

## Non-resident Landlord Withholding Tax

### Part 45-01-04A

This document should be read in conjunction with sections 238, 1034 and 1041 of the Taxes Consolidation Act 1997, Tax and Duty Manuals (TDMs) [Part 45-01-04](#) and [Part 38-01-04F](#)

This document was created June 2023

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A more recent version of this manual is available.

# 1 Introduction

This manual provides guidance on the online Non-resident Landlord Withholding Tax (NLWT) system, which is set to commence operation from 1 July 2023.

## Legislative background

Section 1041 Taxes Consolidation Act 1997 (TCA) provides that a person (for example, a tenant) making a rental payment directly to a non-Irish resident person is required to (i) deduct a sum equal to income tax at the standard rate (currently 20%), and (ii) remit that amount to Revenue along with a copy of the [Form R185](#) (the original Form is provided to the non-resident landlord). Other entities making direct payment to a non-resident landlord include local authorities or housing bodies.

Section 1034 TCA provides that “collection agents” are chargeable and assessable for the income of the non-Irish resident person. A “collection agent” is a resident person acting on behalf of the non-Irish resident person.

Section 92 of the Finance Act 2022 made several amendments to section 1041 TCA, as follows:

- the first part of the amendment to section 1041 TCA provides that the person making the payments will be required to give certain information concerning the landlord and the rental income on which tax is being withheld (a rental notification), and
- the second part of the amendment relieves “collection agents” of the obligations under section 1034 provided that the collection agent deducts a withholding tax at 20% from rental payments, remits that deduction to Revenue, and gives Revenue certain information related to the payments (a rental notification).

## Summary of key elements of the new system

The new NLWT system will allow tenants/other direct payers and collection agents to:

- input Rental Notifications (RNs)
- upload batches of RNs
- set up repeat RNs at monthly intervals
- search RNs and make amendments where appropriate
- generate a PDF acknowledgement of selected RNs
- generate a report of RNs.

The NLWT system will allow non-resident landlords to:

- search RNs where 20% was withheld from rental payments made to them
- generate a PDF acknowledgement of selected RNs
- generate a report of RNs
- claim RNs as theirs where the LPT ID was the only identifier in making the RN.

Prior to NLWT there has been a series of derogations with respect to obligations of non-resident landlords. These are outlined further in TDM [Part 38-01-04F](#) – Section 4.1. With the introduction of the NLWT system all derogations on the deductions from rental payments to non-residents will end, and non-resident landlords will need to ensure that either their tenants/direct payers or their collection agent is making

appropriate RNs appropriately, providing the information specified in legislation, and is remitting 20% of gross rental payments to Revenue.

Following the introduction of the NLWT system, a collection agent will not be designated as the chargeable person for the non-resident landlord's rental income, provided that they remit the withholding tax and provide the information specified in the legislation.

Under NLWT, the obligation is on the non-resident landlord to file their annual tax returns (whether it be a Form 11 or a CT1 as appropriate); the collection agent will not have this obligation if he, she or it complies with the new provision. The landlord's tax returns will contain details of the rental income (plus whatever other income is appropriate) for the non-resident; it will also contain details of the credit available to the non-resident landlord for all deductions which have been withheld from them under NLWT.

The collection agent and tenant/other party will be making RNs by logging into their **own** Revenue record in either ROS or myAccount (not by linking to a client under, for example, a TAIN certificate).

## 2 Background to NLWT

### Position prior to Finance Act 2022

Where rent or other payments related to a lease are made directly to persons not resident in Ireland ("a person whose usual place of abode is outside the State"), the person making the payment is required to deduct a sum equal to income tax at the standard rate (20%) and remit that amount to Revenue. This applies by virtue of sections 1041 and 238 TCA. This means a tenant or other person (such as a local authority, for example) paying rent to a non-resident landlord is required to deduct 20% from rent payments and remit that amount to Revenue, with a copy of [Form R185](#).

Where the non-resident person has a resident person acting on their behalf – such as an estate agent or a relative of the landlord – that resident person (known as a "collection agent") is chargeable and assessable in their own name for the income of the non-resident person (under section 1034 TCA). Under section 1046 TCA, the collection agent is permitted to retain money from the rent or other payment to pay the tax due on the income.

While this position was unchanged for many years, tenants who were directly paying non-Irish resident landlords were often unaware of their responsibilities in this regard and in some cases may not be aware that their landlord was not Irish resident. Additionally, many estate agents have expressed dissatisfaction with having to file tax returns for the income of non-Irish resident landlords. The administrative process also required updating.

The purpose of NLWT is to:

- remove the paper administrative burden from the stakeholders
- remove administrative derogations, and
- correctly link rental income to the non-resident liable to tax on that income.



With the systemised method of making RNs in place, it will enable Revenue to pre-populate non-resident landlord returns ensuring they claim those credits correctly when they submit their annual return.

### 3 NLWT system

When in ROS, a filer can access the NLWT system by selecting “Manage Non-resident Landlord Withholding Tax” from the main ROS services page. This link accesses the NLWT page which shows the links to Input or Upload Rental Notifications, Manage or amend notifications, manage the payment mandates, and for a non-resident landlord to view or claim rental notifications. Figures 1 and 2 overleaf show the relevant sample screens.

