

## Local Property Tax Direct Debit Guidelines

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## 1. Scope

An annual self-assessed Local Property Tax (LPT), charged on the market value of all residential properties in the State, came into effect in 2013 and is administered by Revenue. This document outlines the procedures to make an application to pay LPT by [SEPA Monthly Direct Debit](#) and to manage existing arrangements for payment by Direct Debit.

## 2. Purpose

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 3. Overview

The Local Property Tax is collected by the Revenue Commissioners and was introduced in 2013 to replace the [Household Charge](#). Since 1 July 2013 any outstanding Household Charge has been added to the LPT on the property and is collected by Revenue through the LPT system. For further information on who is liable to pay the tax, please see [Local Property Tax](#) on the Revenue website.

LPT is an annual self-assessed tax and the property owner can calculate the tax due based on **their own assessment of the market value of the property**. Revenue does not value properties for LPT purposes but provides guidance on how to value the property, see the attached link to the Revenue website [Valuing your property](#) for valuation bands and guidance. There are twenty different valuation bands in every Local Authority area. The first valuation band is for properties valued up to €100,000. All bands after a valuation of €100,000 are at intervals of €50,000. A different valuation band exists for properties valued at over one million euro. Rates of LPT may vary from one Local Authority to another. Please see attached link to the Revenue website [Calculating your liability](#) for more information.

If a customer wants to decrease the annual charge they must apply to Revenue to change the property value. The customer must apply in writing and attach supporting documentation to prove the decrease in the value of the property. If the customer wants to increase the annual charge they can do so online. Step by step instructions for access to LPT online are contained in [Appendix 7](#).

If the return is amended by changing the valuation band in any period from 2013 to 2019 then the amended liability will apply for each of the previous years and any additional liability outstanding will have to be paid.

Customers who own a single property in the State may file and pay online or may file and select a payment method on a paper return. A customer who owns more than one property

in the State must make an LPT return and set up a payment method online. If the owner has difficulty making an online return they can authorise another person to file the LPT return. The owner can also call the LPT helpline: 01 738 36 26 (or from outside the Republic of Ireland: + 353 1 738 36 26) to file and pay over the telephone. Property and bank account details will be required. If the customer wishes to make payment by another method (e.g. Deduction at source) they must have all relevant information to hand.

### Payment Options

The Revenue Commissioners offer a range of methods for paying LPT. The liable person can opt to make one single payment or phase the payments in equal instalments over the annual period. The [payment options](#) are:

- Deduction at source from your salary or pension
- Deduction at source from Government Departments' payments
- SEPA Monthly Direct Debit
- Annual Debit Instruction
- Debit/Credit Card
- Payment (including Debit/Credit Card) by approved payment service providers
- Cheque

These guidelines will focus on the payment of Local Property Tax by SEPA Monthly Direct Debit, hereafter referred to as Direct Debit.

Processing of a Direct Debit Instruction will create a Direct Debit Mandate with a unique mandate reference number. Payments by Direct Debit are allocated against the owner's Local Property Tax liability for the current year but it is also possible to set up a Direct Debit to pay a previous year's liability.

Using the Direct Debit payment option offers advantages to the customer. Some of the advantages to the customer include:

- Spreading payments over a twelve-month period.\*
- Avoiding a substantial one-off payment.

\*If the customer applies to pay by Direct Debit during the year then the liability due at that time is spread over the remaining months in the year e.g. if the customer applies in May, in sufficient time to commence Direct Debit in May, then the liability due is spread from May to December (eight months) to ensure that the annual liability is paid by the year end.

Applications to pay by Direct Debit can be made in three different ways:

- [Online Application](#)
- [Telephone Application](#)
- [Paper Application](#)

Where there is more than one owner of a property the owners must select a designated owner. The designated owner will be liable to file the LPT Return and select the payment method. If there is an outstanding liability, Revenue can collect the tax due from any of the owners.

Some properties may be exempt from LPT, please refer to the Revenue website for more information on [exemptions](#).

#### 4. SEPA Monthly Direct Debit Scheme

Since February 2014, Direct Debits are collected under the Single Euro Payment Area Directive (SEPA) – known as the SEPA Monthly Direct Debit Core Scheme (SDD). Provided both the bank of the creditor (Revenue Commissioners) and the debtor (Payer/Customer) are SEPA compliant, the scheme allows a creditor to collect funds from a debtor's account once a mandate has been provided by the debtor to the creditor and creates, for the first time, a payment instrument that can be used for **both national and cross border euro Direct Debits** throughout the SEPA area. SEPA is comprised of the existing member states of the European Union, together with Iceland, Lichtenstein, Monaco, Norway, Switzerland and San Marino. It provides a standardised Direct Debit payment service that will enable consumers to pay for goods and services in any SEPA reachable country **without** having to open a bank account in that country.

