

Form LPT2 - Application Form for Deferral / Part Deferral of Payment of LPT



Please refer to the Guidelines for Deferral / Part Deferral of Payment of LPT before completing this Form. Complete in BLOCK CAPITALS using black ink. All queries to LPT Branch - 01 738 3626 or +353 1 738 3626 (from abroad).

Please complete Section A and the relevant Section B, C or D selecting the grounds on which you are making your application for deferral or part deferral. You must also sign and complete the declaration at Section E overleaf.

SECTION A - LIABLE PERSON DETAILS (must be completed in all cases)

Name

Address

PPSN

Property ID No.

Status (Single/ Married / Civil Partnership / Cohabitant)

SECTION B - DEFERRAL BASED ON PERSONAL REPRESENTATIVE OF A DECEASED LIABLE PERSON

To apply for deferral on the basis of Personal Representative of a Deceased Liable Person, insert X in the box

Details of Personal Representative:

Name

Address

PPSN / Tax Reference No. of Personal Representative

Date of Death of Liable Person

LPT due for current year € , .00

SECTION C - DEFERRAL BASED ON PERSONAL INSOLVENCY

To apply for deferral on the basis of Personal Insolvency, insert X in the box

Type of Personal Insolvency Arrangement

Date Personal Insolvency Arrangement commenced

Duration of Personal Insolvency Arrangement

Personal Insolvency Case Number

LPT due for current year € , .00

SECTION D - DEFERRAL BASED ON HARDSHIP GROUNDS

To apply for deferral on the basis of Hardship Grounds, insert X in the relevant box

Partial Deferral

Full Deferral

Brief summary of loss / expense incurred:

LIABLE PERSON

(a) LPT due for current year € , .00

(b) Gross income* for year prior to loss / expense €

(c) Amount of Loss / Expense €

(d) Estimated Gross Income* for year of Deduction of Loss / Expense incurred after deduction €

(e) Assets:

• Financial
▪ Deposits €

▪ Shares €

▪ Other €

• Property €

• Other €

(f) Dependents (number of)

OTHER HOUSEHOLD MEMBERS

(g) Income:

• Family Members €

• Others €

Important: Application for Deferral of LPT on hardship grounds must be supported by receipts, bank statements, or any other documentation required by Revenue. Revenue may also check from other sources of information available to them.

SECTION E - DECLARATION

I declare that the above information is accurate and I satisfy the conditions for claiming deferral of payment of Local Property Tax.

Signed by Liable Person /
Personal Representative: _____

Date:

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

RETURN ADDRESS: LPT Branch, PO Box 1, Limerick

*If you are self-employed you should consider your taxable income rather than your gross income