

Supporting Document Section

Supporting Document Checklist

You can use the table on page 17 to work out what types of documents you need to supply.

Review each question and answer Yes/No to each. Where you answer Yes, check the “Document Required” column. This tells you what documents you must send to the CAO by 15 March 2025.

If you have indicated income from both parents you must submit documents detailing both their incomes. HEAR requires evidence of a full year’s income for 2023 (i.e. 52 weeks).

How to request supporting documents from the Revenue Commissioners.

If your parent(s)/guardian(s) received income from employment, self-employment, land, farming or rent from rental properties:

- You must submit your parent(s)/guardian(s) Statement of Liability or a Self-Assessment – Chapter 4 for 2023.
- If they are exempt from paying tax provide a tax exemption letter from Revenue.
- Supply documents for both parent(s)/guardian(s). If they are jointly assessed one document is sufficient.
- Submit both pages of a Statement of Liability including front and back. If only one page is submitted, it cannot be assessed.
- In all cases where you are submitting a Self-Assessment – Chapter 4 or Notice of Assessment all pages are required.

What is a Statement of Liability?

A Statement of Liability is the new name for the Revenue statement that was previously called a P21. A Statement of Liability is a statement of total income, tax credit and tax paid for a particular tax year for people in paid employment who pay all of their income tax under PAYE (Pay As You Earn). You do not automatically receive a Statement of Liability from Revenue; you must request this document.

Your Employment Detail Summary will not be accepted.

Request your Statement of Liability online at www.revenue.ie.

How do I request a Statement of Liability for 2023?

The quickest and easiest way for your parent(s)/guardian(s) to get their Statement of Liability is by clicking on the myAccount link on the Revenue website at www.revenue.ie. There is a simple registration process and a PIN will be issued by post in 5-8 working days. Your parent/guardian should log in using this PIN and request the Statement of Liability. If your parent(s)/guardian(s) have chosen to receive correspondence electronically, the Statement of Liability will be available by clicking on the My Documents tab, otherwise the Statement of Liability will be posted to them.

Your parent(s)/guardian(s) may also request a Statement of Liability by submitting a paper Income Tax Return.

What is a Self-Assessment – Chapter 4?

A Self-Assessment – Chapter 4 is a statement of total income or profits, tax chargeable and tax paid for a particular tax year for people who are: self-employed, directors, and/or receiving income of any kind where some or all of the tax cannot be collected under the PAYE system. Do not submit Form 11 as this is not a required document and will not be accepted.

How do I request a Self-Assessment – Chapter 4 for 2023?

A Self-Assessment – Chapter 4 will be in your parent(s)/guardian(s) Revenue On-Line Service (ROS) inbox after they have completed their return and self-assessment for 2023.

What if parent(s)/guardian(s) cannot get a Self-Assessment – Chapter 4 document?

A Notice of Assessment – Chapter 4 will be issued by Revenue to parent(s)/guardian(s) who file a paper tax return to Revenue and who do not complete a self-assessment on that return. The majority of self-employed Revenue customers receive a Self-Assessment – Chapter 4.

What if my parent(s)/guardian(s) have a ‘Notice of Amended Assessment (Chapter 4)’ or ‘Notice of Amended Assessment (Chapter 5) for 2023’?

If your parent(s)/guardian(s) have a ‘Notice of Amended Assessment - Chapter 4’ or ‘Notice of Amended Assessment – Chapter 5 for 2023’ from Revenue you should send this document to the CAO. Where a Notice of Amended Assessment – Chapter 4 or Notice of Amended Assessment – Chapter 5 for 2023 is received, HEAR will not require a Self-Assessment - Chapter 4 or Notice of Assessment – Chapter 4.

How long will it take for Revenue to issue a Statement of Liability or Self-Assessment– Chapter 4?

It is essential that you apply for a Statement of Liability early. Statement of Liabilities can take several weeks to issue. If your parent(s)/guardian(s) do not have a Self-Assessment – Chapter 4 (or a Notice of Assessment) for 2023 they need to complete their Tax Return and Self-Assessment for 2023 on ROS as soon as possible.

If one parent/guardian was PAYE and one parent/guardian was self-employed what document do I submit?

- A Self-Assessment – Chapter 4 for 2023 if parent(s)/guardian(s) are jointly assessed by Revenue.

OR

- A Statement of Liability for 2023 and a Self-Assessment – Chapter 4 for 2023 is required if parent(s)/guardian(s) are separately assessed by Revenue.
-

What if my parent(s)/guardian(s) earned income from outside the Republic of Ireland in 2023?

HEAR requests that you provide the Revenue equivalent of supporting documents for the tax year 1 January 2023 to 31 December 2023. See [accesscollege.ie](https://www.accesscollege.ie) for details.

A certified English translation by a professional translation service is required in the case of documents not issued originally in English or Irish, in addition to the certified A4 photocopies of the documents themselves.

You can also contact a member of the HEAR team for further information. Contact details are listed on page ii.

What if my parent/guardian is self-employed and is also in receipt of a Social Welfare payment?

Submit a copy of a Self-Assessment – Chapter 4 for 2023, plus a Department of Social Protection form or statement for 2023 as outlined on page 23.

Please do not submit original documents. Documents will not be returned by CAO. Send good quality photocopies including front and back of all pages.

