

LPT clearance procedures on the sale or transfer of residential properties

Part 11-01

This document should be read in conjunction with Parts 4 and 11
of the Finance (Local Property Tax) Act 2012 (as amended)

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Table of Contents

1	Introduction	3
2	Household charge	3
3	Summary of requirements for both vendors and purchasers.....	4
4	Unpaid LPT liabilities at date of sale and charges on property	5
5	Revenue clearance	5
6	General clearance	6
6.1	Online confirmation of liability position.....	6
6.2	General clearance conditions.....	7
6.2.1	Condition 1: sales price did not exceed €350,000	8
6.2.2	Condition 2: allowable valuation margin.....	8
6.2.3	Condition 3: expenditure on enhancements to a property.....	9
6.2.4	Condition 4: sales of comparable properties.....	11
6.2.5	General clearance conditions for sales between 1 November 2021 and 31 December 2021	12
7	Specific clearance.....	13
8	Subsequent sales in a valuation period.....	14

1 Introduction

This TDM sets out the responsibilities of both vendors and purchasers in relation to the sale of residential properties that are chargeable to local property tax (LPT). It also sets out the procedures that Revenue operates in providing tax clearance on the sale of such properties. The purpose of providing clearance is to give certainty to conveyancing solicitors, vendors and purchasers as to whether all pre-sale LPT liabilities were paid and the avoidance of any post-sale charges on properties. It facilitates purchasers and their solicitors in acquiring 'clean' title to a property.

The Revenue clearance procedures described in this TDM relate primarily to the chargeable value declared for the first valuation date 1 May 2013. They came into operation on 19 August 2013 and applied until 31 October 2021. Revenue will also have regard to the new chargeable value declared for the second valuation date 1 November 2021 in relation to the sale of properties between this date and 31 December 2021. The matter of whether all pre-sale LPT liabilities were paid in full must still take account of the period up to 1 November 2021 notwithstanding the new chargeable value. Revised clearance procedures are being considered in relation to the sale of properties after 31 December 2021.

While this TDM is primarily concerned with sales, it also applies to changes of ownership that take place by, for example, gifts and inheritances. Therefore, where relevant, references to sales should be read as including all other changes of ownership and references to vendors and purchasers as including previous and new owners, respectively.

Tax and Duty Manual [LPT 04-02](#) deals with a change of liable person during a valuation period. It sets out, inter alia, the requirements for both vendors and purchasers arising from a sale of a residential property and provides essential context for the Revenue clearance procedures set out in this TDM.

2 Household charge

On 1 July 2013, any outstanding household charge (including interest and late payment penalties) automatically became a €200 fixed amount to be collected by Revenue, regardless of whether part of the household charge had been paid before that time. As this amount became part of any outstanding LPT liability it comes within the clearance procedure set out in this TDM.

Revenue has no role in investigating a person's compliance with the household charge. A vendor who was recorded as owing household charge but who considered that he or she was entitled to an exemption or a waiver, or who had paid the household charge in full by 1 July 2013, should have contacted the Household Charge Support Centre at support@householdcharge.ie or PO Box 12168, Dublin 1 to obtain the relevant certificate.

3 Summary of requirements for both vendors and purchasers

The requirements for both vendors and purchasers when a property is being sold are summarised below.

Before completion of a sale, a **vendor** should:

- submit all outstanding LPT returns;
- pay all outstanding tax, interest and penalties (including that representing arrears of household charge);
- look for a certificate of exemption or waiver from the Local Government Management Agency, where the vendor has not claimed a waiver or an exemption from the household charge to which he or she was entitled;
- self-correct any return where there has been an under-declaration of value;
- provide the purchaser with such information about the tax liabilities arising on 1 May 2013 and 1 November 2021 (including the chargeable values submitted to Revenue and the basis for them, details of any exemption claimed, details of any Revenue estimate or assessment, details of any previous clearances) as is relevant to the purchaser;
- provide the purchaser with confirmation that a property qualified for any exemption claimed by the vendor; and
- ascertain if the agreed sales price comes within **any** of the conditions in sections [6.2.1](#) to [6.2.5](#) below and, if not, whether a specific Revenue clearance is required in relation to any potential under-declared liability.

