



You should complete this form if you are applying for this exemption for the first time for any of the years 2022 to 2025. You do not need to do so if you have already completed and submitted the form LPT7 for an earlier year. If you continue to meet the qualifying conditions for the exemption, it is sufficient for you to claim the exemption on the LPT return form. Before completing this application form, you should read “Guidelines on Local Property Tax Exemption for Properties Occupied by Certain Severely Incapacitated People” to establish if you are eligible for a tax exemption. These guidelines are available at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

**Name of liable person:**   
(one person only)

**PPSN of liable person:**

**Name of incapacitated person:**   
(if not liable person)

**PPSN of incapacitated person:**   
(if not the liable person)

**Address of property:**   
(include Eircode)

**Property ID:**

**Is the property occupied by the incapacitated person as his or her sole or main residence?** Yes  No

**Indicate whether property was constructed, purchased, acquired or adapted:** (see note 1)

**Date the property was constructed, purchased, acquired or adapted:**

**Where a property has been adapted**

- Description of adaptation work: (see note 2)

• Cost of adaptation work: €  ,  ,

• Chargeable value of property before adaptation work: (see note 3) €  ,  ,

• Date of completion of adaptation work:

### DECLARATION

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

Signature of liable person: \_\_\_\_\_ Date: \_\_\_\_\_

Phone No.:  E-mail Address:

# Notes to completion of application form

Note 1 “**Indicate whether property was constructed, purchased, acquired or adapted**”: The exemption may apply where the property was constructed, purchased, acquired or where an existing property was adapted. You should indicate whichever applies. The property must have been constructed, purchased or acquired because of its suitability for occupation (and / or suitability for adaptation for occupation) by a permanently and totally incapacitated person. Where an existing property was adapted, the adaptation work must have been carried out for the purpose of making the property more suitable for occupation by a permanently and totally incapacitated person. For further details, see section 3.4 of the “Guidelines on Local Property Tax Exemption for Properties Occupied by Certain Severely Incapacitated People” at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

Note 2 “**Description of adaptation work**”: Provide a description of the construction / fitting out work that was carried out on the property for the purpose of making it more suitable for occupation by the permanently and totally incapacitated person. For further details, see section 3.5 of the “Guidelines on Local Property Tax Exemption for Properties Occupied by Certain Severely Incapacitated People” at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

Note 3 “**Chargeable value of property before adaptation work**”: You must estimate the chargeable value of the property that would have applied before the adaptation work was carried out. This will enable you to confirm whether the cost of the adaptation work (when completed) exceeded 25% of this estimated chargeable value (to qualify for the exemption, the cost must exceed 25% of this estimated chargeable value).

For example, if you estimate that the chargeable value of the property would have been €300,000 **before** the adaptation work was carried out and the adaptation work cost €120,000, then the cost of the work exceeded 25% of the chargeable value estimated by you. For further details, see section 3.5 and examples at 3.7 of the “Guidelines on Local Property Tax Exemption for Properties Occupied by Certain Severely Incapacitated People” at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

**Please send your application form to the Revenue Commissioners, LPT Branch, PO Box 100, Ennis, Co. Clare. If you have any queries please call the LPT helpline on 01 738 3626.**

# Section to be completed by the Incapacitated Person’s Doctor

\* See Footnote

Nature and extent of incapacity:

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When did the condition become evident?

D	D	M	M	Y	Y	Y	Y
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Is the condition permanent?

Yes  No

Indicate the extent to which the incapacitated person’s condition has affected his or her mobility:

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Why do you consider the person to be incapacitated to the extent that he or she is unable, and is likely to always be unable, to do any kind of paid work?

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Why is this property suitable for occupation by the incapacitated person? Where the property was adapted, how did the adaptation work make it more suitable?

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In relation to the person’s incapacity insert ‘x’ where appropriate in the boxes below:

Unable to leave their home unaided           Wheelchair-user   
Confined to bed

Specify any other relevant indicator of incapacity:

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I have examined 

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 and certify to the best of my knowledge and belief that all of the information that I have provided is accurate.

Name of doctor: (Block capitals) 

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Address of doctor (include Eircode) 

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Phone No.: 

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Signature of doctor: \_\_\_\_\_ Date: \_\_\_\_\_

Doctor’s Stamp
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\* Please note: Infirmity or reduced capacity that is attributable solely to old age and not to any underlying medical condition is not treated as permanent and total incapacity for the purposes of eligibility for the LPT exemption.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).