The transfer of funds (money) between the debtor's bank and the creditor's bank always takes place in Euro currency.

The complete SEPA Core Direct Debit Scheme Rulebook is available from the [European Payments Council website](#).

#### 5. Summary

Applications to use [Direct Debit](#) for payment of Local Property Tax should be made by customers or their agents on the [online services](#) available on the Revenue website and by selecting the Local Property Tax link. Customers will need to have their Personal Public Service Number (PPSN), Property ID and PIN available. If the customer has mislaid the Property ID or PIN they should select the Local Property Tax link on the [online services](#) available on the Revenue website and request re-issue of same. Step by step instructions for setting up a Direct Debit online are contained in [Appendix 7](#).

The LPT online facility allows customers or their agents to **set up** their monthly Direct Debits **or amend** their details. If a Direct Debit payment cancels, the payment can either be replaced or the remaining liability for the period can be divided over the remaining months in the year and paid by Direct Debit. This action can be completed online or the customer can contact the LPT Direct Debit Helpline on 01 738 36 63 or from outside the Republic of Ireland on +353 1 738 36 63.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The Direct Debit monthly payment should be sufficient to meet the Local Property Tax liability as mentioned above. The first month for commencement on the Direct Debit Scheme for LPT for an annual period is January. Direct Debit deductions are taken from the customer's bank account on **the fifteenth day** of each month (or the next working day where the fifteenth falls on a weekend or a Bank Holiday).

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[...]

Continued participation on the Direct Debit scheme is conditional on making monthly Direct Debit payments and satisfying the tax liability by year end. The Direct Debit payment method will automatically carry forward year-on-year unless the customer or Revenue cancels the arrangement.

**NOTE:** Direct Debit payments can only be deducted from a bank and bank account that is [SEPA](#) reachable. Direct Debit payments can be deducted from a foreign bank account but **only** if the bank and bank account are SEPA reachable.

## 6. Application to pay by Direct Debit

### Online Application

While online applications are not mandatory, customers are encouraged to make online applications. The customers or their agents may log on to the Revenue website, and through the [online services](#) select the Local Property Tax link. The customer is required to provide PPSN, Property ID and PIN to access their LPT record. Alternatively, customers who have registered for 'MY ACCOUNT' can access their LPT record directly through that facility. To set up a Direct Debit Instruction the customer must provide bank account details, BIC and IBAN. If the customer opts to pay the liability by Direct Debit for the current year, the Direct Debit payment method will carry forward to subsequent years. If the customer experiences any difficulties in setting up a Direct Debit they should contact the Direct Debit Helpline on 01 738 36 63 (from outside the Republic of Ireland +353 1 738 36 63). Step by step instructions for setting up a Direct Debit online are contained in [Appendix 7](#).

It is possible for the LPT liability to be paid by someone other than the owner of the property (the liable person). The PPSN, Property ID and PIN will be required to set up the Direct Debit Instruction together with the PPSN of the payer and the payer's bank account

details. The application process is the same as that for the owner except for the Payment Details screen. The payer must select **“Somebody else”** in the field **“Who is the account holder?”** An additional field **“PPSN/Tax Reference Number of Account Holder”** is displayed. Once the bank details have been input, the customer must click **“Continue”** to proceed (see [Payment Details screen](#) ).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### **Telephone application**

If the customer experiences difficulties in making an online application, they can call the Direct Debit Helpline on 01 738 36 63 (from outside the Republic of Ireland +353 1 738 36 63) where an agent will provide assistance. The customer will need their PPSN and Property ID together with their bank account details, BIC and IBAN.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

#### **Paper Application**

Customers who are issued with an LPT1A form may select a payment method on a paper application. The LPT1A lists the options to pay the Local Property Tax liability, one of which is Direct Debit. The Direct Debit mandate must be completed, signed and returned to Revenue. The Direct Debit payment method will automatically carry forward year-on-year unless the customer or Revenue cancels the arrangement.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## **7. Amend or Cancel a Direct Debit**

### **Amend**

If the customer amends their Direct Debit payment method or chooses an alternative payment method, the existing Direct Debit mandate becomes inactive. A customer may choose to amend an existing Direct Debit for a number of reasons; however the most frequent reasons are:

