

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 updated July 2024

Table of Contents

| | | |
|-------|--|----|
| 1 | Introduction | 4 |
| 2 | Background to NLWT | 5 |
| 3 | NLWT system | 5 |
| 3.1 | Inputting a Rental Notification..... | 8 |
| 3.2 | Validations for collection agent and tenant/other filings | 8 |
| 3.3 | Submission of a Rental Notification by a collection agent | 9 |
| 3.3.1 | Selecting the correct Tax Type..... | 9 |
| 3.4 | Submission of a Rental Notification by a tenant/other party | 10 |
| 3.5 | Gross payment definition..... | 10 |
| 3.6 | Rental payment date..... | 11 |
| 4 | Submitting details of a Rental Notification | 11 |
| 5 | Setting up a repeat Rental Notification and creating a bank mandate..... | 12 |
| 5.1 | Set-up repeat RN..... | 13 |
| 5.2 | Creating a mandate..... | 13 |
| 5.3 | Advice in setting up a mandate and questions arising..... | 14 |
| 5.3.1 | Avoiding overpayments..... | 14 |
| 5.3.2 | Frequency of payment and expiry of mandates | 17 |
| 6 | Managing mandates | 17 |
| 7 | Uploading bulk Rental Notifications by CSV file..... | 18 |

| | | |
|-------|--|----|
| 7.1 | Step 1 – Upload Rental Notifications | 18 |
| 7.1.1 | CSV validations in Step 1..... | 19 |
| 7.1.2 | CSV Review in Step 1 | 20 |
| 7.2 | Step 2 – Validate TRN/LPT ID and arrange payment..... | 22 |
| 7.2.1 | CSV validations in Step 2..... | 22 |
| 7.2.2 | CSV Review in Step 2 | 22 |
| 7.2.3 | Payment in Step 2..... | 23 |
| 8 | Managing Rental Notifications..... | 23 |
| 8.1 | Searching Rental Notifications | 23 |
| 8.2 | Generating a PDF acknowledgement for Rental Notifications..... | 24 |
| 8.3 | Generating a Report of Rental Notifications..... | 24 |
| 8.4 | Amending a Rental Notification | 24 |
| 9 | Rented property with no LPT ID..... | 25 |
| 9.1 | Creating a commercial Premises/Land ID | 25 |
| 10 | Tax Agents..... | 28 |
| 11 | Other issues for collection agents and tenants/others..... | 29 |
| 12 | NLWT access for non-resident Landlords..... | 31 |
| 12.1 | Viewing Rental Notifications..... | 32 |
| 12.2 | Claiming Rental Notifications..... | 33 |
| 13 | Other issues for Non-resident landlords..... | 35 |
| 14 | Credits on withheld payments for non-resident landlords | 37 |
| | Appendix 1 – Acknowledgment of payment notifications | 38 |
| | Appendix 2 – ROS Certificate and sub-certificate queries | 39 |
| | Appendix 3 – Extracts from Notes for Guidance..... | 40 |

1 Introduction

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

Legislative background

Section 1041 Taxes Consolidation Act 1997 (TCA) provides that a person (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. Where a non-resident landlord has a resident chargeable collection agent to meet the obligations, they should confirm that position to the tenant/other party in the event of any queries where the tenant/other party is concerned about the obligations that may fall on them under section 238(3).

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 NLWT system allows tenants/other direct payers and collection agents to:

- input Rental Notifications (RNs) for residential or commercial/agricultural properties
- 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
- pay NLWT deductions (which can be linked with the rented property/non-resident landlord).

The NLWT system allows 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 or Commercial 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 ended, and non-resident landlords will need to ensure that either their tenants/direct payers or their collection agent is inputting RNs, providing the information specified in legislation, and 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 updated provisions to notify, provide the required information and remit the deduction. 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 enables 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.