Before completion of a sale, a **purchaser** should:

- establish if there is any outstanding tax, interest or penalties in relation to the property;
- establish if the property is household charge compliant;
- establish if any exemption claimed by the vendor was correctly claimed;
- where the property was sold before 1 November 2021, consider whether the valuation as at 1 May 2013 declared by the vendor appears to have been reasonably and honestly made, having obtained all relevant information and supporting documentation from the vendor;
- where the property is sold after 1 November 2021, consider whether the valuation as at this date declared by the vendor appears to have been reasonably and honestly made, having obtained all relevant information and supporting documentation from the vendor; and
- ascertain from the vendor if the agreed sales price comes within **any** of the conditions in sections [6.2.1](#) to [6.2.5](#) below and, if not, whether a specific Revenue clearance was obtained in relation to any potential under-declared liability.

In strictness, a purchaser who decided that a revised chargeable value was warranted did not have to submit the revised chargeable value until the return date following the sale. However, to enable a revised chargeable value to become part of the conveyancing process, the purchaser (or his or her solicitor) should have submitted his or her own estimate of the chargeable value of the property that would have applied at 1 May 2013 to Revenue.

4 Unpaid LPT liabilities at date of sale and charges on property

Before the sale of a property is completed, a vendor is required to pay up-front any unpaid LPT due¹ in respect of a liability date falling before the date of sale. The liability that has crystallised at this stage comprises unpaid LPT, accrued interest and any penalty amount that was imposed in relation to a vendor's self-assessment or a Revenue estimate or assessment. In addition, all outstanding returns must be submitted. Any outstanding crystallised liability that is not paid by a vendor before the completion of a sale becomes a charge on the property.²

There may be a potential liability at the date of sale that has not yet crystallised where a vendor has under-declared the chargeable value when making his or her self-assessment. Such a liability may come to light as a result of Revenue's ongoing compliance activity but possibly not until after a sale.

In the normal course, any uncrystallised liability is a charge on the property unless a purchaser submits a revised chargeable value as described in [section 3](#) above and in more detail in section 4.2 of Tax and Duty Manual [LPT 04-02](#).³ Revenue does not have a charge on a property in respect of liabilities that crystallise only after a property is sold where a purchaser submits such a revised chargeable value. However, lack of certainty on this point could have caused problems for the conveyancing process in that solicitors may have been unable to confirm a 'clean' title to the property at the date of sale. For this reason, Revenue introduced the clearance procedures set out in sections [6](#) and [7](#) below. This clearance was for the benefit of the purchaser. Notwithstanding that Revenue would accept that there was no charge on a property, it would pursue a vendor in relation to any liability that was attributable to a pre-sale under-declaration.

5 Revenue clearance

Revenue provides two types of clearance where properties are being sold, the purpose of which is intended to provide certainty in relation to charges on properties in respect of outstanding LPT liabilities and to facilitate purchasers in acquiring 'clean' title to a property.

¹ Section 126.

² Section 127.

³ Section 127A.

General clearance involves the online confirmation of the current LPT liability position⁴ together with a self-assessment procedure involving a number of 'safe harbour' conditions.

Where general clearance does not apply, Revenue provides specific clearance in certain circumstances. Specific clearance for individual cases involves Revenue examining the valuation band/chargeable value that was declared in relation to the 1 May 2013 and 1 November 2021 valuation dates and issuing a written decision as to their sufficiency.

6 General clearance

General clearance involves the online confirmation of the current LPT liability position together with a self-assessment procedure involving a number of 'safe harbour' conditions. It is offered on the basis that a party to a sale of a property will accept it without referring the matter to Revenue.