- A customer who wishes to change bank account details may do so online. Inputting new bank account details creates a new Direct Debit mandate and renders the existing Direct Debit mandate inactive, see [Appendix 7](#) for example.
- A customer who wishes to decrease the annual charge must apply to Revenue to change the property value. The customer must apply in writing and attach supporting documentation to prove the decrease in the value of the property. If the customer wants to increase the annual charge they can do so online. Step by step instructions for access to LPT online are contained in [Appendix 7](#). Having successfully amended the annual charge, the customer must select a new payment method to ensure payment of the liability.
- If a Direct Debit payment is returned unpaid, the payment can either be replaced or the remaining liability for the period can be divided over the remaining months in the year and paid by Direct Debit. A new Direct Debit needs to be set up for this purpose and this can be completed online or the customer may contact the LPT Direct Debit Helpline on 01 738 36 63 or from outside the Republic of Ireland on +353 1 738 36 63.
- A customer who has a Direct Debit mandate covering multiple properties and wishes to remove one property from the mandate should cancel their mandate online and set-up the remaining properties on a new mandate or alternatively select another payment method for those properties. The LPT Direct Debit Helpline on 01 738 36 63 or from outside the Republic of Ireland on +353 1 738 36 63 will be happy to assist.

### Cancel

A customer who wishes to cancel a Direct Debit Instruction online must select an alternative payment method. This action will cancel the Direct Debit payment method.

## 8. Unpaid

The customer's bank may return a Direct Debit Instruction to Revenue marked "unpaid" for a number of reasons. An automated letter will issue to advise the customer of the cancelled Direct Debit payment and to seek a replacement payment.

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[...]

Customers will be removed from the Direct Debit Scheme where the unpaid reason indicates that all future Direct Debit requests will also be rejected and returned unpaid e.g. incorrect bank details/closed account. In this circumstance an automated letter will issue to



advise the customer that the Direct Debit Instruction is now cancelled and no further debits will be presented under that Instruction.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

The onus is on the customer to ensure sufficient payments are made to meet the Local Property Tax liabilities.

### **Replacing an “Unpaid”**

The cancelled Direct Debit payment can be replaced in a number of ways:

- By a cash payment through Payment Service Providers: An Post and Omnivend. The customer will need either their Property ID or PPSN when making the payment.
- By cheque or postal order made payable to the Collector-General and quoting the Property ID on the back of the cheque or postal order.
- By Direct Debit. If a Direct Debit payment cancels, the balance remaining for the period can be divided over the remaining months in the year and paid by Direct Debit. A new Direct Debit needs to be set up for this purpose and this action can be completed online. If the customer experiences any difficulties they can contact the LPT Direct Debit Helpline on 01 738 36 63 or from outside the Republic of Ireland on +353 1 738 36 63.
- By Debit/Credit card online or by contacting the Debit/Credit card number on 01 738 36 65 or from outside the Republic of Ireland on +353 1 738 36 65.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## APPENDIX 1 – Terms and Conditions

[Terms and Conditions](#) of online Local Property Tax services.

## APPENDIX 2 – SEPA Monthly Direct Debit Legal Text

**Legal text:** By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

## APPENDIX 3 – Processing of Direct Debit Unpays

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## APPENDIX 4 – Direct Debit by Telephone

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## APPENDIX 5 – SEPA Monthly Direct Debit Schedule 2019

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## APPENDIX 6 - Procedures for ITP Users

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## APPENDIX 7 - Online Procedures

### ➤ Set up or Amend a Direct Debit Instruction for a Single Property online

Go to [www.revenue.ie](http://www.revenue.ie) Online services and “Sign in to LPT”

The screenshot displays the Revenue.ie Online Services interface. At the top, there is a navigation bar with the Revenue logo, the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs', and a search bar. Below the navigation bar, there are buttons for 'Sign in to myAccount or ROS' and 'Gaeilge'. A 'Back to homepage' link is also present.

The main content area is titled 'Online services' and features a 'List services by:' section with three buttons: 'All', 'myAccount', and 'ROS'. The 'myAccount' button is selected. Below this, there is a list of services with dropdown arrows:

- Claims and refunds
- Customs
- Excise
- Manage your record
- PAYE Services
- Payments
- Property
- Register for an online service
- Tax returns
- Tools and calculators
- Vehicle services

The 'Local Property Tax (LPT)' section is highlighted, with the following text and button:

**Local Property Tax (LPT)**  
 This service allows you to file and, or pay your Local Property Tax and to manage any Household Charge Arrears online.  
 Sign in to LPT →

Figure 1: Online Services LPT Screen

Screen below opens

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

LO-CALL: 1890 200 255 | FAQs | HELP | ACCESSIBILITY | GAEILGE

Local Property Tax  
**LPT**

## Local Property Tax

including Household Charge arrears

This service allows you to file and/or pay your Local Property Tax and to manage any Household Charge Arrears online.