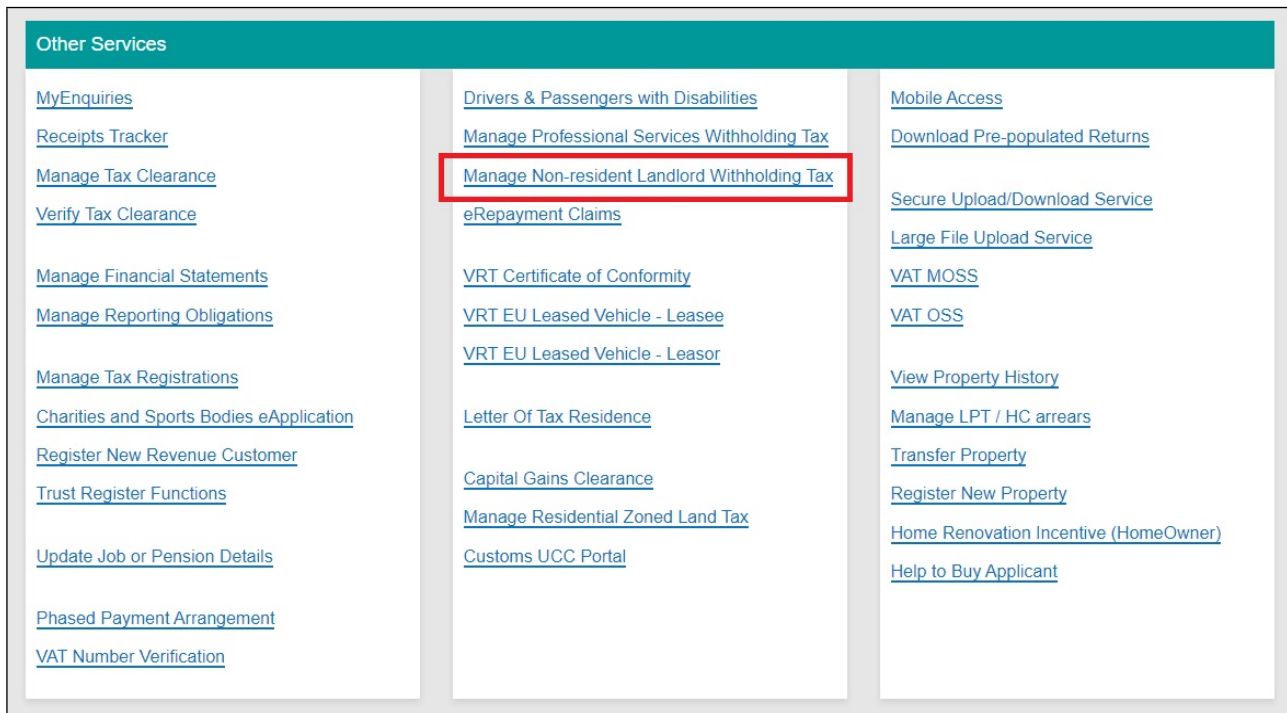


Figure 1: NLWT link on ROS home page

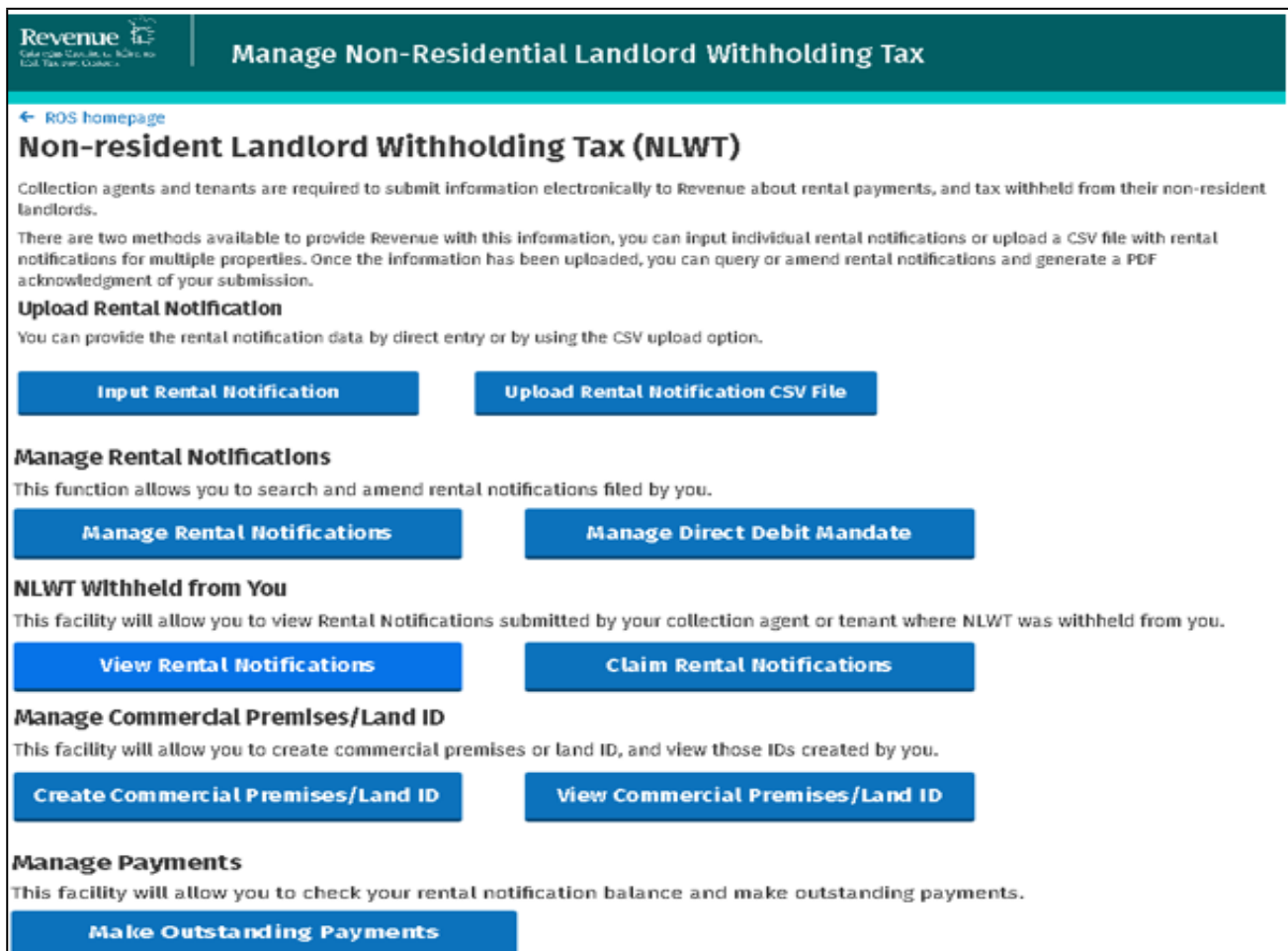


Figure 2 NLWT home page on ROS

Stakeholders in NLWT who are not registered on ROS (typically tenants who are 'PAYE only') can access the NLWT system using myAccount, with the NLWT link on the 'Manage My Record' card.

Manage My Record

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

[Learn more](#)

| | |
|---|--|
| My Profile | Tax Registrations |
| My Enquiries | Trust Register Functions |
| Receipts Tracker | Tax Clearance |
| My Documents | Update Bank Details for PAYE Refunds |
| Letter of Tax Residence | Update Civil Status |
| Upload Supporting Documents | VAT Number Verification |
| Capital Gains Clearance | Manage Professional Services Withholding Tax |
| Registration Status Letter | Manage Non-resident Landlord Withholding Tax |

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

Revenue Revenue for Ireland

Manage Non-Residential Landlord Withholding Tax

[myAccount Homepage](#)

Non-resident Landlord Withholding Tax (NLWT)

Collection agents and tenants are required to submit information electronically to Revenue about rental payments, and tax withheld from their non-resident landlords.

There are two methods available to provide Revenue with this information, you can input individual rental notifications or upload a CSV file with rental notifications for multiple properties. Once the information has been uploaded, you can query or amend rental notifications and generate a PDF acknowledgment of your submission.

Upload Rental Notification

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

[Input Rental Notification](#)

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 submitted by your collection agent or tenant where NLWT was withheld from you.

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

Manage Commercial Premises/Land ID

This facility will allow you to create commercial premises or land ID, and view those IDs created by you.

[Create Commercial Premises/Land ID](#) [View Commercial Premises/Land ID](#)

Manage Payments

This facility will allow you to check your rental notification balance and make outstanding payments.

[Make Outstanding Payments](#)

Figure 4: myAccount NLWT screen

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

The 'Tenant/Other' option is for any person/entity paying rent **directly** to the non-resident and includes public bodies such as local authorities paying rent support to a non-resident landlord, even if the entity is not the tenant. Note that an RN can be submitted with a forward date up to 7 days into the future.

3.2 Validations for collection agent and tenant/other filings

There are 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, but the TRN is not mandatory if it is not known. However, If the tenant/other does 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 unique LPT ID of rented residential property, which can be obtained from the non-resident landlord. The non-resident landlord is obliged to provide the LPT ID to their tenant/other renter or collection agent to enable them to complete an RN. The [website guidance](#) is that "each separate dwelling should be treated as a separate residential property that incurs a separate LPT liability." If landlords do not have a unique LPT ID, Revenue should be contacted to obtain the LPT ID or a unique property ID.

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

[...]

Tenants/Other filers inputting an RN for a commercial or agricultural property can create a commercial ID, as per [paragraph 9](#) below.

Depending on whether the filer is a collection agent or tenant/other, different information is required when inputting an RN. The fields for both are shown in the table, with the fields for collection agent in figure 5 below and the fields for a tenant shown in figure 6.

| Fields (Mandatory or Optional) | Collection Agent | Tenant/Other |
|--|------------------|--------------|
| Filer type | mandatory | mandatory |
| Landlord Tax type (IT/CT/VAT) | mandatory | optional |
| Landlord TRN/PPSN | mandatory | optional |
| Landlord Name | mandatory | mandatory |
| Landlord Address | mandatory | mandatory |
| Landlord Country of residence | | mandatory |
| Landlord email address or phone number | | mandatory |
| Property LPT ID | mandatory | mandatory |
| Property Address | mandatory | mandatory |
| Property Eircode | optional | optional |
| Rental Payment Date (date of payment not date of RN submission) | mandatory | mandatory |
| Payment Gross (exclude VAT) | mandatory | mandatory |

| Fields (Mandatory or Optional) | Collection Agent | Tenant/Other |
|--|------------------|--------------|
| Payment Deduction (calculated automatically at 20% of gross) | calculated | calculated |

3.3 Submission of a Rental Notification by a collection agent

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Input Rental Notifications

[← Back](#)

Input Rental Notification

Please enter your details of Rental Notification below.

