

Local Property Tax

LPT

Your guide to
Local Property Tax
& how to pay and file

14 February 2013

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MORE INFORMATION

Further information relating to LPT is available as follows:

Web:	www.revenue.ie
Airtel:	Page 593
By Post:	LPT Branch, P.O. Box 1, Limerick
Phone:	1890 200 255 (ROI only) +353 1 7023049 (from outside ROI)

Information is also available from the Citizens Information Service:

Web:	www.citizensinformation.ie
Phone:	0761 07 4000, Monday to Friday, 9am - 8pm
In person:	by calling to a Citizens Information Service near you.

Frequently Asked Questions that are regularly updated are available at **www.revenue.ie**.

1. What is Local Property Tax (LPT)?

Local Property Tax (LPT) is a tax payable on the market value of residential properties in the State. A half-year charge applies for 2013. From 2014, LPT will apply on a full-year basis.

2. What does “Residential Property” mean for LPT purposes?

A “Residential Property” is any building (or part of a building) which **is used as**, or is suitable for use as, a residence and includes any yard, gardens, driveway or other land associated with the property up to one acre in size. It also includes any other buildings or structures that belong with the residence such as garages and sheds.

3. Who is liable to pay LPT (the “Liable Person”)?

The following persons are liable to pay LPT:

- Owners of Irish residential property, regardless of whether they live in Ireland or not.
- Landlords where the property is rented under a short-term lease (for less than 20 years).
- Local authorities or social housing organisations that own and provide social housing.
- Lessees who hold long-term leases of residential property (for 20 years or more).
- Holders of a life-interest in a residential property.
- Persons with a long-term right of residence (for life or for 20 years or more) that entitles them to exclude any other person from the property.
- Personal representatives of a deceased owner (e.g. executor/administrator of an estate).
- Trustees, where a property is held in a trust.
- Where none of the above categories of liable person applies, the person who occupies, or receives rent from, the property is the liable person.

The Form LPT1 (the “Return”) refers to the above persons as the “liable person”. As LPT is a self-assessed tax, the liable person must complete and submit the Return, calculate the liability and pay any tax due.

4. What if I jointly own the property?

If you are not the sole owner of the property, you should agree with the other owner(s) who is to complete and submit the Return and pay the tax due. If no one pays, Revenue can collect the tax due from any of the owners. Please note that only **one** Return is required per property. If more than one Return has issued in respect of the same property please inform Revenue by writing to: LPT Branch, P.O. Box 1, Limerick.

5. When must I own the property to be liable to pay LPT?

If a property is a residential property on the **ownership date** in a year, LPT is due to be paid on the property. If you are the liable person in respect of the property on the ownership date you are liable to pay the LPT. For 2013 the ownership date is **1 May 2013** and for any other year it is 1 November in the preceding year. Therefore, if you own a residential property on 1 May 2013, you are liable to LPT for 2013. If you sell your property after 1 May 2013 you are still liable to LPT for 2013 and the liability is payable in full at the time of the sale.

If you have purchased a new and unused property since 1 January 2013 or if you are a first-time buyer who purchased a property since 1 January 2013 as your sole or main residence an exemption from LPT applies. Although exempt, you are still required to complete and submit a Return. Full details of exemptions from LPT are on Page 10.

6. I have received a Return but I am not the liable person, what do I have to do?

Because Revenue has compiled a Register of residential properties from various sources, it may contain errors in relation to the ownership of some properties. If you receive a Return and you consider that you are not the liable person for the property, or that the property is not a residential property (see Question 2), you should inform Revenue by writing to: LPT Branch, P.O. Box 1, Limerick within 30 days of the date of the enclosed letter and include:

- The name(s), address(es) and PPSN(s) of the liable person(s).
- The reason(s) why you consider you are not the liable person or why the property is not a residential property.
- Whatever supporting documentation (copies are sufficient) may be relevant, e.g. copy of a lease agreement if you are a tenant; proof of sale of the property before 1 May 2013 etc.

