

Declaration which must be signed

I declare that all the particulars in this form are correct to the best of my knowledge and belief.

Signature

Date

Address

Phone Number

E-Mail

The Leaflet IT 1 on the Revenue website (www.revenue.ie) provides information regarding the amount of relief available

Rent Relief for Private Rented Accommodation

Who can Claim

An individual, paying for private rented accommodation used as a sole or main residence. This includes rent paid for flats, apartments or houses.

It does **not** include rent paid to Local Authorities or State Agencies or under a lease agreement for 50 years or more.

Additional Information

Rent payable for premises outside the State is also allowable (No territorial limit).

Receipt from Landlord

If your Landlord is resident in this country a **receipt** for rent paid must be provided if and when it is requested. This will apply regardless of whether the rent is paid directly to the Landlord or to an Agent on his/her behalf.

Each receipt must show:

- Landlord's name and PPS Number
- Amount of rent paid
- Period covered by the receipt, *for example*: From 1/3/2006 to 30/9/2006

Rents payable to non-resident landlords

If your landlord resides outside the country and you pay the rent directly to him/her or into his/her bank account either in the State or abroad, you must deduct tax at the standard rate of tax (2006: 20%) from the gross rent payable.

Example:	Gross rent per month	€1,000
	Deduct standard rate tax (€1,000 x 20%)	€ 200
	Pay to Landlord (€1,000 - €200)	€ 800

If you pay tax under the PAYE system, you account for the tax deducted by reducing your tax credits and standard rate cut-off point. You must notify your Regional Revenue Office who will arrange this for you. If you pay tax under self-assessment, account for the tax deducted will be displayed on your notice of assessment.

Failure to deduct tax leaves you liable for the tax that should have been deducted.

Tax Refunds

If your claim is in respect of the **current tax year** an amended certificate of tax credits will be sent to you and your employer will pay any refund due directly to you.

If your claim is for a **previous tax year** or during a **period of unemployment**, any refund due will be sent directly to you by Revenue. Tax refunds can be paid by cheque or to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

As your claim may be selected for future audit, you are requested to retain all documentation relating to this claim for a period of 6 years.