I am making this RN as a: * ⓘ
Collection Agent

Landlord Name *
Landlord's name

Landlord Tax Type * ⓘ
IT

Landlord Tax Registration Number *
1234567A

Landlord Address *
landlord's address

Property ID *
7865432AH

Property Address *
1 Main St, Town, County

Property Eircode
I22 12ZZ

Rental Payment Date * ⓘ
DD/MM/YYYY
30/05/2024

Gross Payment Amount * ⓘ
1000.00

Amount of Tax Withheld *
200.00

Repeat the rental notification
 Yes No

Cancel **Next →**

Figure 5: 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).

- Non-resident landlords earning income in the State, must be registered for either 'IT', 'CT', or 'VAT'. The collection agent submitting the RN must include a (i) 'tax type' - one of the three tax type options, and (ii) 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 RNs 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. The information fields to be completed are slightly different, as highlighted below.

Revenue
Cúis agus Cúistáin na Míreann
Irish Tax and Customs

Input Rental Notifications

← Back

Input Rental Notification

Please enter your details of Rental Notification below.

I am making this RN as a: * ⓘ

Tenant

Landlord Name *
Landlord's name

Landlord Tax Type ⓘ
IT

Landlord Tax Registration Number
1234567A

Landlord Address *
landlord's address

Landlord Country of residence *

Landlord Phone Number *

Landlord Email Address *

Property ID *
7865432AH

Property Address *
1 Main St, Town, County

Property Eircode
I22 12ZZ

Rental Payment Date * ⓘ
DD/MM/YYYY
30/05/2024

Gross Payment Amount * ⓘ
1000.00

Amount of Tax Withheld *
200.00

Repeat the rental notification
 Yes No

Cancel Next →

Figure 6: Input RN as a Tenant or Other (including public body paying rent directly to non-resident landlord)

3.5 Gross payment definition

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

3.6 Rental payment date

The date to be entered is the date the rent was paid to the non-resident landlord. The payment date cannot be later than 7 days from the date the RN is being made.

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 (and proceed or cancel if not correct) or submit another RN prior to progressing to the payment screens.

Revenue
Cúim againn Cúimseán na hÉireanna
Irish Tax and Customs

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 | View |

Previous Next

[Cancel](#) [Next →](#)

Figure 7: 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 to enable the NLWT deduction to be remitted to Revenue. There are a number of payment options:

- by credit card
- by debit card
- setting up a debit instruction from a bank account
- setting up a debit instruction from a saved bank account.

There is an option for an email confirmation of the payment instruction, provided the email address is entered on the screen.

Revenue
The Department of Finance

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.

From 1 October 2023, Revenue will no longer accept payment from Commercial Credit Cards. A warning message will be displayed if a Commercial Credit Card number is entered. Please contact your card provider if you are unsure of your card type.

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

17/06/2024

By Credit card

By Debit card

Using my bank account

Saved Bank Account

IBAN

BIC (optional)

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.

Save bank account for future payments.

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

A confirmation mail will be sent to the below address.
You can remove it if you do not want confirmation or change it to a different email address.

[Next →](#)

Figure 8: Enter payment details screen

The figure above shows the payment screen, with the payment option “Using my bank account”. The collection agent or tenant must enter their BIC/IBAN, and optionally may choose to save this BIC/IBAN and/or enter an email address for confirmation.

5 Setting up a repeat Rental Notification and creating a bank mandate

The NLWT system provides a facility for both collection agents and tenants/others to set up a repeat RN. The facility may be more useful for tenants, but it is available to both tenants and collection agents. The facility creates an instruction to generate an RN at monthly intervals (see 5.1) including the instruction to remit (or pay) the deduction from the tenant’s/collection agent’s bank (see 5.2).

Note: it is acknowledged that the repeat RN function was not working correctly for a period. The facility for setting up repeat RNs was fixed and working with effect from October 2023.

5.1 Set-up repeat RN

To set up a repeat RN, a filer should select the “Yes” button to the “Repeat the rental notification” question at the bottom of the Input RN screen.

The screenshot displays the 'Input RN' screen with the following fields and options:

- Property Address ***: Text input field containing 'Rent address'.
- Property Eircode ***: Text input field containing 'A22A2D2'.
- Payment Date * ⓘ**: Date input field showing '01/05/2023' with a calendar icon.
- Gross Payment Amount * ⓘ**: Text input field containing '2000.00'.
- Amount of Tax Withheld ***: Text input field containing '400.00'.
- Repeat the rental notification**: A section highlighted with a red border, containing two radio buttons: 'Yes' (selected) and 'No'.

At the bottom of the screen, there are two blue buttons: 'Cancel' on the left and 'Next →' on the right.

Figure 9: For Repeat RN - select "Yes" at the bottom of the Input RN screen

The collection agent or tenant/other will be brought to the review submission screen. The difference with a repeat RN is that there is no option provided to add further RNs.

5.2 Creating a mandate

As per paragraph 4 above, 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 proceed 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 ‘11’ will result in a year’s deductions, since 11 plus the 1st initial RN will make for 12 monthly RNs being input, i.e. a year of RNs)

- frequency – the only option available for repeat instructions from banks is ‘monthly’
- name of the account holder (typically tenant or collection agent name) and
- 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.

5.3 Advice in setting up a mandate and questions arising

5.3.1 Avoiding overpayments

There is no way to create a Direct Debit mandate for future RNs without making an RN for a rent payment in the past, as part of the process. To address the risk that a duplicate RN can be made initially, collection agents (or tenants/others) should set up a direct debit mandate only after the first rent payment has been made. (RNs should always be made in the NLWT system after the rent has been paid.)

For example, a tenant paid rent on 21 May 2024 and will pay rent on this date each month for a year. A filer (collection agent or tenant) wishes to set up a repeat RN and related direct debit mandate. The NLWT system will make the RNs automatically and the payment instruction will be processed, according to the detail input by the filer.

There are seven steps covering the notification and payment mandate.

- a) The filer should wait until a few days after the rent is paid (say 28 May) and then log into the NLWT system (via ROS or myAccount).
- b) Select “Input Rental Notification” from the options
- c) Enter the RN for the rent payment made on 21 May, select repeat RN and click Next (as per [paragraph 5.1](#))

The screenshot shows a form with the following fields and values:

- Rental Payment Date ***: 21/05/2024 (highlighted with a red box)
- Gross Payment Amount ***: 1000.00
- Amount of Tax Withheld ***: 200.00
- Repeat the rental notification**: Yes No (highlighted with a red box)

Figure 10: Repeat RN, noting date of payment and selecting Yes to repeat the RN

- d) Note the RN details on the Review submission summary screen and click Next.

- e) Enter the payment details for the single RN for 21 May, your email address, and Click Next. The payment details will default to today's date for card payments and payments from a bank account. This is the payment date for the first payment.

How would you like to pay?

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

From 1 October 2023, Revenue will no longer accept payment from Commercial Credit Cards. A warning message will be displayed if a Commercial Credit Card number is entered. Please contact your card provider if you are unsure of your card type.

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

29/05/2024

Using my bank account

IBAN

BIC (optional)

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.

Save bank account for future payments. [i](#)

Figure 11: Payment instruction for the first RN

- f) The filer then creates a Direct Debit Mandate for the next 11 RNs. With the first RN this makes 12 RNs in total. It is important to input the date of the **next** RN, which is the date when the payment will be taken from the bank – i.e. 28 June 2024 which is a few days after when the June rent is to be paid. So from this date and on the 28th of each subsequent month, an RN will be made and a payment will be taken from the IBAN provided for a total of 11 months. Including the RN for 21 May made earlier, this will be 12 RNs in total for the year's rent.
- g) Note the summary screen for future RNs and click Submit.