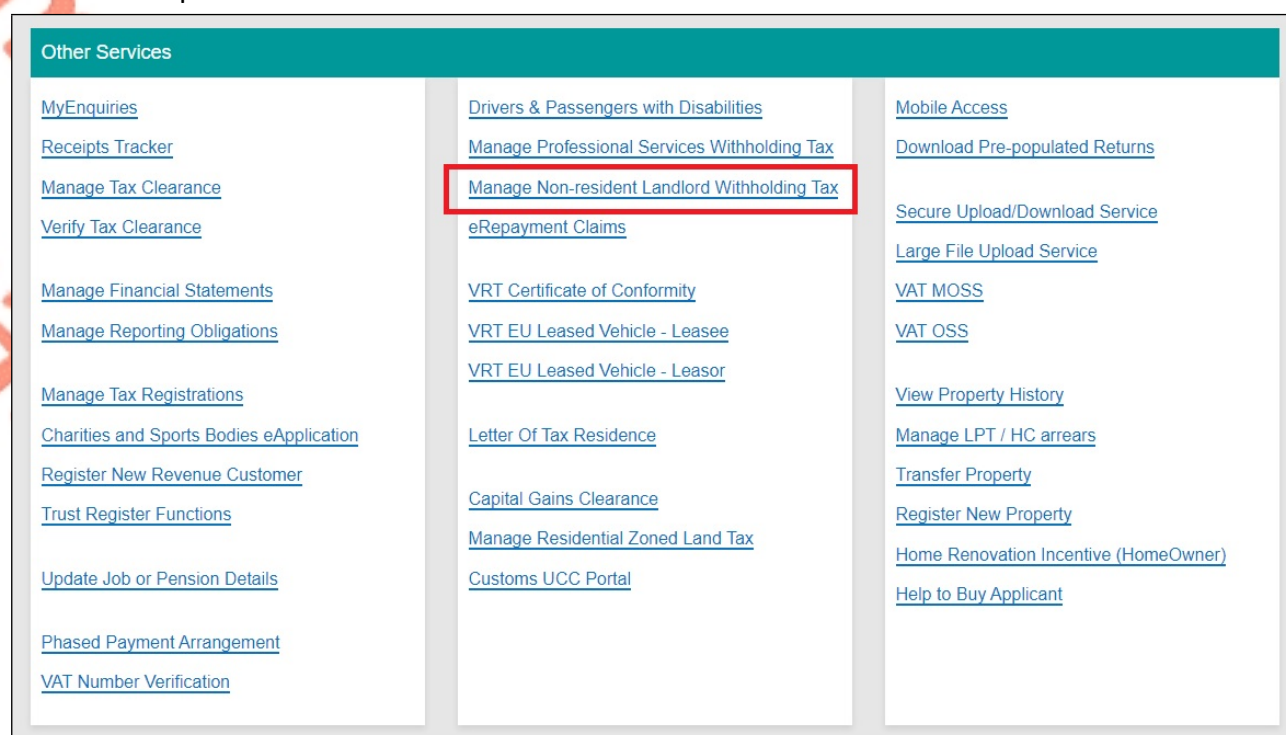


Figure 1: NLWT link on ROS home page

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## Manage Non-Residential Landlord Withholding Tax

[← ROS homepage](#)

### Non-resident Landlord Withholding Tax (NLWT)

#### Upload Rental Notification

You can provide the rental notification data by direct entry or by using the CSV upload option.

[Input Rental Notification](#) [Upload Rental Notification CSV File](#)

#### Manage Rental Notifications

This function allows you to search and amend rental notifications filed by you.

[Manage Rental Notifications](#) [Manage Direct Debit Mandate](#)

#### NLWT Withheld from You

This facility will allow you to view Rental Notifications where NLWT was withheld from you.

[View Rental Notifications](#) [Claim Rental Notifications](#)

Figure 2 NLWT home page

The NLWT links are accessible in ROS from 24 June 2023. Given that an RN can be submitted with a forward date up to 7 days into the future, a collection agent or tenant/other can submit RNs dated 1 July on 24 June 2023.

Stakeholders in NLWT who are not registered on ROS (typically tenants who are registered for PAYE only) can still have full access to the NLWT system through myAccount. A NLWT link is available in the 'Manage My Record' card in myAccount.



**Manage My Record**

**Manage My Record:** a range of services to manage and update your record and make enquiries.

[Learn more](#)

<a href="#">My Profile</a>	<a href="#">Trust Register Functions</a>
<a href="#">My Enquiries</a>	<a href="#">Tax Clearance</a>
<a href="#">Receipts Tracker</a>	<a href="#">Register for ROS</a>
<a href="#">My Documents</a>	<a href="#">Update Civil Status</a>
<a href="#">Letter of Tax Residence</a>	<a href="#">VAT Number Verification</a>
<a href="#">Upload Supporting Documents</a>	<a href="#">Manage Professional Services</a>
<a href="#">Capital Gains Clearance</a>	<a href="#">Withholding Tax</a>
	<a href="#">Manage Non-resident Landlord Withholding Tax</a>

Figure 3: myAccount 'Manage My Record' card with the 'Manage NLWT' link

### 3.1 Inputting a Rental Notification

After selecting **Input Rental Notification**, the collection agent or tenant/other is provided with an input screen to complete. The first question on the screen form is to confirm the type of filer. A filer making an RN is either a:

- Collection Agent, or
- Tenant / Other (An 'Other' person paying rent directly to the non-resident for example a Local Authority)

### 3.2 Collection agent versus tenant/other validations

There are some differences in the validation rules in the system depending on who is filing the RN. Collection agents are required to enter the Tax Reference Number (TRN) and tax registration type for example IT/CT/VAT, of the non-resident landlord they represent.

Tenants (or other persons paying rent directly to non-resident landlords) can enter the TRN of the landlord if they know it, however if they don't know the number it is not mandatory. If tenants/others do not enter the TRN of their landlord, they must enter the landlord's email address and phone number.

**Both** collection agents and tenants/others must know the LPT ID of the property being rented, where it is a residential property. This unique ID can be obtained from the non-resident landlord. The non-resident landlord is obliged to provide the LPT ID



to either their tenant or collection agent to enable them to complete a RN. Further information on the LPT ID can be found on the Revenue website [here](#).

### 3.3 Submission of a Rental Notification by a collection agent

Depending on whether the filer is a collection agent or tenant/other, different information is required when inputting a rental notification. The fields for a collection agent are shown in figure 4 below.