**In order to fully complete your payment details, you may require the following:**

- Credit / Debit Card Details
- Direct Debit - Bank Identifier Code (BIC) and International Bank Account Number (IBAN)
- Deduction from Irish Salary, Wages, Occupational Pension - Employer / Pension number
- Department of Agriculture, Food & the Marine - Herd number

[More information on Local Property Tax](#)  
[More information on Household Charge arrears](#)

Help me with this page

Login to submit returns and set up payments using the property details received on your LPT correspondence. \* Denotes a required field

1. Enter the Liable Person's PPSN / Tax Reference Number and select PPSN or Tax Type \*  
e.g. 1234567A PPSN  
I do not have an Irish PPSN or Tax Reference Number

2. Enter the Unique Property ID \*  
e.g. 1234567AA

3. Enter the Secure PIN \*

Login →

Request a Property ID and PIN  
Enter your PPSN/Tax Reference details at 1. above, and [click here](#) to have the Property ID/PIN issued to you by post to the address on file for the PPSN/Tax Reference details you supplied.

Figure 2: Online Services LPT Pay and File Screen

Enter the “PPSN”, “Property ID” and “PIN” where indicated and click “Login”. If the Property ID or PIN has been mislaid, click on the link where indicated to have the Property ID and PIN issued to you.

All fields marked \* are mandatory and must be completed

Local Property Tax Screen opens

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (1234567AB)

Your Enquiries Logout

Review your records

You can access your other records using the

ADDRLINE1 ,  
ADDRLINE2 ,  
ADDRLINE3 ,  
ADDRLINE4  
[Dublin City Council](#)  
( )

Contact us if the Local Authority is wrong

Your Household Charge arrears:  
**€200.00**

**STEP 1** Update your HC arrears record

**STEP 2** Please update your HC arrears record before setting up a payment.

Current Status:

Figure 3: Online Services LPT Review Screen

Click **“Review your records”** and select the year

Selected Year Screen opens

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (1234567AB)

Your Enquiries Logout

2015

Review your records

You can access your other records using the 'Review your Records' dropdown above.

ADDRLINE1 ,  
ADDRLINE2 ,  
ADDRLINE3 ,  
ADDRLINE4  
[Dublin City Council](#)  
( )

Contact us if the Local Authority is wrong

You should self-assess your LPT charge at Step 1 as per Revenue guidelines.

**STEP 1** Complete Property Return

**STEP 2** Please complete your return before setting up a payment.

Current Status:

- You have not yet completed your LPT return for this property. Until you do an estimated LPT Charge will apply.
- You have an action outstanding in relation to your Household Charge arrears.

Figure 4: Online Services LPT Complete Property Return

In this example the return has not been completed and must be filed before a Direct Debit Payment Method can be set up. Click **“Complete Property Return”**

Screen below opens

Property Details	
Property Address	ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4
Local Authority	Dublin City Council
Is this the Liable Person's main residence? *	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is this property exempt from Local Property Tax? *	<input type="radio"/> Yes (See Criteria) <input checked="" type="radio"/> No
Registered Property Owners	
<p><u>You are the only registered owner for this property</u></p> <p>You may add other owners to this property by clicking the button below. To remove or change existing ownership details please contact LPT Branch by post at LPT Branch, P.O. Box 1, Limerick.</p> <p><a href="#">+ Add another owner</a></p>	
Calculation Details	
Select your Property Value Band *	4: €200,001 - €250,000
LPT Charge (basic rate)	€ 405
Local Authority Reduction @ -15%	€ 61
LPT Charge (including Local Authority Deduction)	€ 344
<p style="text-align: right;"> <a href="#">← Back</a> <a href="#">Continue →</a> </p>	

Figure 5: LPT Complete Property Return screen

All details marked \* are mandatory and must be completed. Failure to complete all mandatory fields will result in an error message restricting the user from continuing with the application. Once the property band has been selected and details confirmed for the LPT return, click **“Continue”**

Payment Details Screen opens

**Local Property Tax**  
Including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME 12345678  
Your Enquiries Logout

**Period Details**

Payment Period 01/01/2015 - 31/12/2015

**Payment Options**

Please confirm if you would like to make a payment now. \* Denotes a required field.