6.1 Online confirmation of liability position

Revenue facilitates clearance by confirming the LPT liability position at the date of a sale to a vendor, or to a person acting on his or her behalf. Revenue does this by making the relevant information available online at www.revenue.ie on a 'property history summary' (PHS) screen. The PHS screen includes property-related information only and does not contain any information relating to a liable person associated with the property. Revenue does not give any written confirmation other than for specific clearances as set out in [section 7](#) below.

By using the LPT online service, a vendor, or a person acting on his or her behalf, can access the online PHS screen if he or she has the unique Property ID, the vendor's PPSN and a Property Access Number (PAN) that is generated as part of the online access process. Revenue is precluded by data protection legislation from providing details of a person's LPT liability to a third party. However, a vendor, if he or she chooses to do so, may allow a third party such as a purchaser or a solicitor to access his or her LPT record by passing on these three access numbers. Solicitors and other agents who want to access the PHS screen and who are registered for ROS should log in to ROS using a ROS digital cert.

The information available on the PHS screen contains a summary report of each year of the LPT liability, the amount paid, any balance outstanding and any interest or penalty imposed. Any revised valuation band/chargeable value arising from a vendor's self-correction in line with Revenue's published guidance displaces the previous valuation band/chargeable value. Where a return is filed, the PHS screen displays the self-assessed valuation band/chargeable value. Where a return is outstanding, the screen displays the Revenue estimate. In relation to the amount paid and the balance due, where LPT is being paid through deduction at source from salaries/wages or from an occupational pension, the PHS screen may not reflect the most up to date position if the deductions have not yet been remitted to Revenue by an employer or an occupational pension provider. In such circumstances, the situation should be established by writing to Local Property Tax Branch, PO Box 100, Ennis, Co. Clare.

⁴ As required by section 128.

Clearance can only be assumed where the PHS screen for the property shows that an LPT return was filed for all years for which a return was required and the tax paid as well as any interest and penalties on record. Payment of the Revenue estimate amount is not sufficient. When a property is being sold and LPT is outstanding, the vendor or his or her solicitor should apply to Revenue (at lpt@revenue.ie) to calculate the amount of interest due. This interest should be paid before the sale is completed so that it can be displayed on the PHS screen. However, in situations where the outstanding tax is paid but an interest charge is then applied retrospectively following a sale, insofar as the purchaser could not have been aware of the unpaid interest, Revenue is prepared to pursue the vendor for the outstanding interest instead of it becoming a charge on the property for the purchaser.

Where a property is sold after 1 November 2021, and before LPT becomes payable on 1 January 2022, a vendor is required to pay any outstanding LPT before the completion of the sale.⁵ Payment of the liability that would, in the normal course, become payable in 2022 then becomes relevant for online clearance based on the PHS screen.

If the outstanding LPT is to be paid from the proceeds of sale, a written undertaking must be provided by the vendor or his or her solicitor in this regard which should include both LPT and interest.

Where the household charge was paid in full, or a waiver or exemption granted, the PHS screen shows the property as household charge compliant.

The PHS screen includes a number of footnotes to assist with the interpretation of the various entries. These footnotes are included at appendix 1.

6.2 General clearance conditions

In relation to sales before 1 November 2021, where **any** of the conditions in sections [6.2.1](#) to [6.2.4](#) below were met, Revenue accepted that there was no charge on a property in respect of uncrystallised liabilities. This meant that where at least one of these conditions applied at the date of sale, a purchaser could be assured that Revenue would accept that there was no charge on a property following a sale where it established after the sale that the vendor had under-declared his or her LPT liability before that sale.

In relation to sales between 1 November 2021 and 31 December 2021, the general clearance conditions are applied separately in relation to the chargeable values established on 1 May 2013 and 1 November 2021. Where **any** of the conditions in sections [6.2.1](#) to [6.2.4](#) below are met, Revenue accepts that there is no charge on a property in respect of uncrystallised liabilities for the period up to 31 October 2021. Where either of the conditions in [section 6.2.5](#) below are met, Revenue accepts that there is no charge on a property in respect of uncrystallised liabilities for the period between 1 November 2021 and the date of sale.