Create Mandate

Please enter your bank account details and read and accept the terms and conditions.
An initial payment will process today on submission of this rental notification.
Recurring payments will commence from the first processing date selected below.
Your bank account will be debited two working days after the processing date.

Payment Details

Payment Amount (Euro)

First Processing Date (DD/MM/YYYY)

Number of Payments

Frequency

Figure 12: Create mandate for monthly RNs and debit instructions

A summary screen will be displayed seeking confirmation of all the details of the monthly mandate, and the filer is required to make the declaration and 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.

Create Mandate

Summary

Are these details correct? [Edit](#)

Payment Details

Payment Amount (Euro)
200.0

First Processing Date
2024-06-28

Number of Payments
11

Frequency
Monthly

[Edit](#)

Bank Details

Name of Account Holder

Address of Account Holder

IBAN

[Edit](#)

Figure 13: Summary screen (extract of payment and bank details)

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

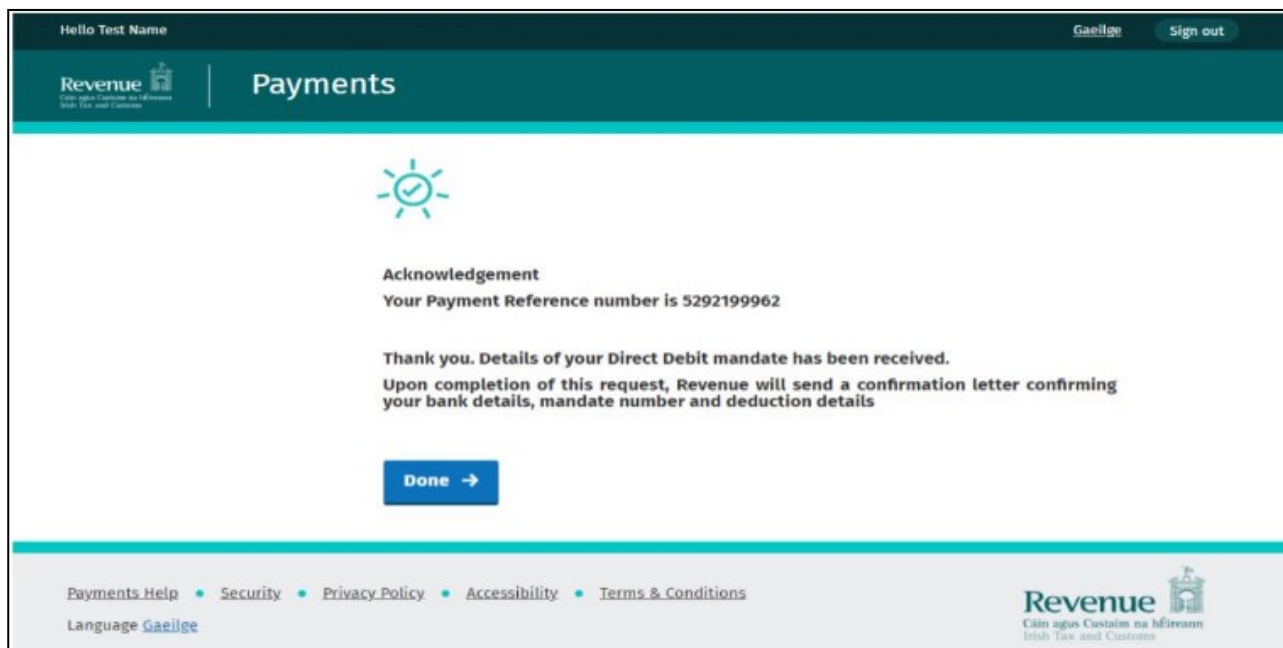


Figure 14: Acknowledgement of payment instruction

5.3.2 Frequency of payment and expiry of mandates

When a repeat notification and payment frequency is selected, the NLWT system will proceed until the set frequency is expired. Note, there is no email or other notification issued to the filer to advise that the direct debit period is expiring or has expired. If a filer sets up a direct debit for 6 monthly payments, after the last (sixth) payment the direct debit is updated to inactive and is no longer processed.

Furthermore, direct debits are not processed indefinitely. Instead the debit instruction is based on the frequency input by the filer when setting up the payment instruction. The NLWT system processes the number of payments entered by the filer, and the direct debit instruction is updated to inactive after the last payment and no further payments are taken from the account.

If a customer wants to amend or update the direct debit mandate, he or she needs to cancel the existing mandate and create a new one. This facility is accessible in the 'Manage Direct Debit Mandate' link.

6 Managing mandates

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

The Manage Mandates screen shows the detail of the mandate, including the frequency, amount, the first processing date, the number of direct debits, the next processing date and the remaining direct debits. There is an 'action' column which gives the filer the option to cancel/amend the mandate.

Revenue
Cuidé agus Cuidim do Múinteoir
Irish Tax and Customs

Payments

[← Back to My Services](#)

Manage Mandates

Show entries

| Mandate Number | IBAN | Frequency | Payment Amount | First Debit Date | Payment Type | Actions |
|----------------|------------------------|-----------|----------------|------------------|--------------|------------------------|
| P10002869 | IE29ULSB98603040147070 | Monthly | €400.00 | 2023-05-17 | Tax Payment | Cancel |
| P10002792 | IE58BOFI90334915520375 | Monthly | €1,000.00 | 2023-04-30 | Tax Payment | Cancel |

Showing 1 to 2 of 2 entries

Previous Next

Figure 15: 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.

7 Uploading bulk Rental Notifications by CSV file

The CSV bulk upload of RNs is available to both tenants/others and collection agents; however, it is available on ROS only (the CSV file option is not available on myAccount). It is likely that this facility will be used by collection agents or tenant/other entities such as local authorities.

The CSV file upload process is a 2-step process

1. Upload RNs and have their format validated, then Sign and Submit
2. Validate Tax Reference numbers against their LPT-IDs, arrange payment and Sign and Submit

7.1 Step 1 – Upload Rental Notifications

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 16](#)).

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.

Furthermore, 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 |

| Field | Tenant/Other | Collection agent |
|----------------------------|--|------------------|
| 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 | Optional | Optional |
| paymentDate | Populate | Populate |
| grossPaymentAmount | Populate | Populate |

