and the new fields are not required when completing the section on the ROS Form 11. The fields that were there prior to the latest ROS Form 11 release are the ones that are required when completing the ROS Form 11 and these figures are included in the ROS Tax Computation. We have asked Revenue for more information as to why the new fields were added to the Form 11 when they do appear to do anything and we are awaiting a response. If you are claiming SURE relief on behalf of your clients then please contact us for further information.

## **4. Known Issues with the 2024 ROS Form F11**

### **4.1 Employment and Investment Incentive**

The ROS Form 11 is limiting the relief to €250,000, based on the legislation the maximum relief available in 2024 is €500,000. We have contacted Revenue in relation to the above and we are awaiting a response.

### **4.2 Retrofitting Rental Properties Relief (RRPR)**

Since the update to the ROS Form 11 in June 2025, the relief is not being included on the ROS computation. We have contacted Revenue in relation to the above and we are awaiting a response.