Income Tax and Corporation Tax Registration Form for Collection Agents acting on behalf of Non-Resident Landlords

This form should be completed to register a person **(for Income Tax or Corporation Tax, as applicable)**, who is acting as a Collection Agent on behalf of a Non-Resident Landlord, where the Non-Resident Landlord Withholding Tax (NLWT) system is not being used.

If you intend on submitting Rental Notifications on behalf of the Non-Resident Landlord, you are not required to register separately as a Collection Agent or complete this form.

A Letting / Collection Agent can be a professional person, such as an Estate Agent, Solicitor, Accountant, or a family member or other person prepared to take on the responsibility and who undertakes to make annual tax returns and account to Revenue on behalf of the Non-Resident Landlord for any tax due.

Complete all parts of this form as required in BLOCK LETTERS, sign the declaration below and return it to Business Registrations (see end of form for details).

A Collection Agent Details

Name

Tax Registration Number

Address

Eircode

Phone eMail

Effective date Collection Agent appointed

B Advisor Details

Give the following details of the Collection Agent's Accountant or Advisor, if any, who will prepare the accounts and tax returns.

Name

Tax Advisor Identification Number (TAIN)

Address

Eircode

Phone eMail

C Landlord Details

Where the property is owned by more than one entity, each entity should complete and forward a separate form if they are appointing a Collection Agent.

Name

Tax Registration Number

Address

Phone (Include local area code) eMail

D Rental Property Details

Number of properties

(if more than one, refer to appendix to input additional property details)

Property 1

Residential Non - Residential

If residential, LPT tax registration number

Address of property in the State

Eircode

Date letting commenced

Amount of rent paid €

(tick frequency) Weekly Monthly Annually

E Declaration

Under S1034 Taxes Consolidation Act 1997, this collection agent is chargeable and assessable for the income of the non-resident landlord, who is not availing of the NLWT system. I declare that the particulars supplied by me in this application are true in every respect.

Signed Collection Agent Date

Postal address: Business Registrations, Office of the Revenue Commissioners, P.O. Box 1, Wexford

eMail: businesstaxesregistrations@revenue.ie

Telephone: 01 738 3630 or from outside Ireland + 353 1 738 3630

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Appendix

Property Number	Property Address	Eircode	Is property Residential or Non Residential	If Residential property, please Include Local Property Tax Registration number	Date Letting Commenced	Rent Frequency, Weekly, monthly or annually	Rent amount