Certificate of Income Tax Deducted

This certificate should be completed by a person making a payment under deduction of tax. When completed it should be given to the person receiving the payment for submission to his or her Revenue office.

Details of Payer (person making the payment)

Name of Payer

Address
(Include Eircode)

PPSN

Telephone No.

Details of Payee (person receiving the payment)

Name of Payee

Address

PPSN (if known)

Telephone No.

Details of Deed / Agreement

Type of Deed or Agreement: (tick ✓ as appropriate)

Deed of Covenant ☐ Annual Payment* ☐ Rent Agreement ☐ Other ☐

If you tick 'Other' give details

*for example, yearly interest such as interest paid under Prompt Payment of Accounts Act 1997, deed of annuity.

Date Deed or Agreement was drawn up D D / M M / Y Y Y Y

Details of Payment(s)

Gross Amount	Tax Deducted**	Net Payment	Period covered by Payment or Date(s) Payment(s) made
€	€	€	

Tax should be deducted at the standard rate of income tax. Further information is available on **www.revenue.ie.

Declaration

I certify that the particulars above are true in every respect.
I further certify that I have deducted the amount of income tax shown and that this amount has been or will be accounted for by me to the Revenue Commissioners.

Signature Date D D / M M / Y Y Y Y

Capacity of signatory (if signing for a company, trust, partnership, etc.)

For official use only

Form R185

NOTES

4 year time limit
A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

Rents payable to Landlords living outside the State
If your landlord resides outside the State and you pay rent directly to him or her or into his or her bank account, either in the State or abroad,

- you must deduct tax at the standard rate of tax (currently 20%) from the gross rent payable and pay it to Revenue's Collector General's Office along with a **copy** of this completed Form R185, and
- give the original Form R185 to your landlord.

Note: From 1 July 2023 a new online Non-Resident Landlord Withholding Tax (NLWT) system is in place. Collection agents or tenants will make Rental Notifications (RNs) when rent is paid to non-resident landlords in Ros or **myAccount**.

Accessibility
If you are a person with a disability and require this form in an alternative format the Revenue Access Officer can be contacted at **accessofficer@revenue.ie**

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.

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