Based on this information Revenue will consider your claim and make a decision on the matter. It is important that you contact Revenue to correct our Register because in the absence of any correction, you are liable to pay the tax.

7. As a liable person, what do I have to do?

If you are the liable person in respect of the property you are responsible for completing and submitting the Return and paying the tax due. To complete your Return, follow these 4 steps:

1. Decide the current market value of your property.
2. Identify the valuation band and calculate the LPT due.
3. Select your preferred payment option or check to see if you qualify for a deferral or exemption.
4. Submit the completed Return.

If you do not receive a Return for any property for which you are the liable person you are still required to submit a Return. You can complete and submit a Return at **www.revenue.ie** or alternatively contact the LPT Branch and a paper Return will be sent to you for completion.

8. How do I complete and submit my Return?

The quickest and most straightforward way to complete and submit your Return is on-line at **www.revenue.ie** using the Property ID and PIN provided on the Return. You will also need your PPSN or tax reference number. An extended deadline of **28 May 2013** applies if submitting your Return on-line. If you complete the paper Return you must submit this by no later than **7 May 2013**.

If you own more than one residential property or if you are already obliged by law to make your tax returns on-line, you must submit the Return on-line.

9. How do I calculate how much I have to pay?

The amount you pay depends on the market value of your residential property on **1 May 2013** as assessed by you. Property values are organised into a number of value bands up to €1m. The tax liability is calculated by applying 0.18% to the mid-point of the relevant band. Residential properties valued over €1m are assessed on the actual market value at 0.18% on the first €1m in value and at 0.25% on the portion of the value above €1m. The table on Page 14 contains a ready-reckoner of LPT calculations for 2013 and 2014.

10. How do I value my property?

As LPT is a self-assessed tax, you are obliged to determine the market value of any property for which you are the liable person. The market value of your property on **1 May 2013** will form the basis of the calculation of the tax for 2013, 2014, 2015 and 2016 and will not be affected by any repairs or improvements made to your property, or any general increase in property prices, during this period. Any increase in the value of a property arising from expenditure on adaptations to make it more suitable for a disabled person will not be taken into account where the adaptations have been grant-aided under a local authority scheme. See **www.revenue.ie** for details on how to apply this adjustment.

The following may assist you in valuing your property:

- Property valuation guidance is available on **www.revenue.ie** which includes an on-line guide that provides indicative property values. If you do not have internet access, terminals are available at Revenue Information Offices and local libraries. You can also contact the Citizens Information Service for assistance: Phone Service: 0761 07 4000, Monday to Friday, 9am - 8pm or in person by calling to a Citizens Information Service near you.

The valuation guidance is based on:

- The type of property e.g. detached, semi-detached, apartment etc.
- The age of the property e.g. built before the year 2000 or after.
- The average price of the type of property for the general area.

If your property has certain unique features, is smaller or larger than the average for your area, is in a significantly poor state of repair or has exceptional features, you will have to factor this into your assessment of the valuation of your property.

- The Residential Property Price Register at **www.propertypriceregister.ie** produced by the Property Services Regulatory Authority (PSRA), provides an actual sales price of all properties sold since January 2010.
- You may choose to obtain a valuation from a competent professional valuer. Some valuers are offering a special price for LPT valuations.
- If you have purchased your property or obtained a professional valuation in recent years, you may use this valuation and adjust for any change in values in your area since the date of this valuation.

You should also refer to other sources of information relating to local properties such as the property section of local newspapers, information from local estate agents and property websites.

Self-assessment requires you to honestly assess the value of your property. If you follow Revenue's guidance honestly, we will accept your assessment and your valuation will not be challenged. However, if you feel that the guidance is not indicating a reasonable valuation for your property, you should make your own assessment. Revenue will challenge cases where deliberate under-valuation occurred. You are responsible for ensuring that you choose the correct value band for your property.

