

This form is to be used by persons claiming the deduction in terms of L.N. 67 of 2018 of costs incurred for transportation of employees to and from the place of work using means of transport capable of carrying more than 8 persons. This form is to be attached to your tax return.

YEAR OF ASSESSMENT

### PART 1 - PERSONAL DETAILS

Name and Surname:

ID Number:

PE Number:

VAT Number:

### PART 2 - DETERMINATION OF DEDUCTION

Transportation costs incurred for the transport of employees	<input type="text"/>
Number of employees carried by the transport provided	<input type="text"/>
<b>Calculation of deduction [Rule 3(2)]</b>	
The lower of:	
(i) Transportation costs incurred (Cannot be more than €25,000 or equivalent)	<input type="text"/>
OR	
(ii) €300 per employee	<input type="text"/>
<b>Allowable Deduction</b>	
The lower of amount in box C and in box D above.	<input type="text"/>
Total Allowable deduction (amount in box E x 150%) + (amount in box A - amount in box E)	<input type="text"/>

### PART 3 - CONFIRMATION BY A CERTIFIED PUBLIC ACCOUNTANT

I confirm that the transportation costs, indicated above, have been correctly computed.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Full name

\_\_\_\_\_  
Date

I declare that proper records of the employee transportation costs were maintained and that I satisfy all the conditions under these Rules

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Full name

\_\_\_\_\_  
Date

Note: See our Data Protection Policy in the booklet accompanying the Income Tax Return.

