

# Form Rent 1 - Claim for Rent Relief on Private Rented Accommodation

Please read information overleaf to check that you are entitled to Rent Relief.

Personal Details

and

Present Address, if Different

Name (Block Capitals)



Address of Rented Property

Date of Birth

DD / MM / YY

Employer's Registered Number

(if applicable)

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PPS Number

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Applicant's Tax Office

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Unit No. (if applicable)

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## Name and Address of Landlord

Either private, business or if a company the registered office address


## If rent is paid to an agent

Agent's name  
Agent's address


## PPS Number of Landlord

(Ask Landlord or agent for this)

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## Amount of rent paid/payable by you

€

You can be asked for a receipt at the end of the tax year in support of this claim.

(See details of "Landlord's Receipt" overleaf)

### Frequency of Payment

Tick (✓) appropriate box

Weekly

Fortnightly

Monthly

Yearly

Date tenancy commenced

DD / MM / YY

Date tenancy ceased, if ceased

DD / MM / YY

## Description of Property

Tick (✓) appropriate box

House

Apartment

Bedsitter

Flat

Other

Number of rent-paying tenants with you

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## Declaration which must be completed in all cases

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

Signature

X

Date

DD / MM / YY

# RENT RELIEF FOR INDIVIDUALS

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

Details of the relief available in 2002 and 2003 are as follows:

Rent Relief	Tax Year 2002	Tax Year 2003
<b>Single</b>	€	€
Under 55 Max.	254	254
Over 55 Max.	508	508
<b>Widowed</b>		
Under 55 Max.	508	508
Over 55 Max.	1,016	1,016
<b>Married</b>		
Under 55 Max.	508	508
Over 55 Max.	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 2002, the tax credit is €254
- If a widowed person aged 60 pays rent of €6,000 in year 2002, the tax credit is €1,016
- If a married person aged 40 pays rent of €4,000 in the tax year 2002, the tax credit is €508

## Accommodation to which relief applies

The rent must be paid for private rented accommodation used as a sole or main residence. This will include rent paid for bedsitters, flats, apartments or houses. It will **not** include rent paid:

- To Local Authorities or State Agencies or
- Under a lease agreement for 50 years or more.

## 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 tax 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 Certificate of Tax Credits and Standard Rate Cut-Off Point 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 6/4/2001 to 5/7/2001
  - From 1/2/2002 to 8/7/2002

## Rents, etc. payable to non-resident landlords

If your landlord resides outside the country and you pay the rent directly to him/her or to 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%)	€ 200.00
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 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.**