11. How can I pay?

You can opt to pay your LPT liability in one single payment or to phase your payments in equal instalments from 1 July 2013 until the end of the year. The payment method you select for 2013 will automatically apply for 2014 and subsequent years unless you advise Revenue that you wish to select an alternative method.

LPT can be paid in full by:

- Single Debit Authority - like an electronic cheque. To select this option complete the payslip on the Return and payment will be deducted from your bank account no earlier than 21 July 2013.
- *Debit/Credit Card.
- *Cash payments (including debit/credit card) through approved Payment Service Providers.

LPT can be paid on a phased basis from 1 July 2013 by:

- Deduction at source from your salary or occupational pension.
- Deduction at source from certain payments received from the Department of Social Protection (DSP) and scheme payments received from the Department of Agriculture, Food and the Marine (DAFM). Deduction from a DSP payment cannot reduce your DSP personal rate payment to less than €186 per week.
- *Direct Debit.
- *Cash payments (including debit/credit card) in equal instalments through approved Payment Service Providers.

*Charges may be levied by your Financial Institution or Payment Service Provider. Details of approved Payment Service Providers can be found at www.revenue.ie or by calling the LPT Branch.

If you choose a deduction at source option, Revenue will advise your employer, pension provider or the relevant Government Department of the amount to be deducted.

12. What if I can't afford to pay?

A system of deferral arrangements is available where there is an inability to pay and certain specified conditions are met. If you qualify for **full deferral** (Conditions 1 & 2 below) you can opt to defer 100% of your liability. If you qualify for **partial deferral** (Conditions 3 & 4 below) you can opt to defer 50% of your liability and you must select a payment option to pay the balance of the liability.

Interest will be charged on LPT amounts deferred at a rate of 4% per annum. The deferred amount, including interest, will attach to your property and will have to be paid before the property is sold or transferred.

The deferral conditions (1 to 4) listed below are available to owner-occupiers only. They are not available for landlords or second homes. The deferral conditions are as follows:

	Condition Number	Condition
Full Deferral	1	Gross income* for the year is unlikely to exceed €15,000 (single or widow/er) and €25,000 (couple).
Full Deferral	2	Gross income* for the year is unlikely to exceed the adjusted income limit. This adjusted limit is calculated by increasing the thresholds of €15,000 (single or widow/er) and €25,000 (couple) by 80% of the expected gross mortgage interest payments for the year 2013.
Partial Deferral	3	Gross income* for the year is unlikely to exceed €25,000 (single or widow/er) and €35,000 (couple).
Partial Deferral	4	Gross income* for the year is unlikely to exceed the adjusted income limit. This adjusted limit is calculated by increasing the thresholds of €25,000 (single or widow/er) and €35,000 (couple) by 80% of the expected gross mortgage interest payments for the year 2013.

*Gross income is your income before any deductions, allowances or reliefs that may be taken off for income tax purposes. It includes income that is exempt from income tax and income from the Department of Social Protection but excludes Child Benefit. You are required to estimate on 1 May 2013 your gross income for 2013.

Sample Income Thresholds for Deferral

	Deferral (Partial) Income Limit	Expected Mortgage Interest Payments	80% of Expected Mortgage Interest Payments	Adjusted Deferral (Partial) Income Limit
Single, Widow/er	€15,000 (€25,000)	€3,000	€2,400	€17,400 (€27,400)
Couple	€25,000 (€35,000)	€3,000	€2,400	€27,400 (€37,400)

In these examples, if gross income does not exceed €17,400 (single, widow/er) or €27,400 (couple) you may opt for full deferral under Condition 2. If gross income does not exceed €27,400 (single, widow/er) or €37,400 (couple) you may opt for partial deferral under Condition 4 and pay the balance.