Total LPT Charge € 344.00

Amount Outstanding € 344.00

How would you like to pay? \* SEPA Monthly Direct Debit

**Warning:** You can no longer use a bank sort code and account number. You will find the BIC and IBAN in your bank statement or in your bank's online system. A service is also available on the [Irish Payment Service Organisation \(IPSO\)](#) web site which will convert Irish sort code (NSC) and account number to the equivalent BIC and IBAN.

Partial Deferral (Eligibility Criteria)  Tick this box if you believe you are entitled to Partial Deferral

**SEPA Monthly Direct Debit**

**SEPA**  
Single Euro Payments Area

To pay your LPT liability by SEPA monthly Direct Debit, complete the mandate details below. Please read the [Bank Direct Debit Guarantee](#) carefully before completing this mandate.

Payment Amount \* 344

Who is the account holder? \*  AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (5974.343TA)  Somebody else

Name of Second Account Holder

Account Name \* MR. JOE BLOGG

IBAN \* IE AIBK

BIC \* AIBKIE2D

Back Continue

Figure 6: Payment Details Screen

All fields marked \* are mandatory and must be completed. Failure to complete all mandatory fields will result in an error message restricting the user from continuing with the application.

The payment method must be selected from the drop down menu. Select **“SEPA Monthly Direct Debit”**. Enter the payment amount, the IBAN and BIC and click **“Continue”** to proceed.



**Note:** If the payer is someone other than the liable person, they must select **“Somebody else”** in the field **“Who is the account holder?”** An additional field **“PPSN/Tax Reference Number of Account Holder”** is displayed. Enter the **“PPSN”**, **“Bank details of the Payer”** and click **“Continue”** to proceed.

Payment Summary Screen opens

A more recent version of this manual is available.

Local Property Tax Including Household Charge arrears		AUTO ROS IND F'NAME AUTO ROS IND S'NAME ( )
Please ensure the below payment details are correct before continuing.		
<b>Period Details</b>		
Filing Period	01/01/2014 - 31/12/2016	
Payment Period	01/01/2015 - 31/12/2015	
<b>Liable Person Details (Edit)</b>		
Liable Person Name and Registration Number	AUTO ROS IND F'NAME AUTO ROS IND S'NAME ( )	
Are you the Liable Person or acting on behalf of the Liable Person?	I am the Liable Person	
Is the Liable Person resident in Ireland?	Yes	
Email		
<b>Property Details (Edit)</b>		
Property Address	ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4	
Local Authority	Dublin City Council	
Is this the Liable Person's main residence?	Yes	
Is this property exempt from Local Property Tax?	No	
<b>Registered Property Owners (Edit)</b>		
You are the only registered owner for this property		
<b>Calculation Details (Edit)</b>		
Property Value band	A: €200,001 - €250,000	
LPT Charge (basic rate)	€ 405.00	
Local Authority Reduction @ -15%	€ 61.00	
LPT Charge (including Local Authority Deduction)	€ 0.00	
Total LPT Charge	€ 344.00	
<b>Payment Summary (Edit)</b>		
Payment Method	SEPA Monthly Direct Debit	
Payment Amount	€344.00	
Name of Account Holder	AUTO ROS IND F'NAME AUTO ROS IND S'NAME	
Account Name	Joe Bloggs	
PPSN / Tax Reference Number of Account Holder	1234567a	
Creditor Originator	Revenue Commissioners (IE81ZZZ300729)	
IBAN	IE AIBK	
BIC	AIBKIE2D	
Would you like to receive an Email Confirmation?	<input type="checkbox"/>	
<p>By signing this SEPA Debit Instruction mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from the Revenue Commissioners. As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.</p>		
I declare that all the particulars included above are correct to the best of my knowledge and belief and hereby submit these details to Revenue.		
<a href="#">Change Details</a>		<a href="#">Submit Details</a>

Figure 7: LPT Submit details Screen

If all details are correct, click “**Submit Details**”. If amendments are required, click “**Change Details**” to return to the previous page.

## Acknowledgement Screen

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (1234567AB)

Your Enquiries Logout

### Acknowledgment

Thank you for using LPT Online. Please note the Acknowledgment Number for your records.  
This is not a receipt for payment.

Acknowledgement Number	1234567AB -000012
Property Address	ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4 (1234567AB )
Local Authority	Dublin City Council
Filing Period	01/01/2014 - 31/12/2016
Payment Period	01/01/2015 - 31/12/2015

You can log in at any time to view your records. You can also print a copy using the Print button below.