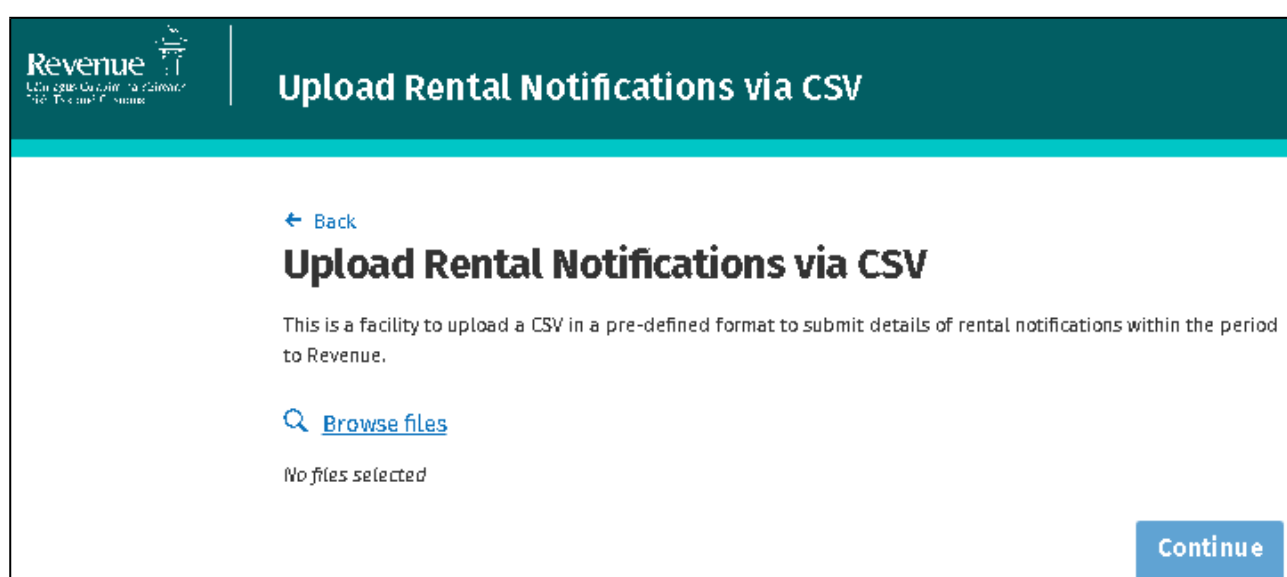


Figure 16: CSV file upload screen

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 [7.1.1](#)).

7.1.1 CSV validations in Step 1

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:

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

Specific CSV file validations on each RN line item are:

- 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. Eircode entered must be formatted correctly (Eircodes are optional)
- m. Irish TRN (including the LPT ID) cannot have more than 9 characters. W numbers will be rejected, as will numbers of invalid format
- 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 calendar year. Separate CSV files are needed for each calendar year (or part of).
- s. Payment value must be a positive number and less than 1 billion


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

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

7.1.2 CSV Review in Step 1

When the CSV file upload passes the initial review (as per the general file validations at 7.1.1 (a) to (f) above), the collection agent/filer is presented with a view of each of the RNs which passed full validation ([figure 17](#)).

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


Upload Rental Notifications via CSV

[← Back](#)

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 | View |
| Joe Blogs | IT | 1111111R | 01/05/2023 | 1000 | 200.00 | View |
| Smith Partnership | IT | 0059138L | 01/05/2023 | 10000 | 2000.00 | View |
| John Doe | IT | 1234567A | 01/05/2023 | 10000 | 2000.00 | View |
| Property limited | CT | 7654321CH | 01/05/2023 | 100000 | 20000.00 | View |

Previous Next

Figure 17: 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 Step 1

The failed RN report for step 1 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.**

If any of the RNs fail validation, the entire file will not be processed. The collection agent/filer has to examine the report for the specific RNs failing validation, correct them, and re-submit the revised (and entire) CSV file again.

Completing Step 1

If there are no issues with the RNs in the CSV file, the filer can proceed to sign and submit, which completes Step 1 of the process. Collection agents/filers will receive an NLWT inbox item to their Revenue record; this inbox item contains the CSV reference number, which will appear in Step 2 of the process.

Note: The RNs will **not** appear as submitted RNs on the record in the NLWT system until Step 2 has been completed.

7.2 Step 2 – Validate TRN/LPT ID and arrange payment

Step 2 of the process is initiated by selecting the **Upload Rental Notification CSV file**, on the Manage Non-resident Landlord Withholding Tax screen ([figure 2](#)).

The collection agent/filer is presented with a 'Select Uploaded Rental Notifications Reference' screen, and they should select the reference number from the CSV file they uploaded in Step 1. There will only ever be one reference number in the menu for selection, because a filer must complete both steps with that CSV file before a different (or new) CSV file can be uploaded.

Figure 18 – Select Reference number for CSV from Step 1

7.2.1 CSV validations in Step 2

Specific CSV file validations on each RN line item are:

- Irish TRN and tax type is subject to validation to confirm a Revenue record for this TRN and tax type
- LPT ID is validated to confirm it is linked to the specified Irish TRN of the non-resident landlord

Failed RN Report Step 2

The failed RN report for step 2 is also 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: Again, 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.**

If any of the RNs fail validation the entire file will not be processed, and the CSV upload option will reset to Step 1 of the process. The collection agent/filer should examine the report for the specific RNs failing validation, correct them, and re-submit the revised (and entire) CSV file again.

7.2.2 CSV Review in Step 2

When the CSV file upload passes the second validation, the collection agent/filer is presented with a view of each of the RNs which passed full validation similar to step 1 (Figure 17).

7.2.3 Payment in Step 2

When the collection agent or tenant/other clicks 'Next' on the Review screen, he or she is brought to the payment screen. As with making the payment for a standard RN, 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. Again, there is an option for an email confirmation of the payment instruction, provided the email address is entered on the screen (Figure 8).

Completing Step 2

Once payment details have been entered, the user can proceed to sign and submit, which will complete Step 2 of the process. The RNs will **now** appear as submitted RNs appearing on the record in the NLWT system for both the collection agent/filer, and the non-resident landlord.

8 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.

8.1 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 | View | <input type="checkbox"/> |
| 959 | Name | | | 30/03/2023 | €1,000.00 | €200.00 | 31/03/2023 | View | <input type="checkbox"/> |

Showing 1 to 2 of 2 entries

Previous Next

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

Figure 19: Search for RNs

8.2 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.

8.3 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.

8.4 Amending a Rental Notification

Where an error is discovered in an RN, a collection agent or tenant/other can self-correct the record. Users can amend or delete an RN until the end of February of the following year (before 1 March). Once an 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 changing the RN type, for example, an RN from a collection agent instead of an RN from a tenant.

If a collection agent or tenant/other wishes to correct the record after the 1 March deadline, 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 20: Select an RN from the search screen and select Amend

This amendment will only apply to this selected Rental Notification. You have a Direct Debit setup for future rental notifications and payments. If you wish to update the rental payment amounts, please cancel the existing Direct Debit and setup a new one with correct amount.

Continue

Figure 21: Advisory message to filer to update the payment mandate when amending the RN

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.

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

[...]

9 Rented property with no LPT ID

There are three rented property classifications where the non-resident landlord will not have access to an LPT ID.

1. Commercial property
2. Agricultural property (land)
3. Long-term leases where the tenant assumes designated owner status and will pay the LPT liability on behalf on their landlord

The first two classifications (commercial and agricultural property) do not have an LPT ID as they are not under the remit of Local Property Tax.

The third classification represents a small number of residential properties leased over the long term, and under the terms of the lease the tenant pays LPT on the property. This is a common clause when a landlord leases their residential property to a Local Authority for a long term.

In these cases, the non-resident landlord needs to generate an ID, equivalent to the LPT ID. This is done in the NLWT system under the **Create Commercial Premises/Land ID** function, on the Manage Non-resident Landlord Withholding Tax screen ([figure 2](#)).

Note: It is up to the non-resident landlord to generate the ID and **provide** this ID to their tenant or collection agent in place of an LPT ID. **The tenant/other or collection agent cannot generate this ID number for their non-resident landlord.**

9.1 Creating a commercial Premises/Land ID

Non-resident landlords need to select either “Commercial Premises” (for either commercial property or residential property on long term leases) or “Land” (for agricultural property).

Register/View Commercial Premises or Lands

[← Back](#)

Address of Rental Tenancy

Please enter address details of rental tenancy

This is a Commercial Premise or Land *

Please select

- Please select
- Commercial Premises
- Land

Figure 22 Register new Commercial or Agricultural property

If Commercial Premises is selected, the non-resident landlord must enter the address of the property.