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## Input Rental Notifications

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### Input Rental Notification

Please enter your details of Rental Notification below

**I am making this RN as a \*** ⓘ

Collection Agent

**Name \***

Landlord name

**Address \***

Landlord address

**Tax Type \*** ⓘ

IT

**Tax Registration Number \***

1234567A

**Property LPT ID \***

7654321AH

**Property Address \***

1 Main Street, Town, County

**Property Eircode \***

I22 12ZZ

**Payment Date \*** ⓘ

DD/MM/YYYY

03/07/2023

**Gross Payment Amount \*** ⓘ

1000.00

**Amount of Tax Withheld \***

200.00

**Repeat the rental notification**

Yes  No

Figure 4: Input RN as a collection agent

#### 3.3.1 Selecting the correct Tax Type

There are three options to choose from - Income Tax, Corporation Tax or Value Added Tax (IT, CT or VAT).

- Since non-resident landlords earn income in the State, they must be registered for either 'IT', 'CT', or 'VAT'. When the collection agent is submitting the RN, they must include a
  - (i) 'tax type' - one of the three tax type options, and
  - (ii) a corresponding Irish TRN.
- If the combination of TRN and tax type entered does not exist on Revenue's

records, an error message is presented on screen.

- If the non-resident landlord is a company, the tax type to choose is CT.
- If the non-resident landlord is an individual, the tax type is IT (Income Tax).
- If the non-resident landlord is a partnership, trust, unincorporated body (co-operative, society, etc.), the tax type is IT (Income Tax).
- If inputting the tax type of CT or IT results in an error message, VAT could be used as the tax type and the corresponding VAT number should be entered. However, where an 'old-style' VAT number has been converted to a standard format TRN, that is, 7 numbers and a single check character, the NLWT system processing may not recognise the reformatted number. Collection agents and tenants should use the non-resident landlord's IT or CT number instead.
- Other reference numbers such as 'CHY' or 'T-numbers' are not acceptable TRNs for NLWT rental notifications and will result in an error message being returned.
- If an error message is returned, the TRN details provided by the landlord should be checked and confirmed with him or her. If there is still an issue in filing the RN for that non-resident landlord, the tenant or collection agent should contact Revenue through MyEnquiries.

### 3.4 Submission of a Rental Notification by a tenant/other party

RNs being made by tenants/others are submitted in the same way as for collection agents, except the information fields to be completed are slightly different. The fields are as follows:

- Filer type (Collection Agent or Tenant/Other)
- Landlord Tax type (IT/CT/VAT) (optional)
- Landlord TRN/PPSN (optional)
- Landlord Name
- Landlord Address
- Landlord Country
- Landlord email address or phone number
- Property LPT ID
- Property Address
- Property Eircode
- Payment date (as in date of payment, not date of RN submission)
- Payment Gross (exclude VAT)
- Payment Deduction (calculated automatically at 20% of gross)

### 3.5 Gross payment definition

The gross payment is the relevant rental payment, including the deducted amount but **excluding** VAT.

## 4 Submitting details of a Rental Notification

When all the details of the RN are entered, the collection agent or tenant/other is brought to the Review Submission screen. The filer can check the RN entered or submit another one prior to progressing to the payment screens.

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### Input Rental Notifications

#### Review Submission

[Input Another Rental Notification](#)

#### Rental Notifications

These are the Rental Notifications for residents added to this submission

Show  entries

Name	Tax Type	Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action
Landlord name			02/05/2023	1000.00	200.00	<a href="#">View</a>

Previous  Next

[Cancel](#) [Next →](#)

Figure 5: Review RN prior to setting up payment

When the collection agent or tenant/other clicks 'Next' on the Review screen, he or she is brought to the payment screen. The payment instruction can be set-up for the NLWT to enable the deduction to be remitted to Revenue. The collection agent or tenant/other should enter the BIC/IBAN of the bank account from which the deduction is to be transferred to Revenue. There is an option for an email confirmation of the payment instruction, provided the email address is entered on the screen.

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## Payments

[← Back to My Services](#)

### How would you like to pay?

If you have recently changed Banking Provider please ensure you input the updated Bank Details.

Total Payment Amount €200.00  
Payment date will default to today's date for card payments and payments made using your bank account.

09/05/2023

Using my bank account

IBAN  
IE29ULSB98603040147070

BIC (optional)  
ULSBIE2D

Please debit my account with the single amount specified.

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 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.

[▶ How do I pay using my bank account?](#)

If you wish to receive a confirmation email please enter your email address below