Go back to Property Overview Print copy Logout

Figure 8: LPT Acknowledgement Screen

The Acknowledgement Screen offers options to **“Go back to Property Overview”**, **“Print copy”** and **“Logout”**.

The Acknowledgement Screen displays:

1. Acknowledgement Number
2. Property Address
3. Local Authority
4. Filing Period
5. Payment Period

Once logged out of the application it is possible to check that the payment method has been correctly set up by logging on to the LPT profile using the Property ID, PPSN and PIN. The overview screen for the selected year displays the LPT return and payment method as filed.

## Local Property Tax Overview Screen

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND FNÁME AUTO ROS IND S'NÁME (1234567AB)  
Your Enquiries Logout

**2015** Review your records

You can access your other records using the 'Review your Records' dropdown above.

ADDRLINE1 ,  
ADDRLINE2 ,  
ADDRLINE3 ,  
ADDRLINE4  
**Dublin City Council**  
( )

View Payment History

Contact us if the Local Authority is wrong

**Your LPT Charge: €344.00**  
LPT Adjustment Applied  
View Breakdown

**STEP 1** Return has been submitted  
View Return  
Correct Return

**STEP 2** You have set up a payment method: SEPA Monthly Direct Debit  
View Payment Method  
Change Payment Method

**Current Status:**

✓ No further action is necessary for this year.  
⚠ You have an action outstanding in relation to your Household Charge arrears.

Help me with this page

Figure 9: LPT Overview Screen

To change the payment method or to amend the bank details for the Direct Debit Instruction click **“Change Payment Method”** in Step 2.

The steps and screens to amend are the same as those to set up a Direct Debit Instruction

➤ **Set up or Amend a Direct Debit Instruction for Multiple Properties online**

The owner of multiple properties must file the LPT return and select the preferred payment method online. It is possible to set up a Direct Debit Instruction for all or a selection of properties.

Go to [www.revenue.ie](http://www.revenue.ie) Online services and **“Sign in to LPT”**

The screenshot shows the Revenue.ie website's online services page. At the top, there is a navigation bar with the Revenue logo, the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs', and a search bar. Below the navigation bar, there is a 'Back to homepage' link. The main content area is divided into two columns. The left column is titled 'Online services' and contains sections for 'Sign in or register myAccount' and 'Local Property Tax (LPT)'. The right column is titled 'List services by:' and contains a list of services with dropdown arrows. The 'myAccount' button is highlighted in blue.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

Sign in to myAccount or ROS | Gaeilge

Search

[Back to homepage](#)

### Online services

#### Sign in or register myAccount

myAccount is a single access point to secure online services such as PAYE services including Jobs and Pensions, HRI, MyEnquiries and more.

[Sign in to myAccount →](#)

[Register for myAccount](#)

[Sign in to myAccount using MyGovID](#)

#### Local Property Tax (LPT)

This service allows you to file and, or pay your Local Property Tax and to manage any Household Charge Arrears online.

[Sign in to LPT →](#)

#### List services by:

All myAccount ROS

- Claims and refunds
- Customs
- Excise
- Manage your record
- PAYE Services
- Payments
- Property
- Register for an online service
- Tax returns
- Tools and calculators
- Vehicle services

Figure 10: Online Services Sign in or Register myAccount Screen

Screen below opens

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

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Local Property Tax  
**LPT**

## Local Property Tax

including Household Charge arrears

This service allows you to file and/or pay your Local Property Tax and to manage any Household Charge Arrears online.

**In order to fully complete your payment details, you may require the following:**

- Credit / Debit Card Details
- Direct Debit - Bank Identifier Code (BIC) and International Bank Account Number (IBAN)
- Deduction from Irish Salary, Wages, Occupational Pension - Employer / Pension number
- Department of Agriculture, Food & the Marine - Herd number

[More information on Local Property Tax](#)  
[More information on Household Charge arrears](#)

Help me with this page

Login to submit returns and set up payments using the property details received on your LPT correspondence. \* Denotes a required field

1. Enter the Liable Person's PPSN / Tax Reference Number and select PPSN or Tax Type \*

2. Enter the Unique Property ID \*

3. Enter the Secure PIN \*

Request a Property ID and PIN [click here](#) Enter your PPSN/Tax Reference details at 1. above, and [click here](#) to have the Property ID/PIN issued to you by post to the address on file for the PPSN/Tax Reference details you supplied.