Register/View Commercial Premises or Lands

Address of Rental Tenancy

Please enter address details of rental tenancy

This is a Commercial Premise or Land *

Commercial Premises

Address Line 1 *

Shop at Main St

Address Line 2 *

Town name

Address Line 3

City name

Property Eircode

I confirm that this is a commercial premises or land and is not a residential property.

Next →

Figure 23 Input Address of property

If land is select the non-resident must enter (i) the land description and address, and (ii) the folio number of the land. If the land comprises multiple folio parcels, only one folio number is required.

Register/View Commercial Premises or Lands

Address of Rental Tenancy

Please enter address details of rental tenancy

This is a Commercial Premise or Land *

Land ▾

Land Description * [i](#)

Farmland 20 acres, Phoenix Park

Folio Number [i](#)

D81234


I confirm that this is a commercial premises or land and is not a residential property.

Next →

Figure 24 Input land description, address and folio

In creating a Commercial/Land ID, the non-resident landlord cannot proceed without confirming that it is not a residential property (which has or should have an LPT ID). The declaration covers the situation where the non-resident landlord is in a long-term lease with a tenant (generally local authority) who has assumed designated owner status and pays the LPT liability on the property. Once completed, the property ID is generated. In [figure 25](#) this is “NL000003757”. This ID is to be provided to the collection agent or tenant by the non-resident landlord, in place of an LPT ID for the property.

Register/View Commercial Premises or Lands



Thank you

Property ID **NL000003757** for your commercial premises or land has been successfully created. This ID will be used as a property ID for submitting rental notifications.

ROS homepage

Figure 25 Commercial Property ID provided by system

Non-resident landlords can confirm the property IDs they generated by selecting the **View Commercial Premises/Land ID** function, on the Manage Non-resident Landlord Withholding Tax screen ([figure 2](#)).

A list of all properties input and their respective Property IDs will be returned.

Revenue
LNU 000 000 000 000 000 000
NLWT

Register/View Commercial Premises or Lands

← Back

View Commercial Premises/Land Details

Show entries

| Property Id | Property Type | Address Line 1/ Land Description | Address Line 2 | Address Line 3 | Property Eircode | Folio Number |
|-------------|---------------------|-------------------------------------|----------------|----------------|------------------|--------------|
| NL00003758 | Commercial Premises | Shop at Main St | | | D81234 | |
| NL00003757 | Land | Farmland 20 acre... | | | D81234 | |

Previous Next

[NLWT Homepage](#)

Figure 26 View Commercial/Land property ID list

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

[...]

10 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 or Commercial ID of their client's property.

An agent/advisor can set-up a ROS sub-certificate for NLWT (or any taxhead) if preferred. Information on ROS sub-certificates is in [Appendix 2](#).

11 Other issues for collection agents and tenants/others

a. When should an RN be made following a rent payment?

The legislation (section 238(3) Taxes Consolidation Act 1997) regarding RNs, 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 no 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 1st 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.

b. If the collection agent does not make the RN, are they assessable?

Yes. If the collection agent does not make the notification or remit the 20% deduction, the agent is chargeable and assessable for the income of the non-resident landlord as he or she is not operating under the updated NLWT provisions.

c. 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 tax returns (with the above exception).

Collection agents can then cease the IT registration of their collection agent number.

Revenue is considering an administrative process for the 2023 tax year to enable the non-resident landlord file one tax return for the full 2023 year. The administrative process is that Revenue will contact the collection agent and non-resident landlord to advise them about the concessionary arrangement for 2023 (only). If the collection agent and non-resident landlord want to file two returns in 2023, they should make contact with Revenue to ensure that the customer records are set-up correctly to enable that to happen.

d. 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.

Tenants who have previously used the PAYE system were contacted by Revenue and had their credits adjusted to no longer pay the withholding tax from 1 July 2023.

e. Role of collection agent in NLWT

Under NLWT collection agents:

- 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.

f. What if the rented property is owned jointly and only one 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.

g. Is engaging with the NLWT system mandatory for collection agents?

Collection agent can elect to remain chargeable. This is done by not making RNs in the NLWT system. However, this means they will be liable for the tax for the rental income which is not theirs and liable for any issues which arise from the returns (including surcharges, penalties and interest).

It is worth noting such collection agents who elect to being chargeable will not be using the NLWT system, nor availing of the various systems of making RNs (some of which are auto/repeat RNs) and not availing of pre-population of returns to aid in their tax compliance.

If tenants are making the deduction, they must use the NLWT system. The paper R185 form is not being used since 1 Jul 2023.

h. Why was NLWT introduced?

Under the previous method of withholding for non-resident landlords, if there is no collection agent, tenants needed to submit a paper R185 form when they pay rent and then remit 20% to Revenue and provide the non-resident landlord with a copy of these paper forms. The paper R185s need to be submitted with the tax return filed by the non-resident landlord. This involves additional Revenue caseworker input as it needs to be processed by Revenue. The NLWT system does away with the paper system and replaces it with an electronic version. This as an administrative saving on the old system for the three stakeholder groups.

The NLWT system has a facility for setting up repeat RNs, so that collection agents (or tenants) do not need to make RNs repeatedly. Furthermore, collection agents (and tenants) can make RNs in bulk if they manage multiple properties. This means that one file can be used repeatedly when RNs are being made, which is an administrative saving on the old system.

Pre NLWT the collection agent was considered the chargeable person and needed to submit a return for the rental income. Under the NLWT, the collection agent is no longer chargeable, and the income is returned under the non-resident landlord's PPSN. In this system all income of the non-resident landlord is returned under one return. In NLWT the details on the RN are available to be pre-populated on the non-resident landlord's tax return; including gross income and credit (or withheld amounts), which will aid in the completion of that tax return.

i. What were the derogations under the old system?

Non-resident landlord obligations to either arrange for a collection agent or tenants to deduct 20% (via a paper R185 form) has existed for many years. Revenue has been conscious of the difficulties of arranging this under the legislation and had provided certain specific derogations in relation to this obligation. These derogations are outlined in the [Tax and Duty Manual 38.01.04f](#) – see section 4.1. The 2022 Return is the last return in which such derogations were allowable.

j. How does NLWT work with HAP/RAS payments?

Housing support payments such as HAP/RAS are normal rent payments for NLWT purposes. The Local Authority pays a rent payment to the landlord, and if the rent is higher than this support payment the tenant pays a top-up payment to the landlord separately.

The NLWT system works similarly when the landlord is non-resident.

The Local Authority makes a rent payment to the non-resident landlord, withholds 20% and makes an RN on the NLWT system (remitting the 20%). The Local Authority will enter the gross payment in the RN as the amount of payment they make. As usual, the Local Authority will need the non-resident's TRN and LPT ID. Both these IDs should be confirmed prior to the RN being made by the Local Authority.

If there is a top-up rent payment to be made, the non-resident landlord has two options: -

1. Engage a collection agent who makes the RN, or,
2. Do not engage a collection agent, and the tenant makes the RNs.

The collection agent/tenant will enter the gross payment in the RN as the amount of top-up payment made above the HAP/RAS payment already provided. 20% of the top-up rent payment will then be remitted to Revenue as part of this RN.

If there is no top-up payment, nothing further is required since the Local Authority will make all necessary RNs.

In this situation the local authority should make the RNs in the NLWT system as 'tenant' as it is a 'tenant/other' and is not a collection agent.

12 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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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 27: Item in RED shows functionality for Non-resident landlords

12.1 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).