Tenant@gmail.com

**Next →**

Figure 6: Enter payment details screen

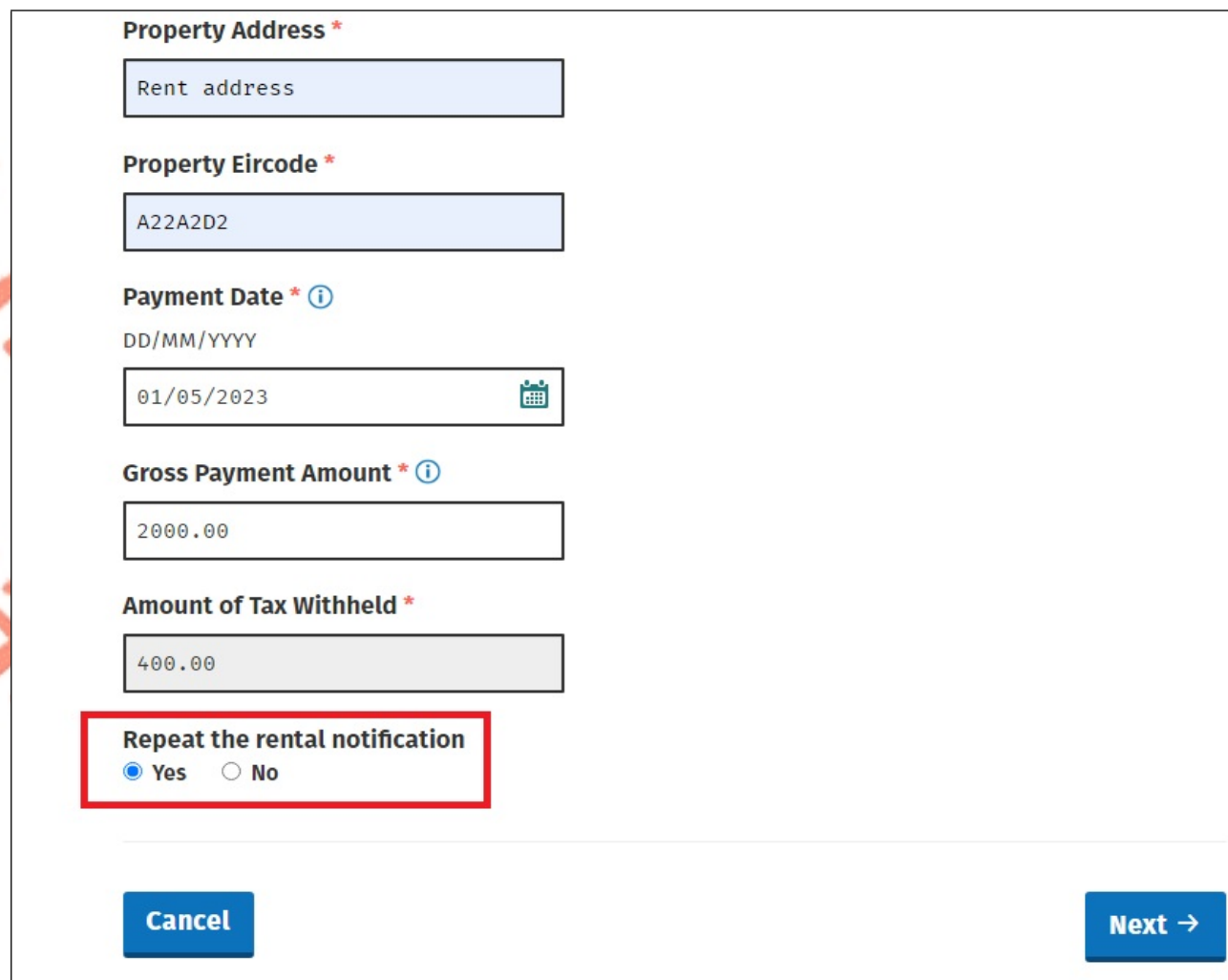
Further payment options including a Revenue Debit Instruction (RDI) and card payment will be added later in 2023.

## 5 Setting up a repeat Rental Notification

The NLWT system provides a facility for collection agents or tenants/others to set up a repeat RN. While this facility will be more likely used by tenants, it is available to both tenants and collection agents. It creates an instruction to generate a RN at monthly intervals including the instruction to remit (or pay) the deduction from the tenant's/collection agent's bank.



The first part of the process is essentially the same as a one-off RN, with the exception of selecting the “Yes” button to the “Repeat the rental notification” question at the bottom of the RN screen.



The screenshot displays a form for entering rental notification details. The fields are as follows:

- Property Address \***: Rent address
- Property Eircode \***: A22A2D2
- Payment Date \* i**: DD/MM/YYYY, 01/05/2023
- Gross Payment Amount \* i**: 2000.00
- Amount of Tax Withheld \***: 400.00
- Repeat the rental notification**:  Yes  No

At the bottom, there are two buttons: "Cancel" and "Next →".

Figure 7: For Repeat RN - select "Yes" at the bottom of the RN screen

The collection agent or tenant/other will be brought to the review submission screen (but without an option to add further RNs).


Clicking 'Next' will bring the collection agent or tenant/other to the payment screen to enter the bank account BIC and IBAN details. After clicking 'Next' the collection agent or tenant/other will be brought to the mandate screen where the filer creates an instruction for Revenue to make repeat deductions at specified intervals from the specified bank account.

The payment amount and BIC/IBAN fields are pre-populated, and the following details need to be completed. The filer is required to input:

- first debit date (which must be more than 7 days in advance)
- the number of payments (the monthly frequency '12' will result in a year's deductions)
- frequency – the only option available for repeat instructions from banks is 'monthly'

- name of the account holder (typically tenant or collection agent name)
- address of account holder, including country.
- The filer is required to confirm three declarations
  - that Revenue can debit this account as per the application,
  - that this account accepts direct debit, and
  - that terms and conditions (provided) are read and accepted.

A more recent version of this manual is available.


**Payments**


[← Back to My Services](#)

## Create Mandate

Please enter your bank account details and read and accept the terms and conditions.

### Payment Details

Payment Amount (Euro)

First Debit Date (DD/MM/YYYY)  
 

Number of Payments

Frequency

### Bank Details

Name of Account Holder

Address of Account Holder

Address Line 1

Address Line 2

Address Line 3

Country

[Add Additional Account Holder Name and Address](#)

IBAN

BIC (optional)

### Originator Details

Originator  
 Direct Debit Unit, Collector General, Sarsfield House, Limerick  
 Originator Number  
 IE81ZZZ300729

### Declarations

- I declare that I authorise (A) the Revenue Commissioners to send instructions to my bank to debit my account and (B) my bank to debit my 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.
- I confirm that this account can accept a Direct Debit.
- I confirm that I have read and accept the [terms and conditions](#).

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**Next**

Figure 8: Create mandate for monthly RNs and debit instructions

A summary screen will be displayed confirming all the details of the monthly mandate, and the filer is required to sign and submit the instruction. Revenue will process this request and provide a confirmation letter regarding the details of the filer's instruction for the monthly mandate.

Since the repeat RN can be set up only for RNs more than 7 days in advance, it is expected that users of the facility will likely make the first RN as a standard one and set up all subsequent RNs as repeat notifications.

## 5.1 Managing mandates

On the NLWT homepage collection agents and tenants can select the "Manage Direct Debit Mandate" option. This screen displays all repeat RN instruction, and collection agents and tenants have the option to cancel these instructions when required.