13. Are there any other deferral options?

Deferral may also be available in the following circumstances:

- Condition 5:** Personal Representatives of a deceased liable person where a property has not been transferred or sold within 3 years of a liable person's death may apply for a deferral until the earlier of (a) the date the property is sold or (b) 3 years after the date of death.
- Condition 6:** A person who has entered into an insolvency arrangement under the Personal Insolvency Act 2012 may apply for deferral of the LPT that is due during the period for which the insolvency arrangement is in effect.
- Condition 7:** A person who suffers both an unexpected and unavoidable significant financial loss or expense, as a result of which he or she is unable to pay the LPT without causing excessive financial hardship, may apply for full or partial deferral. Claims for this type of deferral will require full disclosure of the person's financial circumstances and any other information required by Revenue in accordance with the detailed guidelines published at **www.revenue.ie**. Following an examination of the information provided, Revenue will determine whether deferral should be granted.

To claim deferral under any of these conditions enter the relevant condition number on your Return. You must also submit all supporting documentation, as required by the relevant Revenue guidelines, to LPT Branch, P.O. Box 1, Limerick.

14. Are any properties exempt from LPT?

The following properties are exempt from LPT:

- A. New and unused properties purchased from a builder or developer between 1 January 2013 and 31 October 2016 are exempt until the end of 2016.
- B. Properties purchased by a first time buyer between 1 January 2013 and 31 December 2013 are exempt until the end of 2016 if used as the person's sole or main residence.
- C. Properties constructed and owned by a builder or developer that remain unsold and that have not yet been used as a residence.
- D. Properties in unfinished housing estates (commonly called "ghost estates"), specified by the Minister for the Environment, Community and Local Government. Further details are available at www.revenue.ie.
- E. Properties that are certified as having a significant level of pyrite damage in accordance with regulations to be published by the Department of the Environment, Community and Local Government. Further details are available at www.revenue.ie.
- F. Properties owned by a charity or a public body and used to provide "special needs" accommodation and support to people who have a particular need in addition to a general housing need to enable them to live in the community e.g. sheltered housing for the elderly and the disabled.
- G. Registered Nursing Homes.
- H. A property previously occupied by a person as his or her sole or main residence that has been vacated by the person for 12 months or more due to long term mental or physical infirmity. A property may also be exempt if the vacated period is less than 12 months and the person's doctor is satisfied that he or she is unlikely to return to the property. In both cases, the exemption only applies when the property is not occupied by any other person.
- I. Properties purchased or adapted for use as a sole or main residence of a severely incapacitated individual who has received an award from the Personal Injuries Assessment Board or a Court or who is a beneficiary under a trust established for the purpose. Further details are available at www.revenue.ie.
- J. Mobile homes, vehicles or vessels.
- K. Properties fully subject to commercial rates.
- L. Diplomatic properties.
- M. Properties used by charitable bodies as residential accommodation in connection with recreational activities that are an integral part of the body's charitable purpose, e.g. guiding and scouting activities.

15. What happens if I don't submit a Return?

A Notice of Estimate of LPT is included on the enclosed letter. This Estimate is not based on a valuation of your property nor should it be regarded as an accurate calculation of the amount of LPT you should pay. If you don't submit a Return, or contact Revenue to say why you are not liable (see Question 6) Revenue will pursue you for this estimated amount of tax using a range of collection options including:

- Mandatory deduction from 1 July 2013 from your employment income, occupational pension or certain Government payments.
- Attachment of your bank account.
- Referral of the debt to a Sheriff or a Solicitor for collection.
- The withholding of any refund of other tax as payment against LPT due.

Because you have a Revenue debt, you will also not qualify for a Tax Clearance Certificate. Self-employed persons or companies will also be liable to a late filing surcharge on Income Tax or Corporation Tax Returns. Interest charges at 8% per annum apply to late payment of LPT and penalties may also arise. Any unpaid LPT attaches to the property and you will not be able to sell it without paying any LPT, interest and penalties due.

16. Can I just pay the amount on the Notice of Estimate?

If you consider that the amount shown on the Notice of Estimate accurately reflects your self-assessment, you should complete the Return on that basis, select a payment option and submit the Return.