Revenue
Clár na Cúiteamha na hÉireann
Irish Tax and Customs

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 | View | <input type="checkbox"/> |
| 305 | | 14/04/2023 | €1,000.00 | €200.00 | View | <input type="checkbox"/> |
| 306 | Test Test | 13/04/2023 | €2,000.00 | €400.00 | View | <input type="checkbox"/> |
| 307 | Test Test | 09/04/2023 | €5,000.00 | €1,000.00 | View | <input type="checkbox"/> |

Showing 1 to 4 of 4 entries

Previous 1 Next

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

Figure 28: 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.

12.2 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 without the TRN. This is done by selecting the Claim Rental Notification option in NLWT.

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

Revenue
Cian agus Cúistiam na hÉireann
Irish Tax and Customs

Search Rental Notifications

← Back

Claim Rental Notifications

Please select a year:
2023

Property 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 | View | <input type="checkbox"/> |

Showing 1 to 1 of 1 entries Previous 1 Next

Cancel Next

Figure 29: 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 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.

Revenue
Cian agus Cúistiam na hÉireann
Irish Tax and Customs

Input Rental Notifications

← Back

Tax Type ⓘ

IT
None
IT
CT
VAT

Cancel Next →

Figure 30: Stage 2 of claiming an RN

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

[...]

13 Other issues for Non-resident landlords

1. Ensure collection agent or tenant/other party can file RNs

The easiest way for a non-resident landlord to ensure that their collection agent or tenant (or other party paying rent directly to them) can 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 landlord's Tax Reference Number (TRN) and tax type
- phone number or email address.

2. 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 need to claim those RNs using the LPT ID or Commercial ID of their rented property.

Pre-population occurs on the Irish Rental Income panel of the Form CT1 or Form 11.

| Non-resident Landlord Withholding Tax | |
|--|---|
| <p>The following figures are as per the NLWT Rental Notifications received by you. All figures must be entered into the relevant fields below:</p> | |
| Gross value of Rental Income subject to NLWT for 2023 as per NLWT system | Gross value of Rental Income deductions for 2023 as per NLWT system |
| <input type="text"/> | <input type="text"/> |
| <p>Ensure you have claimed all NLWT deducted in the NLWT system, only claimed NLWT will appear in the pre-populated table.</p> | |
| | Self |
| Gross value of Rental Income subjected to NLWT for 2023 | € <input type="text"/> |
| Gross value of NLWT deductions for 2023 | € <input type="text"/> |

Figure 31: Non-Resident Landlord Withholding Tax section of non-resident landlord's return

3. Potentially two returns for 2023 tax year

If non-resident landlords engage a collection agent, that collection agent was considered chargeable and required to submit a return (Form 11) for that rental income. Since NLWT was introduced mid-year, there are particular circumstances 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.

Note that consideration has been given to a special administrative arrangement for the 2023 tax year; which is based on allowing the non-resident landlord to file a single return for the full year along with the cessation of the collection agent's tax registration from the start of 2023. Non-resident landlords and collection agents are being contacted about this option. If the non-resident landlord and collection agent prefer to file two tax returns for the 2023 year, they should make contact with Revenue to advise.

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.

4. 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 (or the Commercial ID) to ensure that no one else can claim an RN even if they know the LPT ID (or Commercial 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.

5. 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.

6. 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, and it must be in place **prior** to RNs being made by the collection agent or tenant.

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.

7. 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.

8. What happens if my tenants don't pay the withholding?

No RN can be made without specifying a payment method. So, if an RN is made and there is no money in the BIC/IBAN specified by the notifier, that notifier is liable for the money owed and specified in that RN.

If no RN is made, Revenue is unable to pursue NLWT tax. The landlord is still eligible for the IT on the rental income. If the tenant deducts without making an RN, from Revenue's perspective it is unpaid rent, and Revenue cannot intervene.

If the RN is made but not paid as noted above Revenue will pursue the notifier for unpaid NLWT.

9. Does NLWT affect my preliminary tax obligations?

Yes. The tax withheld under NLWT should be treated as a payment on account. Preliminary tax should be calculated in the normal way and then any amount of withholding tax paid up to that point should be used to offset the amount of the preliminary tax owing. The non-resident landlord's preliminary tax liability should be reduced by the amount of NLWT withheld from them for that period. So for some (even many) non-resident landlords, NLWT will reduce their preliminary tax liability to zero.

10. How quickly will Revenue make refunds in excess of the NLWT which was withheld after the tax returns are filed?

If a collection agent enters an RN in error (or in excess), they should access the "Manage Rental Notifications" link on the NLWT system. The collection agent should select the incorrect RN and amend/reduce the gross rent payment (to zero if necessary). Revenue will process the amendment and refund the excess remittance.

Refunds are processed in days in general and in accordance with Revenue's Customer Service Standards. If there is a query about refund or if there are other issues on the customer's record, a refund may be held while the issue is clarified.

Note: Revenue issues refund by Electronic Fund Transfer, and non-resident landlords should ensure that the BIC/IBAN is entered in the Income Tax section of ROS to ensure the refund is issued without undue delay.

14 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'.

Appendix 1 – Acknowledgment of payment notifications

Acknowledgment requestor name
 Address 1
 Address 2
 Address 3
 Address 4
 Eircode



Revenue



Cáin agus Custaim na hÉireann
 Irish Tax and Customs

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**

DRAFT

| 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**

Appendix 2 – ROS Certificate and sub-certificate queries

The details of a TAIN certificate in ROS are found on the ADMIN SERVICES tab.

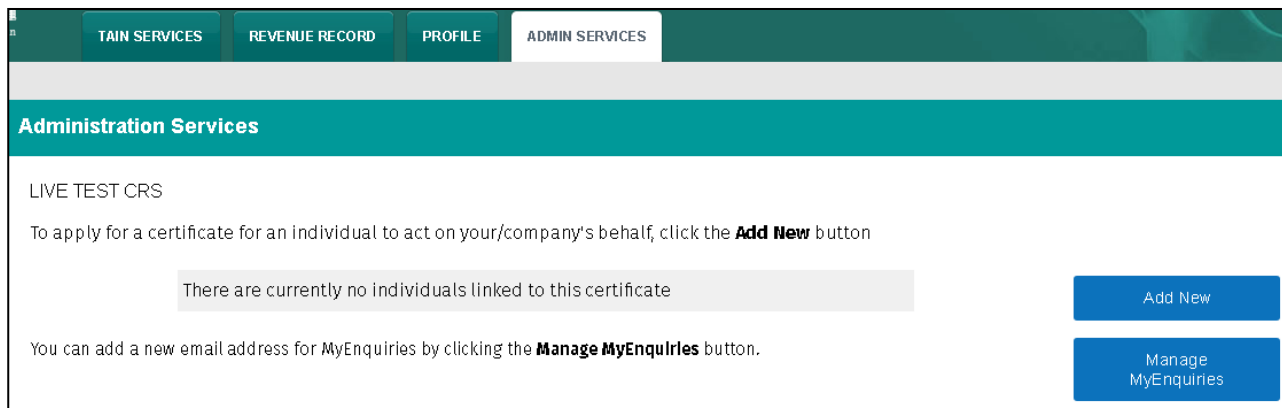
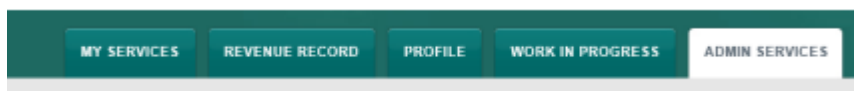