Mandate Number	IBAN	Frequency	Payment Amount	First Debit Date	Payment Type	Actions
P10002869	IE29ULSB98603040147070	Monthly	€400.00	2023-05-17	Tax Payment	<a href="#">Cancel</a>
P10002792	IE58BOFI90334915520375	Monthly	€1,000.00	2023-04-30	Tax Payment	<a href="#">Cancel</a>

Figure 9: Manage Direct Debit Mandate screen

Selecting the "Cancel" button will bring the filer to the summary screen where he or she can review the full summary of the mandate, including first debit date and number of payments. The filer can sign off on cancelling the mandate as required.

## 6 Uploading bulk Rental Notifications by CSV file

The CSV bulk upload of RNs is available to both tenants/others and collection agents. It is likely that this facility will be used by collection agents or other entities such as local authorities. When filers want to upload a bulk Rental Notifications file, they should select **Upload Rental Notification CSV file**, on the Manage Non-resident Landlord Withholding Tax screen ([figure 2](#)). On selecting this option, they are prompted to browse and select a CSV file they want to upload ([figure 10](#)).

The CSV file is in a predefined format. A template and guidance on the CSV file are available to download from the main NLWT landing page on ROS. In addition, a copy of the CSV file, a sample CSV file with five rental payments, and the CSV file guidance are available on the [Revenue website](#) in the NLWT information section.



Detailed guidance on the structure of the CSV file is provided in the guidance document and is not repeated in this manual. The following is a table of requirements about

- the information fields to be completed in the CSV file, and
- the ones which are optional or which can be left blank (or null)

when making RNs by either tenants/others or collection agents.

Field	Tenant/Other	Collection agent
isLettingAgent	N	Y
taxType	Optional	Populate
landlordTaxReferenceNumber	Optional	Populate
landlordName	Populate	Populate
landlordAddress	Populate	Populate
landlordCountryOfResidence	Populate	Populate
landlordPhoneNumber	Populate either one of these fields. An entry in one of these fields is required (and the other field is then 'Null').	Null
landlordEmailAddress		Null
propertyLptId	Populate	Populate
propertyAddress	Populate	Populate
propertyEircode	Populate	Populate
paymentDate	Populate	Populate
grossPaymentAmount	Populate	Populate

Figure 10: CSV file upload screen

It is possible for a collection agent to submit multiple CSV files on a single day. For example, multiple files may be uploaded on a single day in advance of a bank holiday weekend or the Christmas period covering the period when daily files would be uploaded otherwise, or if the maximum upload limit on a single CSV file is exceeded (see paragraph 6.1).

## 6.1 CSV validations

When the CSV file is uploaded, it is validated to confirm its structure and that the contents are correct. The validations on the CSV file are as follows:

General CSV file validations:

- a. file must be CSV and cannot be greater than 10MB
- b. file must have less than 2,000-line items (or 2,000 RNs per file)
- c. the first and third rows must contain the correct headings (provided by Revenue in the file specification)
- d. the collection agent TRN is validated
- e. CSV version is validated, and
- f. fields are checked to ensure they have content.

Specific CSV file validations on each RN line item are:

- g. The isLettingAgent must have a Y or N
- h. The taxType must be IT, CT, or VAT (for collection agents)
- i. Landlord name cannot be greater than 100 characters
- j. Landlord name cannot have invalid symbols. A list of valid symbols is included in the box below
- k. Addresses (landlord and property cannot have more than 160 characters)
- l. Irish TRN (including the LPT ID) cannot have more than 9 characters. W numbers will be rejected, as will numbers of invalid format
- m. Irish TRN and tax type is subject to validation to confirm a Revenue record for this TRN and tax type
- n. Phone number must be in numbers only (no alpha), and under 20 characters
- o. Email address must be formatted correctly and less than 100 characters
- p. For tenants, either the Phone number or email address must be populated
- q. For collection agents the Landlord TRN and taxType must be populated
- r. Payment date has a series of validations:
  - i. must be on or after 1/7/23
  - ii. can be today or up to 7 days in the future
  - iii. dates in one CSV file cannot be in more than one year – separate CSV files are needed for each calendar year.
- s. Payment value must be a positive number and less than 1 billion
- t. Deduction value must be 20% of payment value.

The valid symbols that can be entered into the NLWT fields in ROS and in the CSV file are:

```
!"#$%&'()*+,-./0123456789:;<=>?@
ABCDEFGHIJKLMNOPQRSTUVWXYZ[\]^_`
abcdefghijklmnopqrstuvwxyz{|}~¡¢£¥¦§¨©ª«¬®¯°±²³´µ¶·¸¹º
»¼½¾¿ÀÁÂÃÄÅÆÇÈÉÊËÌÍÎÏÐÑÒÓÔÕÖ×ØÙÚÛÜÝÞß
àáâãäåæçèéêëìíîïðñòóôõö÷øùúûüýþÿ
```

## 6.2 CSV Review

When the CSV file upload passes the initial review (as per the general file validations at 6.1 (a) to (f) above), the collection agent/filer is presented with a view of each of the RNs which passed full validation (figure 11).

During the upload, each RN is assigned a unique RN Reference number (ID).

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### Upload Rental Notifications via CSV

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## Upload Rental Notifications via CSV

The Rental Notifications provided within your CSV file are visible in the tables below.  
Review your entries before proceeding to **Sign and Submit** to complete your submission

#### Rental Notifications

These are the Rental Notifications for residents added to this submission

Show  entries

Name	Tax Type	Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action
Joe Blogs	IT	1111111R	01/05/2023	1000	200.00	<a href="#">View</a>
Joe Blogs	IT	1111111R	01/05/2023	1000	200.00	<a href="#">View</a>
Smith Partnership	IT	0059138L	01/05/2023	10000	2000.00	<a href="#">View</a>
John Doe	IT	1234567A	01/05/2023	10000	2000.00	<a href="#">View</a>
Property limited	CT	7654321CH	01/05/2023	100000	20000.00	<a href="#">View</a>

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Figure 11: Review RNs from a CSV upload

The collection agent/tenant has an option to download a report on the RNs which failed the validation process.

