

Personal TaxPro Release Notes

(Personal TaxPro 2025 v1.04 - 11/09/2025)

Included in Personal TaxPro 2025 v1.04

- 1. Changes to 2024 ROS Form 11.**

1. Changes to 2024 ROS Form 11

1.1 Residential Premises Rental Income Relief (RPRIR)

ROS has made several changes to the RPRIR including the following:

- Change to ROS validation rules
- Adjustments to the ROS calculation of the credit

Change to Validation Rules

In The RPRIR screen there are 3 tick boxes:

Residential premises rental income relief

The amounts entered in the TaxPro calculation column are auto filled or calculated on the screen. TaxPro will now check to see if these amounts will comply with ROS Form 11 validation rules. If they comply, then they will be transferred to the ROS Form 11 column for inclusion on the ROS Form 11. If the amounts do not comply with ROS validation rules, TaxPro will adjust the figures and include the adjusted amounts in the ROS Form 11 column/ROS Form 11.

Confirm 	Self	Spouse
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"/>	<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... Or	<input type="checkbox"/>	<input type="checkbox"/>
Where the premises is not occupied by a tenant, the taxpayer is actively marketing the premises for rent	<input type="checkbox"/>	<input type="checkbox"/>

The first tick box has always been mandatory on the ROS Form 11. ROS now also require that either the second **or** third tick box be selected. If you do not select one of these boxes the ROS Computation will not generate, and you will not be able to file a Form 11

We have contacted ROS about this change as for most taxpayers, it would not be correct to tick either of these boxes and in prior versions of the ROS Form 11 you did not have to tick one of these boxes. This is an extract from ROS's reply:

Validation on the RPRIR screen on RPF From 11

From Revenue: "We are currently trying to trace the change to this validation. A question is currently with Revenue Legislative Services to see whether the wording needs to be updated to allow customers to tick the second or third box(es), and we will revert as soon as possible. In the meantime, customers can tick one or the other as a workaround when filing".

ROS are unsure as to why the change was made to the validation. They are also clarifying if they need to change the wording. We replied and asked them to update us as soon as possible as to the validation change. We also requested that if the wording is not going to be changed then it would be better to remove the validation altogether as it is incorrect. We will update you further when we receive a reply from ROS.

Change to ROS's calculation of the RPRIR credit in joint assessment cases

In their update to the ROS Form 11 in June 2025, ROS limited the RPRIR credit to a maximum of €600 for taxpayers who are jointly assessed. The credit was 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 had asked ROS for the basis for making this change, but we never received a reply.

In their latest update to the 2024 ROS Form 11, ROS have reversed this change and are now granting a credit of €600 per spouse. We have asked ROS to clarify that there will not be any more changes to the calculation of the RPRIR for tax year 2024. We will update you further when we receive a reply from ROS.

1.2 PRSI Exemption TaxPayers Aged 66 to 70

Revenue updated the 2024 ROS Form 11 to enable taxpayers over 66 to continue paying PRSI until age 70 if they opt not to draw down their State Pension (Contributory).

TaxPro has always dealt with this scenario and will either calculate PRSI if it's due or automatically apply the PRSI exemption if the relevant criteria are met. The following are exempt from PRSI:

- Anybody who becomes 70 during the tax year
- Anybody who has reached 66 by 1 January 2024 (born before 1 January 1958)
- Anybody aged between 66 and 70 and born after 1 January 1958 AND is in receipt of their state pension (Contributory) i.e. Contributory Old Age Pension

ROS now calculate PRSI for all taxpayers between 66 and 69. If the taxpayer is entitled to the PRSI exemption then the taxpayer must manually select that they are claiming the PRSI exemption and state the reason for claiming same.

TaxPro has been updated and will now automatically claim the PRSI exemption in the return information section when the relevant criteria are met.

PRSI exemption	Self	Spouse
If claiming a PRSI exemption state the reason	<input type="text" value="PRSI Age Exemption"/>	<input type="text" value="PRSI Age Exemption"/>

The exemption will then be included on the ROS Form 11 to ensure that ROS give the PRSI exemption.

1.3 SURE Relief

Additional fields have been added to the 2024 ROS Form 11 in relation to SURE Relief. This will require an update to TaxPro which we will have available shortly. If you are claiming SURE relief on behalf of your clients then please contact us for further information.