Figure 32: Admin Services screen in ROS – with certificate detail

1. Online help is available on <https://www.revenue.ie/en/online-services/support/ros-help/getting-started-on-ros/registering-for-ros/index.aspx> and this link <https://www.revenue.ie/en/online-services/support/ros-help/using-ros/sub-user-or-linked-certificate/index.aspx>
2. Detailed instructions for the ROS administrator to set up the new sub-certificate is <https://www.revenue.ie/en/online-services/support/documents/ros-help/instructions-for-ros-administrator.pdf>. This 3-page pdf has screens showing how to create a sub-certificate. The email address of the person getting the sub certificate is important as ROS sends them an email informing him/her to contact the ROS administrator for the ID Reference and System Password. As per the instructions - the ID Reference and System Password is available to the ROS administrator on the Admin Services Page (Click the padlock to reveal the System Password).
3. The 'permissions' on the sub-certificate are managed by the ROS administrator on the ADMIN SERVICES tab



See link to instructions (also on that page referenced above)

<https://www.revenue.ie/en/online-services/support/documents/ros-help/granting-permissions-suspensions-promotions.pdf>

The ROS Administrator for the agent/advisor can assign different ROS permissions to persons working in the agency. The ROS Administrator can permit and enable ROS sub certificate holders to “file return” or “view only”. Each person to whom a ROS sub certificate is assigned can perform those permitted tasks from their own computer.

4. Detailed instructions for the new sub-certificate holder about what he or she needs to do to download and save the ROS sub-cert <https://www.revenue.ie/en/online-services/support/documents/ros-help/instructions-for-sub-user.pdf>

Appendix 3 – Extracts from Notes for Guidance

<https://www.revenue.ie/en/tax-professionals/documents/notes-for-guidance/tca/part08.pdf>

238 Annual payments not payable out of taxed income

Summary

This section provides for the deduction of tax at source from annuities and other annual payments charged with tax under Schedule D where the annual payment is not payable or not wholly payable out of profits/gains brought into charge. The deduction is at the standard rate of income tax in force at the time of the payment.

Both this section and section 237 apply to similar type payments (that is, annuities, other annual payments and patent royalties). However, this section applies only where the payments are not payable or not wholly payable out of profits/gains “brought into charge”. The reference to “brought into charge” is a reference to brought into charge to income tax. In the case of a person chargeable to income tax, this section applies to such annual payments, etc to the extent that the total of such payments made by a person in a tax year exceeds the income of the person chargeable to income tax for that year.

The section also applies to annual payments, etc made out of exempt income or paid by persons exempt from income tax, as such payments are made from income which is not within the charge to income tax. In addition, the section applies to annual payments, etc made out of capital. As a company within the charge to corporation tax cannot be within the charge to income tax it follows that the section also applies to annual payments made by a company chargeable to corporation tax.

The section is extended by —

- section 104 to certain rents and similar payments paid in respect of certain mines, quarries, etc,
- section 683(3) to capital payments made to non-residents for the sale of scheduled mineral rights, and Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2023 Edition - Part 8 6
- section 757(2) to capital payments made to non-residents for the sale of patent rights. Excluded from the scope of the section are —
- yearly interest of money, and
- rents and similar payments chargeable to tax under Case V of Schedule D, other than such payments made to non-residents – see section 1041.

Details

Annual payments not made out of taxed income – tax treatment

(2) Where an annuity or other annual payment charged to tax under Schedule D is not paid or is not wholly paid out of profits/gains brought into charge to income tax, the person who makes the payment (including a company chargeable to corporation tax), or the person making the payment on another person’s behalf, is obliged to deduct out of the payment a sum of income tax representing income tax at the standard rate of income tax in force at the time the payment is made. This requirement also applies in the case of patent royalties which are not paid or not wholly paid out of profits/gains brought into charge to tax.

(1) & (3) The person making the deduction is required to deliver without delay an account to the inspector (being such inspector as the Revenue Commissioners may direct) of the payment, or of so much of the payment not made out of profits/gains brought into charge to tax, and of the income tax deducted from it. On receipt of this account, the inspector is required to assess and charge the payment on the payer so as to enable the income tax deducted to be demanded.

(4) Where such an account is not made to the inspector or the inspector is not satisfied with the account, he/she may make an estimated assessment.

Application of income tax “collection” provisions

(5) The various mechanisms for the charging, assessing, collection and recovery of income tax are applied for the purposes of this section.

(5A) A person aggrieved by an assessment made under this section may appeal the assessment by notice in writing to the Appeal Commissioners. The appeal must be made within 30 days after the date of the notice of assessment. The Appeal Commissioners will hear and determine an appeal in the manner provided for in Part 40A of the Act. A person may not appeal if they have not filed a self-assessed return and paid the amount due in accordance with their own self-assessment (where the person is required to file a return).

(6) The rules relating to the time and manner of accounting for and payment of income tax under this section are modified by sections 239 and 241 in the case of certain companies.

Excluded payments

(2) & (7) Excluded from the scope of this section are —

- yearly interest of money, and
- rents and similar payments chargeable to tax under Case V of Schedule D except such payments made directly to a non-resident person or where such payments are made to a collection agent of a non-resident landlord who operates non-resident landlord withholding tax – see section 1041(1) and 1041(1B)

<https://www.revenue.ie/en/tax-professionals/documents/notes-for-guidance/tca/part45.pdf>

1034 Assessment

A non-resident person is assessable and chargeable to income tax in the name of any representative of any kind located in the State. The extent of any liability is the same as if the person were actually resident here.

In the case of a partnership, the precedent partner is deemed to be the agent of the non-resident partner. If there is no precedent partner, any other representative is deemed to be the agent of the non-resident partner.

Special provisions contained in section 1041 apply in the case of rents payable to non-residents.

1041 Rents payable to non-residents

(1) This section applies to rental income and other lease income received by a non-resident in respect of property located in the State.

A person making payments directly to a non-resident landlord i.e., the tenant, is obliged to deduct tax at the standard rate in accordance with section 238 from any gross payments and to provide certain information to Revenue. In effect, such payments are treated as annual payments and are subject to withholding tax at source at the standard rate in accordance with section 238.

(1A) The information that must be provided to Revenue includes—

- the name and address of the non-resident person,
- the address of the property, including the Eircode,
- the unique identification number assigned to the property for the purposes of the Finance (Local Property Tax) Act 2012,
- the date the payment is made to the non-resident person,
- the gross amount of the payment, and
- the amount withheld from the payment and remitted to the Revenue Commissioners in accordance with section 238.

(1B) “Collection agents”, (resident persons acting on behalf of the non-Irish resident person) are relieved of the obligation of being chargeable and assessable for the income of a non-resident landlord, if the collection agent deducts withholding tax from rental payments and remits that tax

together with certain information relating to the payments. Where the collection agent does so, the tenant is not obliged to deduct and remit tax to Revenue.

(1C) The information the collection agent must provide to Revenue includes—

- the name, address and tax reference number of the non-resident landlord,
- the address of the property, including the Eircode,
- the unique identification number assigned to the property for the purposes of the Finance (Local Property Tax) Act 2012,
- the date the payment is made to the non-resident person,
- the gross amount of the payment, and
- the amount withheld from the payment and remitted to the Revenue Commissioners in accordance with section 238.

(2) Expenses incurred by the non-resident in earning the above income can reduce the final tax liability. Relief in respect of excess tax paid, can be obtained by way of repayment or otherwise.