

Notes to Completion of Non Principal Private Residence Renewal Form – NPPR10R

In completing the form, use CAPITAL LETTERS. Write clearly and accurately within the boxes. DO NOT join your writing.

A – PPSN/TRN:

- If your country of residence is outside the Republic of Ireland and you do not have a PPSN/TRN please tick the box to confirm this and please leave PPSN/TRN blank.
- PPSN (also known as RSI number) is unique to each individual and is used to distinguish between individuals with similar names or addresses. The PPSN is usually identified on tax and welfare statements and P60s. If you do not have a PPSN please contact your local Department of Social and Family Affairs (DSFA) office. Use of the PPSN is governed by law. The PPSN Code of Practice is available from the DSFA and on their website (www.welfare.ie).
- TRN - Any company registered in Ireland automatically becomes liable for tax and therefore has a tax reference number.

B – ACCOUNT REFERENCE CODE:

- Please enter your Account Reference Code as it appears on the top right hand corner of your receipt for 2009.

C – OWNER DETAILS:

- If you represent a company or organisation please enter the Company Name and contact name for the company.
- Please make sure to enter a correspondence address as when your form is processed a receipt will be posted to this address.
- If the property is jointly owned, liability falls on all co-owners but payment by any one co-owner discharges the liability of all co-owners, please submit details of only ONE owner.

D – PROPERTIES

- Please indicate if you wish to re-register all the properties which you previously registered in 2009.
- Please indicate the number of properties to be renewed from 2009 plus the total number of properties you wish to register for 2010.

E – PAYMENT DETAILS:

- The fees set out below are the charges payable in respect of the years 2009 and 2010. The fee payable in 2009 and 2010 is **€200** per NPPR per year. The Act provides that if a charge is not paid within a month after the last date for payment, a late payment fee will apply for every month or part of month that the €200 charge remains unpaid. For 2009 this means that a late payment fee will apply for each NPPR after October 31st 2009 (Example: if you are paying the 2009 charge on one NPPR in April 2010 the amount due would be €200 + 6 x €20 = €320) For 2010, the late payment fee will apply to all payments made after 30th June 2010. The late payment fee is €20 per property per month or part of month.. **Late payment fees will continue to accumulate as long as the charge remains unpaid and the amount involved can be very substantial.**
- Cash will NOT be accepted. Payment types accepted are Cheque, Bank Draft and Postal Order made payable to 'NPPR'. Credit/Laser Card or Mastercard payment also accepted.
- Only **EURO** payments will be accepted.

F – NEW PROPERTIES TO BE REGISTERED:

- Please list the properties that you wish to register to your account which are not previously registered.
- Please select 'Yes or 'No' beside the question - Was this property your NPPR on the following dates: 31/07/09 and 31/03/10
 - If you selected Yes for "31/07/09" and
 - If 2009 liability has not been paid then late penalties will apply OR
 - If 2009 liability has been paid then please complete the NPPR10R Non Principal Private Residence Renewal Form.
- Please indicate in which local authority area the dwelling is located. The Local Authorities are:
City Councils - Cork, Dublin, Galway, Limerick, Waterford. **County Councils** - Dun Laoghaire - Rathdown, Fingal, South Dublin, Carlow, Cavan, Clare, Cork, Donegal, Galway, Kerry, Kildare, Kilkenny, Laois, Leitrim, Limerick, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, North Tipperary, South Tipperary, Waterford, Westmeath, Wexford, Wicklow.
- If you have more than 2 new properties to be registered, please complete (NPPR Registration Form Additional Properties to be registered) NPPR10A and attach to your Renewal Form.

G – PROPERTIES TO BE REMOVED FROM MY ACCOUNT:

- A property which is an NPPR on the liability date cannot be removed.
- Please list the properties that you wish to be removed from your account which were previously registered.
- Please enter reason why the property ceased to be liable as a NPPR from the list provided below. Example –

○ Sold/change of ownership	○ Charitable status under tax law
○ Duplication	○ Granny flat - rent free to relative within 2km of main residence
○ Has become a PPR (Principal Private Residence)	○ Heritage buildings under Taxes Consolidation Act 1997
○ Under RAS Scheme	○ Uninhabitable
○ Under Revenue Commissioners Rent a Room Scheme	○ Other
- Please indicate in which local authority area the dwelling is located (see notes F above for list of Local Authorities)
- If you have more than 2 properties to be removed, please complete (NPPR Registration Form Additional Properties to be removed) NPPR10D and attach to your Renewal Form

H – SIGNATURE:

The application form must be signed by the owner (or one owner if property is jointly owned) of the Non Principal Private Residence or by his/her authorised agent and dated when signed.

NOTES

- Before sending the form please ensure that you have included the following information:
 - Account Reference Code and PPSN/TRN
 - Owner name and correspondence address
 - Details of properties to be registered/removed
 - You have signed and dated the form
 - You have enclosed payment
 - Please ensure all loose sheets are stapled together

INCOMPLETE FORMS WILL BE RETURNED TO YOU

Please post the completed form and payment to: NPPR, PO Box 11654, Dublin 8

NOTE: Alternatively to Register Online go to www.nppr.ie

CONTACT For Liability or Registration Form queries please contact your Local Authority, go to <https://www.nppr.ie/contactus.aspx> for contact details.

NOTE: Registration data collected by the Non Principal Private Residence (NPPR) will be used in accordance with the provisions of the Local Government (Charges) Act 2009 and any other relevant legislation. Only fully completed forms will be accepted