17. Can I appeal?

In general, because LPT is a self-assessed tax, formal appeals only arise in a small number of situations. If you are a liable person, you cannot appeal without making a Return and paying your self-assessed amount. If you don't agree with the Notice of Estimate, it is a simple matter to displace it by making your own self-assessment and submitting your Return. If you consider that you are not the liable person for the property that Revenue has connected you to, tell Revenue who is - see Question 6. If there is a disagreement between you and Revenue on matters relating to LPT, such as whether the property is residential, whether you are liable, matters to do with value, deferral etc. that cannot be resolved, Revenue will issue a formal Notice of Assessment or a formal decision or determination. You may appeal to the Appeal Commissioners against those notices and this will be set out clearly on the notices.

18. I didn't pay the Household Charge, what should I do?

You should register with your local authority or with the Local Government Management Agency and pay the Household Charge. Any unpaid Household Charge at **1 July 2013** will be converted into an LPT charge of €200 and collected by Revenue in due course and may be subject to interest.

Guide to Completing your Form LPT1 – Return for Local Property Tax


Section A: LIABLE PERSON & PROPERTY DETAILS

Liable Person Name and Property Address

The address of the property to which LPT applies and the name of the liable person according to our records.


What is a Property ID?

This is a unique identification number assigned by Revenue to each residential property. It should be retained and used in all correspondence with Revenue relating to the property.



Form LPT1 - Return for Local Property Tax

for the valuation date 1 May 2013



Please read the LPT Booklet prior to completion. Complete in **BLOCK CAPITALS** using black ink. * Denotes a mandatory field. All queries to LPT Branch - Phone Number 1890 200 255 (ROI) or +353 1 702 3049 (outside ROI)

A. LIABLE PERSON & PROPERTY DETAILS

Name
4 Main Street,
Main Town,
Dublin 2,
Ireland.

Property ID.
1234567AB

File on-line at
www.revenue.ie using PIN
AB34CD56

If the Liable Person differs from above please enter Name and PPSN (for explanation of 'Liable Person' refer to LPT Booklet)

Liable Person's Name

PPSN

Liable Person's Name

This is only required if the liable person completing the Return is different from the person stated on the Return.

PPSN

This is only required if the liable person completing the Return is different from the person stated on the Return.

What is the PIN?

This secure PIN enables you to complete and submit your Return at **www.revenue.ie**. You should retain this PIN to access your LPT records at **www.revenue.ie**

Exemption: To claim an exemption insert on the Return the relevant letter denoting the exemption condition (A to M, see Page 10) e.g. if your property is new and unused and was purchased from a builder after 1 January 2013 insert "A".

➔ If this property is **EXEMPT** insert exemption type in this box and go to Section C

☐ Refer to Exemptions list
in LPT Booklet

➔ If this property is **NOT** your Principal Private Residence insert X in this box ☐

If Non-Resident for Income Tax purposes insert X in this box ☐

Principal Private Residence (PPR): If the property listed on the Return is **not** your PPR insert an X on the Return. A residential property is considered to be your PPR if it is occupied by you as your only or main residence.

Non-Resident: If you were non-resident in Ireland for income tax purposes for 2012 and are also likely to be non-resident in Ireland for 2013, insert an X on the Return.

Section B: LIABILITY

Band Number

Select the Band Number from Column A of the table on Page 14 that corresponds with the market value of your property, e.g. if your property is valued at €240,000, insert "04" on the Return.

Valuation of Property only if greater than €1m

If the market value of your property on 1 May 2013 is greater than €1m, insert the actual value on the Return.

Local Property Tax Due

Enter LPT due for 2013 from Column D on Page 14 for the Band Number, e.g. if Band Number 04 applies, insert "202".