⁵ Section 126.

Any revised valuation band/chargeable value arising from a vendor's self-correction in line with Revenue's published guidance is to be taken into account in determining whether the valuation band/chargeable value comes within any of the general clearance conditions.

6.2.1 Condition 1: sales price did not exceed €350,000⁶

This condition relates to the price for which a property was sold.

Where a property was sold for a price that did not exceed €350,000, general clearance applies. The chargeable value that was declared for the property is not taken into account.

Condition 1: sales price did not exceed €350,000.

Example

A property, that was valued in the €100,001 to €150,000 band, sold for €350,000. General Clearance applies. If the property had sold for €360,000, general clearance may not apply and specific clearance may be required.

6.2.2 Condition 2: allowable valuation margin

This condition relates to the allowable margin by which the sales price of a property exceeds the valuation band/chargeable value that was declared for the property in relation to the 1 May 2013 valuation date. Different allowable margins apply in relation to properties situated in Dublin city and county and those in the rest of the country.

Condition 2: The sales price must not have exceeded the upper limit of the valuation band or the chargeable value declared or that, when it did, that any such excess must have been within the allowable margin.

The allowable margins are:

- where the sales price is not more than 50%⁷ higher than the upper limit of the valuation band declared; and
- in the case of properties for which the declared chargeable value exceeded €1m, where the sales price was not more than 50% higher than the chargeable value.

In the case of properties situated in Dublin city and county, the 50% allowable margin is increased to an 80%⁸ allowable margin.

⁶ This was a new condition that was inserted into the published Guidelines in November 2015. The threshold was increased from €300,000 to €350,000 from 1 September 2017.

⁷ The allowable margin was increased from 15% to 25% in November 2015 and from 25% to 50% from 1 September 2017.

⁸ This allowable margin was increased from 15% to 25% in October 2014 and from 25% to 50% in November 2015 and from 50% to 80% from 1 September 2017.

In the examples below, if the selling prices exceeded the general clearance limits then general clearance may not apply and specific Revenue clearance may be required.

Example 1

A property situated in Cork that was valued in the €250,001 to €300,000 band sold for up to €450,000. General clearance applied.

Example 2

A property situated in Donegal that was valued in the €350,001 to €400,000 band sold for up to €600,000. General clearance applied.

Example 3

A property situated in Meath that was valued in the €950,001 to €1,000,000 band sold for up to €1,500,000. General clearance applied.

Example 4

A property situated in Wicklow that was valued at €1,200,000 sold for up to €1,800,000. General clearance applied.

Example 5

A property situated in Dublin that was valued in the €250,001 to €300,000 band sold for up to €540,000. General clearance applied.

Example 6

A property situated in Dublin that was valued in the €550,001 to €600,000 band sold for up to €1,080,000. General clearance applied.

Example 7

A property situated in Dublin that was valued in the €950,001 to €1,000,000 band sold for up to €1,800,000. General clearance applied.

Example 8

A property situated in Dublin that was valued at €1,200,000 sold for up to €2,160,000. General clearance applied.

6.2.3 Condition 3: expenditure on enhancements to a property

This condition relates to whether or not a vendor enhanced the value of his or her property after the 1 May 2013 valuation date by carrying out construction/refurbishment work.

Condition 3: Where the sales price exceeds the valuation band/chargeable value declared, any such excess must be within the specified margins set out in condition 2, adjusted by the amount of any verifiable expenditure on refurbishment or improvement incurred since 1 May 2013; i.e. the amount by which the sales price exceeds the valuation band/chargeable value must be less than the aggregate of the specified margin and the enhancement expenditure. The specified margin set out in condition 2 is 80% in the case of properties with a chargeable value exceeding €350,000 situated in Dublin city and county and 50% for all other properties.

For this condition to apply, the vendor must be in a position to make available (if requested by Revenue) receipts verifying the type of work undertaken and the cost of the work done.