Figure 11: LPT Pay and File Login Screen

Enter the PPSN, Property ID and PIN where indicated and click “**Login**”. If the Property ID or PIN has been mislaid, click on the link where indicated to have the Property ID and PIN issued to you.

All fields marked \* are mandatory and must be completed.

## Local Property Tax My Properties Overview Screen

**Local Property Tax**  
including Household Charge arrears

My LPT Profile My Enquiries Logout

**My Properties** Review a specific year

You can manage all of your properties for a particular period by selecting a year in the dropdown above. Otherwise, you can manage them separately by clicking on the address.

Search by Property Id or Address

Address	Property ID	Liable From	Return Status	Payment Method Status	Balance Outstanding
[Redacted]	[Redacted]	2013	Return on file	Payment on file	€405.00
[Redacted]	[Redacted]	2013	Return on file	Payment on file	€225.00
Total Balance Outstanding					€630.00

Download List of Properties

Showing 1 to 2 of 2 properties

Figure 12; LPT My Properties Overview Screen

This screen is responsible for bringing overview information regarding all the years, i.e. if there is one year without a return or payment on file, this will show under its respective column.

Choose **'Review a specific year'** to navigate to the screen below.

Payment Detail Screen opens

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (7741431A) Your Enquiries Logout

**Period Details**

Payment Period: 01/07/2013 - 31/12/2013

**Payment Options**

Please confirm if you would like to make a payment now. \* Denotes a required field.

Number of properties: 3

Total LPT Charge: € 494.00

Amount Outstanding: € 494.00

How would you like to pay? \* SEPA Monthly Direct Debit

You can no longer use a bank sort code and account number. You will find the BIC and IBAN in your bank statement or in your bank's online system. A service is also available on the Irish Payment Service Organisation (IPSO) web site which will convert Irish sort code (NSC) and account number to the equivalent BIC and IBAN.

**SEPA Monthly Direct Debit**

**SEPA**  
Single Euro Payments Area

To pay your LPT liability by SEPA monthly Direct Debit, complete the mandate details below. Please read the Bank Direct Debit Guarantee carefully before completing this mandate.

Payment Amount \*

Who is the account holder?  
 AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (7741431A)  
 Somebody else

Name of Second Account Holder

Account Name \*

IBAN \*

BIC \*

Back Continue

Figure 13: Payment Details Screen

All fields marked \* are mandatory and must be completed. Failure to complete all mandatory fields will result in an error message restricting the user from continuing with the application.

The payment method must be selected from the drop down menu. Select SEPA Monthly Direct Debit. Enter the payment amount, the IBAN and BIC and click "**Continue**" to proceed.

**Note:** If the payer is someone other than the liable person, they must select "**Somebody else**" in the field "**Who is the account holder?**" An additional field "**PPSN/Tax Reference Number of Account Holder**" is displayed. Enter the PPSN, bank details of the Payer and click "**Continue**" to proceed.



## Payment Summary Screen opens

Local Property Tax

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (77414311A)
 Your Enquiries
Logout

including Household Charge arrears

Please ensure the below payment details are correct before continuing.

**Return Summary**

Address	Property ID	Band/Value	Amount Due	Balance Outstanding
ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4	0009330WH	1: €0 - €100,000	€45.00	€45.00
PROPERTY 2, ADDRESS	0009337NH	5: €250,001 - €300,000	€247.00	€247.00
PROPERTY 3, ADDRESS	0009338PH	4: €200,001 - €250,000	€202.00	€202.00
Total			€494.00	€494.00

**Payment Summary (Edit)**

Payment Period	01/07/2013 - 31/12/2013
Number of properties	3
Payment Method	SEPA Monthly Direct Debit
Payment Amount	€494.00
Name of Account Holder	AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME
Account Name	Rev.ie Original
PPSN / Tax Reference Number of Account	77414311A
Creditor Originator	Revenue Commissioners (IEB1ZZZ300729)
IBAN	IE19AIBK 12345678910111
BIC	aibkie2d
Would you like to receive an Email Confirmation?	<input type="checkbox"/>

By signing this SEPA Debit Instruction mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from the Revenue Commissioners. As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

I declare that all the particulars included above are correct to the best of my knowledge and belief and hereby submit these details to Revenue.

← Change Details
Submit Details →

Figure 14: Payment Summary screen

If all details are correct, click “**Submit Details**”. If amendments are required, click “**Change Details**” to return to the previous page.