If the market value of your property is greater than €1m, calculate the LPT by applying the rates shown at Band 20 to the market value of the property, e.g. if the market value of your property is €1.4m, your LPT liability for 2013 is:

€1,000,000 @ 0.18% = €1,800

€ 400,000 @ 0.25% = €1,000

Total €2,800

LPT due for 2013 = €1,400 (half-year charge)

B. LIABILITY

- Refer to LPT Booklet for LPT Rate and Band Numbers

(Round down to nearest whole Euro)

*Band Number

➔ Valuation of Property only if greater than €1m

➔ *Local Property Tax Due

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€ , .00

Property Valuation Bands & LPT Ready-Reckoner

A	B	C	D	E
Valuation Band Number	*Valuation Band Range (€)	Mid-Point of Valuation Band (€)	LPT Charge in 2013 (half year charge) (€)	LPT Charge in 2014 (full year charge) (€)
01	0 – 100,000	50,000	45	90
02	100,001 – 150,000	125,000	112	225
03	150,001 – 200,000	175,000	157	315
04	200,001 – 250,000	225,000	202	405
05	250,001 – 300,000	275,000	247	495
06	300,001 – 350,000	325,000	292	585
07	350,001 – 400,000	375,000	337	675
08	400,001 – 450,000	425,000	382	765
09	450,001 – 500,000	475,000	427	855
10	500,001 – 550,000	525,000	472	945
11	550,001 – 600,000	575,000	517	1,035
12	600,001 – 650,000	625,000	562	1,125
13	650,001 – 700,000	675,000	607	1,215
14	700,001 – 750,000	725,000	652	1,305
15	750,001 – 800,000	775,000	697	1,395
16	800,001 – 850,000	825,000	742	1,485
17	850,001 – 900,000	875,000	787	1,575
18	900,001 – 950,000	925,000	832	1,665
19	950,001 – 1,000,000	975,000	877	1,755
20	Value greater than €1m	Assessed on the actual value as follows: <ul style="list-style-type: none"> • at 0.18% on the value up to €1m • at 0.25% on the portion above €1m 		

*Valuation should be rounded to nearest whole Euro

Section C: DECLARATION

You must sign and date the Declaration

Relationship to the Liable Person

If you are signing the Return on behalf of someone else, e.g. son or daughter on behalf of parents, state your relationship to them. Otherwise please leave blank.

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

*Signature: _____ Date: _____

Relationship to Liable Person: _____

Phone No. E-mail Address

Phone Number and E-mail Address

If you provide a phone number and/or email address, Revenue may use these to contact you if there are any queries in relation to your Return or with any updates in relation to LPT.

Section D: PAYMENT OPTIONS

You must select **one** of the payment options on the Return. If you wish to pay by cheque, bank draft or postal order, please enclose this with your completed Return.

► Option 1 - Pay and File On-Line

The quickest and most straightforward way to file your Return is on-line. This method provides an instant calculation of the liability and also an extended filing deadline of **28 May 2013**. An additional payment option, using debit or credit card, is available when filing on-line.

► Option 1. Pay and File On-line

Pay and file on-line at www.revenue.ie using the PIN and Property ID above. All payment options available including debit/credit card.



► Option 2 - Payment in Full

You can pay your LPT liability directly from your bank account in one full payment by completing the Single Debit Authority on the LPT Payslip at the bottom of the Return. This authorises your Bank/Financial Institution to pay Revenue the specified amount of LPT which will be taken from your bank account in one deduction no earlier than **21 July 2013**. **Customers should take care to quote the correct bank account number.** To select this option, please enter the following details on the payslip at the bottom of the Return:

- Branch Sort Code (Irish Sort Code only);
- Current Account Number;
- Debit Amount Due – Enter LPT due;
- Total Amount Due – Enter LPT due.

You are also required to sign and date the payslip. Please note Revenue can use this Authority only once.

► Option 2. Payment in Full

Complete the Payslip below to pay in full by Single Debit Authority. Other payment options are overleaf.



► Option 3 - Direct Debit

To pay your LPT liability by monthly direct debit you must read the Direct Debit Guarantee on Page 17 and complete and sign the Direct Debit Mandate on the Return. Direct Debit payments will commence on **15 July 2013** and continue on the 15th of each month thereafter.