In the examples below, if the selling prices exceed the general clearance limits plus the verifiable refurbishment expenditure then general clearance may not apply and specific Revenue clearance may be required.

Example 1

A property in Kildare that was valued in the €200,001 to €250,000 band sold for up to €375,000. General clearance applied.

Example 2

A property in Cork that was valued in the €350,001 to €400,000 band sold for €720,000. Condition 2 allows for a sales price of up to 50% more than €400,000 (i.e. €600,000). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €120,000. General clearance applied because the gap between the upper limit of €600,000 and the sales price did not exceed the refurbishment expenditure. If the property had sold for up to €720,000, general clearance would have applied.

Example 3

A property in Limerick that was valued in the €950,001 to €1m band sold for €1.65m. General clearance condition 2 allows for a sales price of up to 50% more than €1m (i.e. €1.5m). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €200,000. General clearance applied because the gap between the upper limit of €1.5m and the sales price did not exceed the refurbishment expenditure. If the property had sold for up to €1.7m, general clearance would have applied.

Example 4

A property in Wicklow that was valued at €1.2m sold for €1.9m. General clearance condition 1 allows for a sales price of up to 50% more than €1.2m (i.e. €1.8m). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €300,000. General clearance applied. If the property had sold for up to €2.1m, general clearance would have applied.

Example 5

A property situated in Dublin that was valued in the €200,001 to €250,000 band sold for up to €450,000. General clearance applied.

Example 6

A property situated in Dublin that was valued in the €350,001 to €400,000 band sold for €830,000. General clearance condition 2 allows for a sales price of up to 80% more than €400,000 (i.e. €720,000). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €120,000. General clearance applied because the gap between the upper limit of €720,000 and the sales price did not exceed the refurbishment expenditure. If the property had sold for up to €840,000, general clearance would have applied.

Example 7

A property situated in Dublin that was valued in the €950,001 to €1m band sold for €2.1m. General clearance condition 2 allows for a sales price of up to 80% more than €1m (i.e. €1.8m). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €350,000. General clearance applied because the gap between the upper limit of €1.8m and the sales price did not exceed the refurbishment expenditure. If the property had sold for up to €2.15m general clearance would have applied.

Example 8

A property situated in Dublin that was valued at €1.2m sells for €2.4m. General clearance condition 2 allows for a sales price of up to 80% more than €1.2m (i.e. €2.16m). However, after the valuation date 1 May 2013 the vendor incurred (verifiable) refurbishment expenditure of €300,000. General clearance applied. If the property had sold for up to €2.46m, general clearance would have applied.

6.2.4 Condition 4: sales of comparable properties

This condition relates to whether a vendor based his or her chargeable value on the known and verifiable sales prices of comparable properties in the area.

Condition 4: The upper limit of the vendor's declared valuation band must be at least the Revenue guidance valuation band⁹ and the vendor must have evidence of at least one comparable property sold within the period of nine months¹⁰ prior to 1 May 2013.

For the purposes of applying this rule, two properties were comparable if they:

- were located in the same electoral district (could have been confirmed by Revenue's online interactive guide¹¹);
- were the same type of property: i.e. apartment/flat, bungalow, detached, semi-detached or terraced;
- were similar in size; and
- were in a similar state of repair/condition.

⁹ This was previously available on Revenue's online interactive guide – but see footnote 8.

¹⁰ This period was increased from 6 months to 9 months in November 2015.

¹¹ No longer available – replaced by the online interactive guide for the second valuation date 1 November 2021.

In relation to being in a similar state of repair/condition, the objective test to be applied was that both properties must have been marketed as being in a similar state of repair/condition. This could be determined by comparing any marketing literature. For example, a continuum of the state of repair/condition in 'auctioneer' terminology might be:

- in need of complete refurbishment and modernisation;
- having great potential;
- in need of some renovation;
- ready for immediate occupation/turn-key condition;
- recently refurbished and modernised throughout; and
- in excellent condition.

For the purposes of this test, the first three descriptions could be taken as representing a similar state of repair as could the latter three.