### Failed RN Report

The failed RN report is in the form of a CSV file with details of (i) the failed RNs and (ii) the validation rule which triggered and caused the RN to fail.

**Note:** there is no **permanent** record held in ROS of the RN failures. **The collection agent/filer has a one-time opportunity to download the report of the failed RNs at the point of upload.**

A new upload record needs to be created for those payments that fail when the correct data is available. For example, say a collection agent uploads a CSV file of 500 RNs, of which 490 pass the validations and 10 fail. The accountable person will need to correct the data in the 10 failed RNs, as informed by the validation rules that triggered the failure and upload a new CSV file for the 10 RNs.

## 7 Managing Rental Notifications

Collection agents and tenants/others can examine all RNs they have submitted previously. There are various facilities available which enable collection agents and tenants/others to easily confirm that they have submitted all RNs that they are required to submit.

### 7.1 Searching Rental Notifications

Collection agents and tenants/others have a facility to search all the RNs that were successfully submitted. Search options can be refined using various filters, including:

- Year of payment
- Month of payment
- RN reference number (ID)
- Payment date
- Date RN was submitted
- Landlord name (or part of)
- Landlord Tax Registration number (or part of)

^ Rental Notifications - Non Residents

Show  entries

Rental Notification ID	Landlord Name	Tax Type	Tax Registration Number	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Submission Date	Action	Select All Rental Notifications
<input type="text" value="Filter by"/>	<input type="text" value="Filter by"/>		<input type="text" value="Filter by"/>	<input type="text" value="Filter by"/>			<input type="text" value="Filter by"/>		<input type="checkbox"/>
1003	sdfsd			01/04/2023	€1,000.00	€200.00	03/04/2023	<a href="#">View</a>	<input type="checkbox"/>
959	Name			30/03/2023	€1,000.00	€200.00	31/03/2023	<a href="#">View</a>	<input type="checkbox"/>

Showing 1 to 2 of 2 entries

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[View/Download CSV](#) [Generate PDF Acknowledgement](#)

Figure 12: Search for RNs

### 7.2 Generating a PDF acknowledgement for Rental Notifications

When the collection agent or tenant/other has completed a search, they can select either specific or all RNs from the results screen and generate PDF



Acknowledgements. The PDF acknowledgements can be issued to the landlord(s), if required, as proof that the RN was made.

### 7.3 Generating a Report of Rental Notifications

When the collection agent or tenant/other has refined their list of RNs in the search facility, they can view and generate a CSV report of all RNs listed in the search results.

The data in the CSV report is the same as the data which was uploaded for the RN (whether by CSV bulk upload or individual direct ROS input), plus the following:

- Rental Notification reference number (RNRN)
- Date the RN was submitted.

This CSV report is a useful tool for non-resident landlords or their tax agents to check or total RNs.

### 7.4 Amending a Rental Notification

Where an error is discovered in a rental notification, a collection agent or tenant/other can self-correct the record.

When the system goes live from 1 July 2023 the NLWT system will allow users to amend any non-financial aspect of a rental notification.

Once a RN is selected in the search functionality, the collection agent or tenant/other has the option to amend some or all fields of the RN with the exception of (i) Gross Payment amount, and (ii) changing the RN type, for example, an RN from a collection agent instead of an RN from a tenant.

Further functionality to amend will be released to users by mid July 2023. This includes the functionality to amend an RN Payment amount and deleting an RN entirely. While there will be flexibility to make amendments, there will be some restrictions around making amendments which have a financial effect; these limitations will be around ensuring the amendment does not alter the record of a landlord who has submitted his or her return for the year in which the amended RN relates. If a collection agent or tenant/other wishes to correct the record outside of these restrictions, he or she will need to contact Revenue through MyEnquiries with the details of the amendment.

**Rental Notification Detail : 959**
Amend
✕

**Details of Submission**

Specified Person Name	Name
Address	Address
Country of residence	USA
Phone Number	001123456789
Email Address	email@usa.com
Tax Registration Number	
Property LPT ID	01116010KH
Payment Date	30/03/2023
Gross Payment Amount	€1,000.00
Amount of Tax Withheld	€200.00

Close

Figure 13: Select an RN from the search screen and select Amend

The same validations are applied to an amended RN as on the original RN before the collection agent or tenant/other can sign and submit the amendment.

## 8 Tax Agents

Tax Agents (as distinct from collection agents) have full access to the NLWT system provided they are linked to their client for the IT/CT taxhead on Revenue's records. This permission can be given by an Agent/administrator from within the 'Admin Services' tab similar to all other ROS certificate permissions.

Tax Agents of landlords will find this functionality useful if they need to examine the RNs received in a given period, as they can extract this detail from the NLWT system in a CSV report. If necessary, they can also claim RNs for their clients if they know the LPT\_ID of their client's property.

## 9 Other issues for collection agents and tenants/others

### When should a Rental Notification be made following a rent payment?

The legislation (section 238(3) Taxes Consolidation Act 1997) regarding Rental Notifications states that the person making a payment in these circumstances (the tenant/other or collection agent) shall pay the withholding tax to Revenue "forthwith". Revenue's interpretation of this is that the RN should be made soon after the rent payment has been made. For those who do not prepare financial statements (individual tenants) this should be not more than 7 days after payment and deductions take place. For those who collect rents as an intermediary (collection agents) for non-resident landlords, this should be on or before the 1<sup>st</sup> day of the month following the month in which the rent is collected.

For tenants/others who pay rent at a frequency greater than monthly, for example, on a weekly basis, Revenue will accept one monthly RN which should be the accumulated value of all rental payments occurring in that month.

#### **Additional features of the system to be developed in future IT releases**

As noted previously further functionality for amending RNs that have a financial effect will be added to the system in mid-July.

