

Rent 1 - Claim for Rent Relief for Private Rented Accommodation



Important: Please read notes overleaf before completing this form

Separate forms should be completed for each property that you have rented

Claimant's Details

First Name:

Last Name:

PPS Number:

Date of Birth:

Address:

(Revenue will use this address for correspondence)

Personal Status: (please select one of the following)

- Single Married or in a Civil Partnership Widowed or Surviving Civil Partner
 In a Marriage or Civil Partnership (but living apart)
 Divorced or in a dissolved Civil Partnership

Rented Property Details

Address of Rented Property:
(if different from above)

Is the owner of the property related to you? (please tick box) Yes No

If yes, state relationship:

Date tenancy commenced:

Date tenancy ceased: (if ceased)

Note:

The credit for the years 2011 onwards applies to individuals who were renting a property on 7 December 2010. No credit is due to individuals who began renting after 7 December 2010.

Amount of Rent Payable by you each month: € , .

See overleaf for Declaration which MUST be signed

Landlord's Details Please read notes on Landlord details overleaf

Who do you pay the rent to? (please tick box) Landlord Agent

Does the Landlord live outside the State? (please tick box) Yes No Unknown

Landlord or Agent Name:

PPS or Tax Registration Number of Landlord or Agent (see overleaf):

Landlord or Agent Address:

Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

From 1 February 2014, account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

Bank Identifier Code (BIC) (Maximum 11 characters)

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

Declaration which MUST be signed

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

Signature: Date: D D M M Y Y Y Y

E-mail Address: Phone No:

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.

Relevant limits

Tax years 2010 to 2017

The amount of the relevant limits are set out in the table below.

Tax Year	Single Under 55	Single Over 55	Widowed or Surviving Civil Partner or Married or in a Civil Partnership Under 55	Widowed or Surviving Civil Partner or Married or in a Civil Partnership Over 55
2010	2,000	4,000	4,000	8,000
2011	1,600	3,200	3,200	6,400
2012	1,200	2,400	2,400	4,800
2013	1,000	2,000	2,000	4,000
2014	800	1,600	1,600	3,200
2015	600	1,200	1,200	2,400
2016	400	800	800	1,600
2017	200	400	400	800

Credit for rent paid will be withdrawn on a phased basis, ending in 2017.

4-year time limit

A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

Premises outside the State

Rent payable for premises outside the State is also allowable.

Receipt from Landlord

You should obtain a receipt from your landlord as Revenue may ask for this to verify your claim. This receipt should be retained for six years.

PPS or Tax Registration Number of Landlord or Agent

If this number is known or available to you please insert in the box overleaf. If unknown, please leave blank.

Mortgage Interest Relief (TRS)

If at any point you have a mortgage and are in receipt of Tax Relief at Source you should advise your Revenue office immediately as you may no longer be entitled to Rent Relief and your Tax Credit Certificate might need to be adjusted.

Rent-a-Room Relief Restriction

Where Rent Relief is being claimed in respect of rent paid by a child to their parent, the parent will not qualify for the Rent-a-Room exemption and will be required to declare their Rental Income to Revenue at the end of the year.

Rents payable to Landlords living outside the State

If your landlord resides outside the country and you pay the rent directly to him or her or into his or her bank account either in the State or abroad, you must deduct tax at the standard rate of tax (currently 20%) from the gross rent payable. A form R185 should be completed and given to the landlord. This form is available from any Revenue office, or from Forms & Leaflets Service, LoCall 1890 306706 (Republic of Ireland only) or on www.revenue.ie.

Example

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

If you pay tax under the PAYE system an arrangement can be put in place at your request that your tax credits and standard rate band will be adjusted to collect the amount due. This method will spread the tax evenly over the year. You should contact your Revenue office to arrange this.

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

If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at accessofficer@revenue.ie.