Example

A property that was valued in the €250,001 to €300,000 band sold for €460,000. The property was a terraced house in the Dublin Botanic B electoral district. This valuation band was in line with the Revenue online interactive valuation guidance which also put the average value for such a property in the €250,001 to €300,000 band. A similar property was sold in January 2013 for €295,000. It was marketed by the auctioneer as having 3 bedrooms and needing modernisation. This was a similar condition to the vendor's property which also had 3 bedrooms and was marketed as needing renovation. Based on the sales price of a comparable property, general clearance applied.

6.2.5 General clearance conditions for sales between 1 November 2021 and 31 December 2021

In addition to the general clearance conditions set out in sections [6.2.1](#) to [6.2.4](#) above in relation to sales of properties before 1 November 2021, separate general clearance conditions apply in relation to sales of properties between 1 November 2021 and 31 December 2021.

Condition 1 in [section 6.2.1](#) above continues to apply so that where a property is sold for a price that does not exceed €350,000, general clearance applies and the chargeable value that was declared for the property is not taken into account.

An alternative new condition is that the sales price must be within the valuation band that was declared for the property on 1 November 2021 or must reflect the chargeable value that was declared for values exceeding €1.75m.

Example

A property that was valued on 1 November 2021 in band 5 (€437,501 to €525,000) sells in December 2021 for €520,000. General clearance applies.

7 Specific clearance

Revenue provides specific clearance only where the general clearance conditions in sections [6.2.1](#) to [6.2.5](#) above are **not** met but the vendor, nevertheless, claims that the valuations at 1 May 2013 and 1 November 2021 were made in good faith and Revenue is otherwise satisfied that a charge on a property is not warranted.

This clearance is separate to the general online clearance described in [section 6.1](#) above in relation to crystallised LPT liabilities at the date of sale. It relates solely to potential uncrystallised liabilities arising after a property is sold. It involves Revenue examining the valuation bands/chargeable values that were declared in relation to the 1 May 2013 and 1 November 2021 valuation dates. Where Revenue is satisfied that this was reasonable, it confirms that there will not be a charge on the property following its sale. Alternatively, where Revenue is not satisfied that the valuation band/chargeable value that was declared is reasonable, it does not provide clearance but, instead, makes a Revenue assessment on the vendor. The effect of making an assessment is to crystallise the liability so that it becomes part of the general online clearance process and is to be dealt with accordingly by the vendor and purchaser.

The conditions that must be met before Revenue will provide specific clearance are that:

- there must be an actual sale taking place;
- the sales price must be agreed;
- the sales price must not come within any of the general clearance conditions described in sections [6.2.1](#) to [6.2.4](#) above (sales before 1 November 2021) or [section 6.2.5](#) above (sales between 1 November 2021 and 31 December 2021);
- the request for clearance must be made in the specified electronic format and any supporting documentation must be included with the request; and
- Revenue is satisfied that the valuation bands/chargeable values declared by a vendor in relation to the 1 May 2013 and 1 November 2021 valuation dates are reasonable.

The following supporting documentation is required:

- a professional valuation, if one was obtained;
- information on actual selling prices obtained from the [Property Services Regulatory Authority](#)
- information on the movement in house prices obtained from the Central Statistics Office at [cso.ie](#) and from [daft.ie](#) and [myhome.ie](#);
- photographs of the property that are certified as genuine by the vendor;
- the geographic coordinates of the property for use with Google Earth; and
- any other information that the vendor considers to be relevant.

As with the online general clearance process, the Property ID and the vendor's PPSN are required when a request for specific clearance is being made. It is then up to the vendor or the vendor's solicitor to circulate the clearance to interested parties as they see fit.

The request must be made in the specified electronic format (using the [LPT Online service](#) or [MyEnquiries](#)) and correspondence with any supporting documents attached as a pdf file. The Form LPT5 required for this purpose is included at appendix 2.