In late July 2023, Revenue will add a new payment option – the RDI payment option for ROS users. Additional functionality will be added for amending/removing monthly repeat RNs and notifications received when those amendments are made. In December 2023, Revenue will add another payment option – card payment for both ROS and myAccount users.

#### **Preparing for NLWT - testing**

Revenue is providing an opportunity for collection agents to test a CSV file prior to the NLWT system going live. From mid-May, a collection agent can send a CSV file of all its clients through MyEnquiries. Revenue will test the file and report back (through MyEnquiries) on any exceptions found.

#### **If the collection agent does not make the RN, are they assessable?**

Yes – if the collection agent doesn't remit 20%, the agent is still chargeable and assessable for the income of the non-resident landlord.

#### **Registration issues for collection agents**

After the 2023 return is submitted (which contains the rental income from 1 Jan 2023 to 30 Jun 2023, collection agents that deduct withholding tax and provide the required information through the NLWT system are no longer required to submit returns (with the above exception). Collection agents can then cease the IT registration of their collection agent number.

#### **Tenants who pay the withholding tax through the PAYE credit system**

The PAYE credits system will not work under the new NLWT system. The tenant must have their Tax Credit Certificate adjusted to remove the payments being remitted via their PAYE income. The tenant will need to make RNs through the NLWT system, or the non-resident landlord will need to engage a collection agent.

#### **Role of collection agent in NLWT**

Under the Non-Resident Landlord Withholding Tax (NLWT) collection agents will:

- collect the rent from the properties, and
- withhold and remit 20% of the rent payments to Revenue and submit this with an RN in the NLWT system.

Collection agents will no longer file annual returns for non-resident landlords (with the above exception). A tax agent can file a return on behalf of a non-resident landlord, but a collection agent cannot file a return behalf of a non-resident landlord.

#### **What if the rented property is owned jointly and only 1 landlord is non-resident**

The NLWT system requires that an RN and related deduction is made in respect of the payment made directly to the non-resident landlord.

## 10 NLWT access for non-resident Landlords

Non-resident landlords should confirm certain information to either their collection agent or tenant/other to enable them to fulfil their obligations under the new legislation. Among others, the key items of information include:

- Confirmation of their non-resident status
- Confirmation of their Tax Reference number (noting Income tax or Corporation Tax as appropriate)
- Confirmation of the LPT ID of the rental property.

These identifiers will enable the collection agent or tenant/other to make RNs on the new system which ensures the withheld payments will be credited to the non-resident landlord when they make their annual return.

Non-resident landlords have two aspects of functionality within the NLWT system, to View Rental Notifications and Claim Rental Notifications.

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### Manage Non-Residential Landlord Withholding Tax

[← ROS homepage](#)

## Non-resident Landlord Withholding Tax (NLWT)

#### Upload Rental Notification

You can provide the rental notification data by direct entry or by using the CSV upload option.

[Input Rental Notification](#) [Upload Rental Notification CSV File](#)

#### Manage Rental Notifications

This function allows you to search and amend rental notifications filed by you.

[Manage Rental Notifications](#) [Manage Direct Debit Mandate](#)

#### NLWT Withheld from You

This facility will allow you to view Rental Notifications where NLWT was withheld from you.

[View Rental Notifications](#) [Claim Rental Notifications](#)

Figure 14: Item in RED shows functionality for Non-resident landlords



## 10.1 Viewing Rental Notifications

Like collection agents and tenants, non-resident landlords have a facility to search all the RNs where NLWT was withheld from them. Search options can be refined using various filters, including:

- Year of payment
- RN reference number (ID)
- Payment date
- Date RN was submitted
- Tenant or collection agent name (or part of).

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### Search Rental Notifications

← Back

#### Rental Notifications Withheld From You

\* Please select a year:

2023

**Search**

**Rental Notifications**  
Show 10 entries

Rental Notification ID	Collection agent/tenant Name	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action	Select All Rental Notifications
Filter by ID	Filter by Name	Filter by Paym				<input type="checkbox"/>
308	Test Test	20/04/2023	€5,000.00	€1,000.00	<a href="#">View</a>	<input type="checkbox"/>
305		14/04/2023	€1,000.00	€200.00	<a href="#">View</a>	<input type="checkbox"/>
306	Test Test	13/04/2023	€2,000.00	€400.00	<a href="#">View</a>	<input type="checkbox"/>
307	Test Test	09/04/2023	€5,000.00	€1,000.00	<a href="#">View</a>	<input type="checkbox"/>

Showing 1 to 4 of 4 entries

Previous 1 Next

**View/Download CSV** **Generate PDF Acknowledgement**

Figure 15: Search for RNs where NLWT was withheld from you

Non-resident landlords can also generate a report of all RNs and export this to a CSV file, and generate a PDF acknowledgement of RNs, if desired.

## 10.2 Claiming Rental Notifications

Since tenants/others have the option of making a RN without using the TRN of the non-resident landlord, that landlord must claim the RNs made using this method. This is done by selecting the Claim Rental Notification option in NLWT.

The non-resident landlord must enter the year to search for unclaimed RNs, and then the LPT ID of their rented property. The NLWT system will display all RNs with that property LPT ID not already associated with a non-resident landlord. The non-resident landlord should then select the RNs they wish to claim (multiple selections possible) and click Next.

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### Search Rental Notifications

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#### Claim Rental Notifications

\* Please select a year:  
2023

\* Property LPT ID:  
037144770H

Search

**Rental Notifications**  
Show 10 entries

Search:

Rental Notification ID	Collection Agent/Tenant Name	Payment Date	Gross Payment Amount	Amount of Tax Withheld	Action	Select All Rental Notifications
308	Test Test	20/04/2023	€5,000.00	€1,000.00	<a href="#">View</a>	<input type="checkbox"/>

Showing 1 to 1 of 1 entries

Previous 1 Next

Cancel Next

Figure 16: Stage 1 in Claiming an RN with no Landlord TRN

The non-resident landlord should then enter their Tax Type (IT/CT) from the drop-down menu. Once submitted, their Tax Reference number and Tax type will be associated with this RN (or multiple RNs). It will then appear when they search for RNs where they have had NLWT withheld from them, and this credit will be pre-populated on their annual returns.

