

Vacant Homes Tax (VHT)

Property ID: (PropertyId)

PIN: (PIN)

Dear (CustomerName),

I am writing to you about the Vacant Homes Tax (VHT). VHT is a self-assessed tax that was introduced in the Finance Act 2022. For this tax, 'vacant' means a residential property was used as a dwelling for less than 30 days in the 12-month period ending on 31 October 2023.

Data available to Revenue indicates that you may have a liability to this tax. You are required to confirm if your property is liable to the tax as soon as possible and by **7 November 2023** at the latest. You can do this by simply logging in to any one of Revenue's secure channels.

- You can login to myAccount – look for the Vacant Homes Tax link on the right-hand side under Property and Land Services. If you have a verified MyGovID you can use that to access myAccount.
- You can login to ROS – look for the Vacant Homes Tax link under the Other Services section.
- You can login to the LPT Portal available on www.revenue.ie, using your Property ID and PIN shown at the top of this letter, along with your PPSN – look for the Vacant Homes Tax link on the top-right of the screen after you login.

The system will guide you through the three-step process to review your details, submit your return and make your payment if necessary. The VHT amount is calculated by the Revenue system when you submit your return. It is set at three times the Local Property Tax rate.



More information is available at www.revenue.ie/VHT or scan this QR code.

Thank you for your attention to this letter.

Yours sincerely,

Katie Clair

Principal Officer