Revenue agreed to do its best to ensure that clearances were issued within four weeks of the receipt of a request. It was envisaged that specific clearance should only be required in exceptional circumstances as it should be very clear to the purchaser, in most cases, if the appropriate valuation band/chargeable value was used by the vendor. This four-week timeframe depends to a large extent on the quality of the information provided by a vendor/solicitor. Where this timeframe is not met, a requester should not assume that Revenue is satisfied with the valuation band/chargeable value that was declared by a vendor.

While Revenue agrees, by granting specific written clearance, that there will not be a charge on a property following a sale it, nevertheless, reserves the right to pursue a vendor for pre-sale liabilities where clearance was obtained on the basis of false information or inadequate disclosure of the relevant facts.

8 Subsequent sales in a valuation period

Where Revenue has given specific clearance, the valuation band/chargeable value originally declared will also apply in relation to any subsequent sales in the same valuation period. The PHS screen shows if specific clearance was given and the date it was given. Similarly, where general clearance applied in relation to a previous sale, this is sufficient for the valuation band/chargeable value originally declared to also apply in relation to any subsequent sales in the same valuation period.

A purchaser should retain all clearance documents in case they need to be given to another purchaser in a subsequent sale during the same valuation period.

Where general clearance conditions were not met in relation to the previous sale, specific clearance should have been requested by the original vendor. However, if the current vendor does not have a copy of specific clearance for the previous sale and the property does not then qualify for general clearance, the current vendor should request specific clearance. Where specific clearance conditions are met, Revenue will issue clearance covering all the preceding years in the valuation period. Where general clearance conditions were met in relation to a previous sale and the sale price for the subsequent sale is such that specific clearance is now required, the current vendor should request specific clearance.

An exemption may have been claimed in relation to the period preceding a previous sale but the current vendor may be unable to provide confirmation of eligibility. In this situation, the current vendor should request Revenue confirmation of the validity of the exemption.

APPENDIX 1

PHS SCREEN FOOTNOTES

The PHS screen provides a number of footnotes to assist with the interpretation of the various entries. If all returns are filed, all payments made and any claimed exemptions marked as verified by Revenue, no footnotes are displayed. The full range of PHS footnotes are as follows:

For household charge 2012 periods with no liability and no collection, the footnote is **“Our records indicate that you have already satisfied the Household Charge liability”**.

For properties owned by a local authority or an approved housing body (‘super property’), the footnote is **“This property is compliant for LPT and an LPT Return is not required”**.

Where a claimed exemption has not been marked as verified by Revenue, the footnote is **“Please ensure that the criteria for the exemption claimed are met”**. Where the exemption period is marked as ‘verified’, the PHS reflects the verified status and this footnote is not displayed.

Where a period is deferred, or partially deferred, and an outstanding balance remains in the period, **“*”** is displayed in front of the period and the footnote is **“* Please note that interest is accruing at the rate of 4% per annum on outstanding liabilities. Please contact Revenue.”** This interest rate is reduced to 3% per annum with effect from 1 January 2022.

Where a ‘deduction at source’ from salary/pension payment method is in place **“**”** is displayed in front of the period and the footnote is **“** Payment is via deduction at source from salary/pension and will be credited against the balance due after year-end”**.

Where a credit balance is on record for periods that are more than 4 years old, **“****”** will be displayed in front of the period and the footnote is **“**** A refund for this period is not allowed as it is outside the 4 year limit - please see website for further details”**.

Where there is an overall balance outstanding in any period up to the preceding year and the period is not deferred, or partially deferred, **“*****”** will be displayed in front of the period and the footnote is **“***** Please note that interest is accruing at the rate of 8% per annum on outstanding liabilities. Please contact Revenue”**.

Is there any supporting documentation as to why the agreed sales price does not come within any of the general clearance conditions?

Supporting documentation attached?

Yes No

Yes No

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.

I declare that the agreed sales price does not come within any of the general clearance conditions and that all the particulars contained in this application form, and the information attached with this application, are true and correct to the best of my knowledge and belief.

Signature of applicant:

Status of applicant:

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Most recent version.