The screenshot shows the Revenue 'Input Rental Notifications' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main heading is 'Input Rental Notifications'. Below this, there is a 'Back' button with a left arrow. The 'Tax Type' field is a dropdown menu with an information icon. The dropdown is open, showing the following options: 'IT', 'None', 'IT' (highlighted in blue), 'CT', and 'VAT'. Below the dropdown is a 'Cancel' button. To the right of the dropdown is a 'Next' button with a right arrow.

Figure 17: Stage 2 of claiming an RN

## 11 Other issues for Non-resident landlords

### Ensure your collection agent or tenant/other party is ready

The easiest way for a non-resident landlord to ensure that their collection agent or tenant (or other party paying rent directly to them) is ready to make their RNs is to (i) provide them this Tax and Duty Manual outlining the system, and (ii) provide them the details they need to make RNs, namely:

- Non-resident landlord's name and address
- The LPT ID for the rental property
- The non-resident's landlord's Tax Reference Number (TRN) and tax type
- Phone number or email address.

### Pre-population of credits on annual returns

Only RNs which have an associated TRN and tax type will appear on the annual return. Similarly, only RNs which have an associated TRN and tax type will appear in a search to manage RNs where NLWT has been withheld from rental payments.

Non-resident landlords will therefore need to claim those RNs for this functionality to appear for them.

### Dealing with a change of ownership

RNs can only be claimed by landlords who are recorded as the designated owner of a property at the time of payment date (not the submission date) in the RN. The system uses the LPT ID to ensure that no one else can claim an RN even if they know the LPT ID, as they must have been recorded as the designated owner of the property.

LPT ID records are updated by Revenue on a regular basis and typically occur once the stamping documents are processed when a change of ownership occurs. Since there can be a delay in conveyancing of properties, this can affect the updating of records in Revenue which note that a new property owner is in place. This in turn could cause delay where a non-resident landlord is unable to claim the RN, as the

records updating their ownership are still pending. If this occurs, non-resident landlords should contact Revenue through MyEnquiries to resolve the issue.

### **Pre-population of annual returns**

NLWT is being introduced mid-year in 2023. Therefore, the pre-population of the 2023 period returns will not occur, since the values on the return would be incomplete and confusing. The first period where pre-population of the annual returns will occur is the 2024 return.

### **Frequency of rental payments**

The frequency when tenants/others pay rent to landlords is a matter between the parties. However, it is worth noting that if the frequency of payments is monthly, tenants/others can avail of the repeated RN facility in the NLWT system. This will ensure no RN is accidentally missed by tenants.

### **Registration issues for non-resident landlords**

Non-resident landlords should be registered for IT/CT (as appropriate). This registration is required to enable them to submit their annual return. Non-resident landlords may, if they wish, arrange for a tax agent to represent them. The tax agent can register their clients for the appropriate tax and can also submit their clients' annual returns on their behalf.

### **Filing RNs when the rented property is owned jointly but the non-resident landlords are filing tax returns on the basis of separate assessment**

Non-resident couples do not qualify for joint assessment and are required to file separate tax returns. For the tax withheld to be credited to each non-resident landlord, even when it is paid to a joint bank account, an RN is required for the payment to each landlord. Accordingly, the non-resident landlords need to provide the relevant information to their tenants/direct payers to enable the RNs and tax deducted to be linked to both non-resident landlords' records.

### **Potentially two returns for one year**

If non-resident landlords engage a collection agent, that collection agent was considered chargeable and would submit a return (Form 11) for that rental income. Since NLWT is being introduced mid-year, there are special arrangements in this scenario for the 2023 period.

The collection agent should submit a return for the rent collected for the period from 1 Jan 2023 to 30 Jun 2023 under the old paper system. The non-resident landlord must submit their own return for the rent collected from 1 Jul 2023 to 31 Dec 2023 – this return may also contain all other income the non-resident landlord has earned for the 2023 period. Non-resident landlords may engage a tax agent (as distinct from collection agent) to represent them and submit the 2023 return on their behalf.

For all years 2024 et seq. the non-resident landlord (or their tax agent if there is one on record) will submit one return containing all income earned by the non-resident landlord.



## 12 Credits on withheld payments for non-resident landlords

There is no option for interim refunds for non-resident landlords who have NLWT withheld from them. The only method to obtain access to the credits is to submit the annual return (either the Form 11 or CT1, as appropriate). The credits can be offset against any tax liability generated in the return, and any excess will be refunded to the non-resident landlord.

Refunds are issued from Revenue by Electronic Refunds Transfer. Taxpayers should make sure to enter their BIC and IBAN into ROS/myAccount.

- myAccount customers can see the 'Update Bank Details for Refund' screen on the 'Manage My Record' card, and
- ROS customers can the 'Refunds' link under 'Payments & Refunds' and select 'Manage EFT'.

A more recent version of this manual is available.

## Appendix – Acknowledgment of payment notifications

Acknowledgment requestor name

Address 1

Address 2

Address 3

Address 4

Eircode



# Revenue



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### Acknowledgement of Rental Notifications made under NLWT

This acknowledgement provides the details contained in Rental Notifications to Revenue.

Collection agent or Tenant Name: **Collection agent or tenant XYZ**

Filer type: **“Collection agent” or “Tenant”**

Non-resident Landlord Name: **Joe Blogs**

Non-resident Landlord Tax Ref No.: **1234567A or “Not provided”**

LPT ID: **LPT ID provided in RN**

Date of Payment	Amount of Payment	NLWT Deduction	Payment Notification Ref No.
01/07/2021	€,1000.00	€200.00	123456789C

The LPT ID noted above is a key requirement for non-resident landlords when making a claim to an RN which have been withheld and remitted to Revenue.

Yours faithfully,

Branch Manager's Name

Branch

Date acknowledgement created – dd/mm/yyyy