

DOMICILE LEVY – Form DL 1

An Information Leaflet relating to the Levy is available on www.revenue.ie.



Please complete this form in BLOCK CAPITALS.

Please enter amounts in WHOLE EURO ONLY and do not enter cent.

Year of the Return

Customer details		PPSN	<input type="text"/>
Forename	<input type="text"/>	Surname	<input type="text"/>
Address include Eircode (if known)	<input type="text"/>		
Agent details if different from above		TAIN No.	<input type="text"/>
Name of individual or firm filing the return		<input type="text"/>	
Address include Eircode (if known)	<input type="text"/>		
Tel. No.	<input type="text"/>	e-mail	<input type="text"/>
Client Ref.	<input type="text"/>	DX number (if applicable)	<input type="text"/>
Please <input checked="" type="checkbox"/> relevant boxes to confirm you are a relevant individual (See notes 1 and 2 on page 3).			
I am domiciled in the State in the relevant tax year			<input type="checkbox"/>
My world-wide income for the relevant tax year is more than €1m			<input type="checkbox"/>
My liability to Irish income tax for the relevant tax year is less than €200,000			<input type="checkbox"/>
The market value of my Irish property (ignoring debts and encumbrances) at the valuation date (i.e. 31 December) is more than €5m			<input type="checkbox"/>
Domicile Levy Assessment			
Amount of domicile levy	€	<input type="text" value="200,000"/>	
Less credit for Irish income tax paid	€	<input type="text"/>	
Net amount payable	€	<input type="text"/>	
DECLARATION - I declare that the information given in this return is, to the best of my knowledge, information and belief, correct and complete.			
Signed	(relevant individual)		Date
<input type="text"/>	<input type="text"/>		<input type="text"/>

Note: The return must be signed by the “relevant individual” within the meaning of Section 531AA of the Taxes Consolidation Act 1997 and sent to the Office of the Revenue Commissioners, Sarsfield House, Francis Street, Limerick, V94 R972, Ireland.

WARNING: YOU MAY BE LIABLE TO PENALTIES AND/OR PROSECUTION IF YOU FAIL TO MAKE A CORRECT AND COMPLETE RETURN. PLEASE NOTE THAT YOU MUST KEEP RECORDS FOR A PERIOD OF 6 YEARS AS YOU MAY BE ASKED TO SUBMIT THEM IF YOUR RETURN IS CHOSEN FOR DETAILED EXAMINATION. THE DUE DATE FOR PAYMENT OF THE TAX LIABILITY AND THE FILING OF THIS RETURN IS ON OR BEFORE 31 OCTOBER FOLLOWING THE YEAR OF ASSESSMENT.

ENQUIRIES

Any enquiries regarding liability or completing this form should be forwarded via MyEnquiries.

MyEnquiries is a structured online contact facility that allows customers to securely send and receive correspondence to and from Revenue instead of using email. For PAYE customers access to MyEnquiries is through **myAccount**. For business customers access to MyEnquiries is through ROS. Further information on MyEnquiries can be obtained on www.revenue.ie/en/online-services/services/manage-your-record/myenquiries.aspx

Please note that Revenue cannot guarantee that any personal and sensitive data, sent in plain text via standard email, is fully secure. Customers who choose to use this channel are deemed to have accepted any risk involved.

Alternatively enquiries may be addressed to the Revenue Division dealing with your tax affairs.

METHOD OF PAYMENT

Returns and Payment

ROS - Returns and Payments

ROS registered customers and agents can make online returns and payments on ROS for Domicile Levy. When selecting a payment type on ROS, customers should click **Tax Payments / Declaration** and **Domicile Levy** will be available on the drop down menu. Payment can be made using:

- a debit / credit card,
- a once off debit - a "Single Debit Instruction" using a bank account.

myAccount

Customers can use a new secure online payments facility on **myAccount** to pay Domicile Levy. Payment on **myAccount** can be made using:

- a debit card
- a credit card
- a **once off** debit known as a 'Single Debit Instruction (SDI)' using a bank account (normally a current account) capable of accepting a direct debit.

In order to make a payment a customer must first register for **myAccount** on the Register for **myAccount** link on www.revenue.ie. A password will be issued on completion of the registration process. Customers will need their PPSN and password to make a payment.

Electronic Funds Transfer (EFT)

If you are a non-resident, and do not have a SEPA reachable account, you can pay by Electronic Funds Transfer (EFT).

You should make EFT payments to:

Office of the Revenue Commissioners – UTD EFT – Public Bank Account
Danske Bank
International House
3 Harbourmaster Place
IFSC, Dublin 1

BIC: DABAIE2D

IBAN: IE37DABA95159920003514

You must include your name and Registration number to ensure correct and prompt allocation of funds to your customer record.

Do not enclose cash.

Importance of Prompt Payments

- Make sure that you allow sufficient time - at least 3 working days - for your payment to reach Revenue's bank account by the due date.
- Late payment of the levy carries an interest charge.
- Failure to pay the levy, or failure to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or Attachment.

Enforcement carries costs additional to any interest charged.

NOTES

1. The term "Irish property" means all assets situated in the State that are beneficially owned by an individual on the valuation date (i.e. 31 December) except shares in certain trading / holding companies. The term "world-wide income" means an individual's gross income, ignoring exemptions, reliefs and deductions except for payments made under certain maintenance arrangements. Further information is available on Revenue's website **www.revenue.ie**.
2. Property transferred on or after 18 February 2010 by an individual to a spouse, civil partner, minor child, discretionary trust or foundation for less than market value is, subject to certain exceptions, deemed to be the property of the individual concerned. Further information is available on Revenue's website **www.revenue.ie**.

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**.