In all correspondence please quote:
RRS No:
Notice No:

Enquiries:
0145 444 8800

REVENUE STATEMENT OF LIABILITY FOR THE TAX YEAR 2023

PAYEE Information

Income	(See Panel 1 overleaf for a breakdown)	10,000.00
Less: Deductions	(See Panel 2 overleaf for a breakdown)	0.00
Taxable Income		10,000.00

Charged as follows: £10,000.00 @ 10% = £1,000.00

Tax Due	£1,000.00	
Plus: Tax Relieved by you (See Panel 3 overleaf for a breakdown)	0.00	
Adjustments	(See Panel 3B overleaf for a breakdown)	0.00
Gross Tax Payable	£1,000.00	
Less: Tax Credits (See Panel 4 overleaf for a breakdown)	0.00	
Taxes Deducted (See Panel 5 overleaf for a breakdown)	0.00	
Adjustments (See Panel 5A overleaf for a breakdown)	0.00	
STATE Result	£1,000.00	

Income Chargeable to USC (See panels 6A to 6C overleaf for a breakdown)

USC	10,000.00 @ 0.5% =	50.00
USC	1,000.00 @ 0.5% =	50.00
USC	10,000.00 @ 0.5% =	500.00
USC Result	£1,050.00	
Final Result - Unemployment	£2,050.00	

Treatment of Result

This unemployment will not be collected in this time

Notice

I, the above named taxpayer, give notice that I have directed that this statement shall be treated in all respects as if it were an assessment to be raised on you.

What if you do not agree with the result on this PAYEE/USC Statement of Liability?

If you do not agree that the result reflects your income or your claims for tax credits, allowances or reliefs for the tax year, you may contact us through our customer care helpline or email channel or by using the phone number or address shown above. We will review the result and, if appropriate, make any necessary change.

Appeal this Statement to the Tax Appeals Commission (an independent statutory body)

If you wish to appeal against this Statement, you must do so within the period of 30 days after the date of this Statement by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form, which is available on the TAC's website, also incorporates a template for the grounds on which an appeal is to be made. You will be required to submit a copy of this Statement with your Notice of Appeal.

Sample Statement of Liability 2023

In all correspondence please quote:
RRS No:
Notice No:

Enquiries:
0145 444 8800

Self Assessment - Chapter 4 of Part 41A TCA 1997
Income Tax for the year ending 31/12/2023

Dear Sir/Madam,

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2023. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	10.00
Amount of income tax chargeable for this period	10.00
Amount of USC chargeable for this period for self	10.00
Amount of USC chargeable for this period for spouse	10.00
Amount of PRSI chargeable for this period for self	10.00
Amount of PRSI chargeable for this period for spouse	10.00
Amount of tax payable for this period	10.00
Amount of surcharge due under S. 108A Income Act	10.00
• late filing of this return or	10.00
• of non-compliance with LPT requirements	10.00
Amount of tax paid directly to the Collector General for this period	10.00
Balance of Tax Payable for this period	10.00

This balance of tax should be paid on or before 31 Dec 2023.

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,
 District Manager

€ Payslip IT ACK

The amount entered below is to be credited to the tax year indicated.

Signature: _____ Date: _____

Name: MR TEST CASE TESTING 1
 RRS No: 1234567890123456
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

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Sample Self-Assessment Letter
Chapter 4 for 2023

In all correspondence please quote:
RRS No:
Notice No:

Enquiries: 01 4600000
02 December 2023
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NOTICE OF ASSESSMENT
Chapter 4 of Part 41A Taxes Consolidation Act 1997
Income Tax for the year ending 31 December 2023

Dear Sir/Madam,

I hereby give notice that:

- in accordance with section 99(1) of the Taxes Consolidation Act 1997, a self-assessment to income Tax has been made in relation to you for the year ending 31 December 2023;
- the amounts included in the self-assessment are based on statements and particulars specified in your tax return for the year ending 31 December 2023, and are set out on the following pages of this notice.

Section 99(2) and Chapter 4 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal. In particular, section 99(3) provides that no appeal may be made against a self-assessment made under section 99(1). Also, section 99(4) provides that no appeal may be made against amounts in a self-assessment that are based on statements or particulars specified in your tax return.

The balance payable is as follows:

Year of Assessment	2023
Total	100.00
Rounded Total €	100.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,
 District Manager

€ Payslip NoA C

The amount entered below is to be credited to the tax year indicated.

Signature: _____ Date: _____

Name: MR TEST CASE TESTING 1
 RRS No: 1234567890123456
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

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Sample Notice of Assessment
(Chapter 4) for 2023

In all correspondence please quote:
RRS No:
Notice No:

Enquiries: 01 4600000
02 December 2023
Page 1 of 4

NOTICE OF AMENDED ASSESSMENT
Chapter 5 of Part 41A Taxes Consolidation Act 1997
Income Tax for the year ending 31 December 2023

Dear Sir/Madam,

I hereby give notice that:

- in accordance with Chapter 5 of Part 41A of the Taxes Consolidation Act 1997, your assessment to income Tax for the year ending 31 December 2023 has been amended;
- the amounts included in the amended assessment are set out on the following pages of this notice.

If you wish to appeal the assessment to which this notice refers, you must give notice of appeal in writing to the [AR01/ 5](#) after the date of this notice.

Before giving notice of appeal, a chargeable person must, within the time for bringing the appeal, have made a return for the chargeable period in question and have paid the tax and any interest due on the basis of that return. The notice of appeal must specify each amount or matter with which an appeal is agreed together with the grounds, in detail, of the appeal on respect of each such amount or matter.

Section 99(2) and Chapter 4 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal.

The balance payable is as follows:

Year of Assessment	2023
Total	100.00
Rounded Total €	100.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,
 District Manager

€ Payslip NoA C

The amount entered below is to be credited to the tax year indicated.

Signature: _____ Date: _____

Name: MR TEST CASE TESTING 1
 RRS No: 1234567890123456
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

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Sample Notice of Amended
Assessment (Chapter 5) for 2023