

RENT RELIEF FOR INDIVIDUALS

If you pay rent on Private Rented Accommodation, you may claim rent relief.

Details of the maximum relief available in 2003 and 2004 are as follows:

Rent Relief	Tax Year 2003	Tax Year 2004
Single	€	€
Under 55	254	254
Over 55	508	508
Widowed		
Under 55	508	508
Over 55	1,016	1,016
Married		
Under 55	508	508
Over 55	1,016	1,016

Basis of the Relief

Subject to the maximum limits shown above, relief will be based on the actual rent paid in the tax year.

If the actual rent paid in the tax year is less than the limit shown above, the relief will be based on the actual amount of rent paid, for example:

- If a single person aged 50 pays rent of €4,000 in year 2003, the tax credit is €254
- If a widowed person aged 60 pays rent of €6,000 in year 2003, the tax credit is €1,016
- If a married person aged 40 pays rent of €4,000 in the tax year 2003, the tax credit is €508

Accommodation to which relief applies

The rent paid must be in respect of private rented accommodation, used as a sole or main residence. This includes rent paid for bed-sitters, 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.

How To Claim Rent Relief

To claim Rent Relief, simply complete the details overleaf. If you have difficulty in supplying any of the information requested, contact your Regional Revenue Office. Where rent relief is based on the amount paid at the time the claim is made, relief will be given on a provisional basis in your Tax Credit Certificate and may be reviewed at the end of the tax year.

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 6/4/2002 to 5/7/2002
From 1/2/2003 to 8/7/2003

Rents, etc. 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 (currently 20%) from the gross rent payable.

Example: Gross rent per month	€ 1,000.00
Deduct tax (1,000 x 20%)	€ <u>200.00</u>
Pay to Landlord (1,000 - 200.00)	€ 800.00

If you pay tax under PAYE, you account for the tax deducted by reducing your tax credits and standard rate cut-off point. If you require further information on this subject, please contact your Regional Revenue Office at the LoCall number listed below. (00 353 (1) 647 4444 if calling from outside ROI). If you pay tax under self assessment you account for the tax deducted in your notice of assessment.

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

Border Midlands West Region Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	1890 777 425	East & South East Region Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	1890 444 425
Dublin Region Dublin (City and County)	1890 333 425	South West Region Clare, Cork, Kerry, Limerick	1890 222 425

Revenue website: www.revenue.ie

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