Please enter the following details on the Return:

- Name of the Bank/Building Society in which the account is held.
- Address of the Bank/Building Society.
- Name of the Current Account from which payment is to be made.
- PPSN/Tax Reference Number of the person making the LPT payment.
- Current Account Number.
- Branch Sort Code (Irish Sort Code only).

► D. PAYMENT OPTIONS cont'd.

Option 3. Direct Debit Mandate

Originator Number: 300729

To pay by monthly direct debit complete the Direct Debit mandate below.

The Direct Debit Guarantee associated with this Direct Debit mandate is set out in the LPT Booklet.



DIRECT DEBIT GUARANTEE

- This is a guarantee provided by your own Bank as a Member of the Direct Debit Scheme, in which banks and Originators of Direct Debits participate.
- If you authorise payment by Direct Debit, then
 - your Direct Debit Originator will notify you in advance of the amounts to be debited to your account,
 - your Bank will accept and pay such debits, provided that your account has sufficient available funds.
- If it is established that an unauthorised Direct Debit was charged to your account, you are guaranteed an immediate refund by your Bank of the amount so charged where you notify your Bank without undue delay on becoming aware of the unauthorised Direct Debit, and in any event no later than 13 months after the date of debiting of such Direct Debit to your account.
- You are entitled to request a refund of any Variable Direct Debit which exceeded the amount which you could reasonably have expected, subject to you so requesting your bank within a period of 8 weeks from the date of debiting such Direct Debit to your account.
- You can instruct your bank to refuse a Direct Debit payment by writing in good time to your Bank.
- You can cancel the Direct Debit Instruction by informing your Bank in good time but you should then arrange an alternative payment method for your LPT.

➤ **Option 4. Deduction from Irish Salary, Wages, Occupational Pension or from certain Irish Government Payments.**

This option is only available in respect of the Liable Person or their Spouse, Civil Partner.

Provide the Name and PPSN of the person making the payment and complete one of the options 4a, 4b or 4c below.

➤ **Option 4 - Deduction from Irish Salary, Wages, Occupational Pension or from certain Irish Government Payments**

You may opt to pay your LPT liability on a phased basis by deduction from your Irish Salary, Wages, Occupational Pension or from certain Government payments. To select this option, please enter the Name and PPSN of the person making the payment on the Return and complete one of the options 4a, 4b or 4c.

➡ **Option 4a - Deduction from Irish Salary, Wages or Occupational Pension**

To opt for deduction from Irish Salary, Wages or Occupational Pension you are required to provide:

- Employer or Pension Provider's Name.
- Employer or Pension Provider's Tax Registration Number. This number is on your Form P60, may be on your payslip or may be obtained from your employer.

If you opt for deduction from Department of Agriculture, Food and the Marine (DAFM) **Retirement Scheme payments**, which are regarded as wages, enter the name and registration number of the Department.

If you select this option, payment will be spread evenly over the period 1 July 2013 to 31 December 2013. The amount of each instalment will depend on the number of salary, wages or pension payments you are due to receive in this period.

4a. Salary, Wages or Occupational Pension
 Employer's or Pension Provider's Name
 Employer's or Pension Provider's Registration No. (This Registration No. is on your Payslip or Form P60. Note: This is not your works number.)

4b. Department of Social Protection Payments Insert Payment Type Refer to LPT Booklet

➡ **Option 4b - Deduction from a Department of Social Protection (DSP) Payment**

To opt for deduction from a DSP Payment, identify the relevant payment from the table below and insert the "Payment Type" on the Return, e.g. if you wish to have your LPT payment deducted from your Invalidity Pension insert "G" on the Return. LPT can only be deducted from the specific DSP payments set out in the table below.