## Acknowledgement Screen

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (7741431A)

Your Enquiries Logout

### Acknowledgment

Thank you for using LPT Online. Please note the Acknowledgment Number for your records.  
This is not a receipt for payment.

Acknowledgement Number	MM0009330WH-3970
Filing Period	01/07/2013 - 31/12/2016
Payment Period	01/07/2013 - 31/12/2013
Number of properties	3

### Property Details

Address	Property ID	Balance Outstanding
ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4	0009330WH	€45.00
PROPERTY 2, ADDRESS	0009337NH	€247.00
PROPERTY 3, ADDRESS	0009338PH	€202.00
<b>Total</b>		<b>€494.00</b>

You can log in at any time to view your records. You can also print a copy using the Print button below.

Go back to Property Overview Print copy Logout

Figure 15: LPT Acknowledgement Screen

The Acknowledgement Screen offers options to “Go back to Property Overview”, “Print copy” and “Logout”.

The Acknowledgement Screen displays:

1. Acknowledgement Number
2. Filing Period
3. Payment Period
4. Number of Properties
5. Address and Property ID of all Properties
6. Balance Outstanding on all Properties

Once logged out of the application it is possible to check that the payment method has been set up correctly by logging on to the LPT profile using the Property ID, PPSN and PIN. The overview screen for the selected year displays the LPT return and payment method as filed.

## Local Property Tax Overview Screen

**2013 - Your Multiple Property Overview** Review your records ▾

You can access your other records using the 'Review your Records' dropdown above.

All of your properties for the period selected are listed below. If you are not the owner of any of the properties please contact the LPT branch in writing.

To manage multiple properties, select the relevant check boxes and click the 'File Multiple Property Returns' or 'Setup payment method for Multiple Properties' button. Otherwise, you can manage them separately by clicking on the address.

Search by Property Id or Address

<input type="checkbox"/>	Address	Property ID	Return Status	Payment Method Status	Value/Band	LPT Adjustment Applied What's this?	Balance Outstanding
<input type="checkbox"/>	ADDRLINE1 , ADDRLINE2 , ADDRLINE3 , ADDRLINE4 Dublin City Council	0009330WH	<input checked="" type="checkbox"/> Return on file	<input checked="" type="checkbox"/> SEPA Monthly Direct Debit	1: €0 - €100,000	No	<u>€45.00</u>
<input type="checkbox"/>	PROPERTY 2 , ADDRESS Carlow County Council	0009337NH	<input checked="" type="checkbox"/> Return on file	<input checked="" type="checkbox"/> SEPA Monthly Direct Debit	5: €250,001 - €300,000	No	<u>€247.00</u>
<input type="checkbox"/>	PROPERTY 3 , ADDRESS Carlow County Council	0009338PH	<input checked="" type="checkbox"/> Return on file	<input checked="" type="checkbox"/> SEPA Monthly Direct Debit	4: €200,001 - €250,000	No	<u>€202.00</u>
<b>Total Balance Outstanding</b>							<b>€494.00</b>

File Multiple Property Returns    Setup payments for Multiple Properties

Figure 16: LPT Overview Screen

In this example, please note the green arrow  beside SEPA Monthly Direct Debit under **Payment Method Status**.

If the owner wishes to remove one property from the Direct Debit mandate they must cancel the existing mandate instruction and set up a new Direct Debit for the remaining properties.

To make an amendment to a multiple property Direct Debit mandate select the relevant check boxes and click “**File Multiple Property Returns**” or “**Setup payment method for Multiple Properties**” buttons. Otherwise properties can be managed separately by clicking on the address.

## Multiple Property Overview

**Local Property Tax** including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (7741431A)

Your Enquiries Logout

**2013 - Your Multiple Property Overview** Review your records

You can access your other records using the 'Review your Records' dropdown above.

ADDRLINE1 ,  
ADDRLINE2 ,  
ADDRLINE3 ,  
ADDRLINE4  
**Dublin City Council**  
(0009330WH)

View Payment History

Manage a different proper

Contact us if the Local Authority is wrong

€ **Your LPT Charge: €45.00**  
Balance Outstanding: €45.00

**STEP 1** Return has been submitted  
View Return  
Correct Return

**STEP 2** You have set up a payment method: SEPA  
Monthly Direct Debit  
View Payment Method  
**Change Payment Method**

Figure 17: LPT Multiple Property Screen

To change the payment method or to amend the bank details for the Direct Debit Instruction click “**Change Payment Method**” in Step 2.

The steps and screens to amend are the same as those to set up a Direct Debit Instruction.