Payment Type	Payment Description	Payment Type	Payment Description
A	State Pension (Contributory)	F	One Parent Family Payment
B	State Pension (Non-Contributory)	G	Invalidity Pension
C	Widow/er's or surviving Civil Partner's Contributory Pension	H	Carer's Allowance
D	Widow/er's or surviving Civil Partner's Non-Contributory Pension	I	Disability Allowance
E	State Pension (Transition)	J	Blind Pension

► **Option 4c - Deduction from a Department of Agriculture, Food and the Marine (DAFM) Payment**

To opt for deduction from a DAFM scheme payment you must insert your Herd Number on the Return in the boxes provided. If you wish to have a deduction made from DAFM **Retirement Scheme Payments** you should include this under Option 4a.

► **4c. Department of Agriculture Food & the Marine (DAFM) Payments**

To opt for deduction from a DAFM payment you **MUST** insert the Herd No.

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► **Option 5 - Cash Payments**

You may choose to pay your LPT on a phased basis by cash or using a debit/credit card through a number of approved Payment Service Providers. The Payment Service Provider will charge a fee for this service. A full list of approved Payment Service Providers is available **at www.revenue.ie**.

To select this option, place X on the Return to indicate that you are paying by weekly or monthly instalments. Payment should be made in equal instalments with the full liability paid before 31 December 2013. You should retain your receipt as proof of payment. If you wish to pay by cash through an approved Payment Service Provider you should detach the payslip located at the bottom of the Return and present it when making payments. Alternatively, you can quote your PPSN or Property ID.

► **Option 5. Cash Payments**

You can make cash and debit/credit card payments through a range of Payment Service Providers.

Insert X in the box to indicate frequency of payment:

Weekly

☐

Monthly

☐

► **Option 6 - Full or Partial Deferral of Payment of LPT Liability (Note: This is not an exemption)**

A system of deferral arrangements is in place where there is an inability to pay LPT and certain **specified conditions** listed on Pages 8 & 9 are met.

If you satisfy one of these conditions and wish to claim deferral, enter the relevant condition number in the box provided on the Return.

If you claim partial deferral you must also select one of the payment options in Section D to pay the remaining 50% of the LPT due.

► **Option 6. Full or Partial Deferral of Payment of LPT Liability** (Note: Full or Partial Deferral is **not** an exemption)

To claim full or partial deferral of payment of the LPT liability insert the relevant condition number in the box. By doing so you are declaring that you satisfy the condition and are entitled to claim full or partial deferral of payment of the liability. Refer to LPT Booklet for Full and Partial Deferral Conditions.

If you claim Partial Deferral you must also complete one of the payment options above.

☐

IMPORTANT NOTES

If you would like to receive **all** future communications from Revenue through Irish, including LPT, please advise Revenue by writing to LPT Branch, P.O. Box 1, Limerick.

An Irish version of this booklet is available on **www.revenue.ie** or by calling Revenue Forms and Leaflets section on LoCall 1890 306 706 (ROI only) or +353 1 7023050 (outside ROI).

If you are a person with a disability and require this booklet in an alternative format please contact the LPT Branch by writing to P.O. Box 1, Limerick or call 1890 200 255 (ROI only) or +353 1 7023049 (outside ROI).

You can also contact the Citizens Information Service for assistance: Phone Service: 0761 07 4000, Monday to Friday, 9am - 8pm or in person by calling to a Citizens Information Service near you.

Key Dates for LPT	
1 May 2013	Property Valuation and Ownership Date
7 May 2013	Due date for submitting paper Returns
28 May 2013	Due date for submitting Returns on-line
1 July 2013	Commencement of phased payments
15 July 2013	Commencement of Direct Debit payments
21 July 2013	Single Debit Authority Payment deducted

The information contained in this booklet is based on the Finance (Local Property Tax) Act 2012 and the Finance (Local Property Tax) (Amendment) Bill 2013. This booklet does not reflect any later changes.

This booklet is intended to describe the subject in general terms. As such, it does not attempt to cover every issue which may arise in relation to the subject. It is intended for guidance and does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.