

# Local Property Tax

## Direct Debit Guidelines

Document updated April 2025

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## 1. Scope

An annual self-assessed Local Property Tax (LPT), charged on the market value of all residential properties in the State, came into effect in 2013 and is administered by Revenue. This document outlines the procedures to make an application to pay LPT by [SEPA Monthly Direct Debit](#) and to manage existing arrangements for payment by Direct Debit.

## 2. Purpose

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

[...]

## 3. Overview

LPT is collected by Revenue and was introduced in 2013 to replace the [Household Charge](#). Since 1 July 2013, any outstanding Household Charge has been added to the LPT on the property and is collected by Revenue through the LPT system. For further information on who is liable to pay the tax, please see [Local Property Tax](#) on the Revenue website.

LPT is an annual self-assessed tax and the property owner can calculate the tax due based on **their own assessment of the market value of the property**. Revenue does not value properties for LPT purposes but provides guidance on how to value the property – see the attached link to the Revenue website [Valuing your property](#) for valuation bands and guidance. Further detail regarding property valuation is provided in Local Property Tax Tax and Duty Manual [Part 04-01](#) - The valuation of a residential property.

The first valuation date for LPT was 1 May 2013. The self-assessed valuation placed on the property on this date, determines the property's LPT charge for each year for the years 2013-2021 (inclusive).

The second valuation date was 1 November 2021. The self-assessed valuation placed on the property on this date, determines the property's LPT charge for the years 2022-2025 inclusive.

As a general rule, all customers should file their LPT returns and set up payment arrangements online. If the owner has difficulty making an online return, they can authorise another person to file the LPT return. The owner can also call the LPT helpline: 01 738 36 26 (or from outside the Republic of Ireland: + 353 1 738 36 26) to file and pay over the telephone. Property and bank account details will be required. If the customer wishes to make payment by another method (e.g., Deduction at source) they must have all relevant information to hand.

Some properties may qualify for an exemption from the charge to LPT. Please refer to the Revenue website for more information on [LPT exemptions 2022-2025](#)

### Payment Options

The Revenue Commissioners offer a range of methods for paying LPT. The liable person can opt to make one single payment or phase the payments in equal instalments over the annual period. The [payment options](#) are:

- Deduction at source from salary or pension
- Deduction at source from Government Departments' payments
- SEPA Monthly Direct Debit
- Annual Debit Instruction
- Debit/Credit Card
- Payment (including Debit/Credit Card) by approved payment service providers

These guidelines will focus on the payment of LPT by SEPA Monthly Direct Debit, hereafter referred to as Direct Debit.

Processing of a Direct Debit Instruction will create a Direct Debit Mandate with a unique mandate reference number. Payments by Direct Debit are allocated against the owner's LPT liability for the current year, but it is also possible to set up a Direct Debit to pay a previous year's liability.

Using the Direct Debit payment option offers advantages to the customer. Some of the advantages to the customer include:

- Spreading payments over a twelve-month period\*
- Avoiding a substantial one-off payment

\*If the customer applies to pay by Direct Debit during the year then the liability due at that time is spread over the remaining months in the year e.g. if the customer applies in May, in sufficient time to commence Direct Debit in May, then the liability due is spread from May to December (eight months) to ensure that the annual liability is paid by the year end. Applications to pay by Direct Debit can be made in three different ways:

- [Online Application](#)
- [Telephone Application](#)
- [Paper Application](#).

Where there is more than one owner or liable person in respect of a property, the owners must select a designated liable person. The designated liable person is obliged to file the LPT Return and select a payment method on behalf of all joint owners/ liable persons. If there is an outstanding liability, Revenue can collect the tax due from any of the owners/ liable persons.

## 4. SEPA Monthly Direct Debit Scheme

Since February 2014, Direct Debits are collected under the Single Euro Payment Area Directive (SEPA) – known as the SEPA Monthly Direct Debit Core Scheme (SDD). Provided both the bank of the creditor (Revenue Commissioners) and the debtor (Payer/Customer) are SEPA compliant, the scheme allows a creditor to collect funds from a debtor's account once a mandate has been provided by the debtor to the creditor and creates, for the first time, a payment instrument that can be used for **both national and cross border euro Direct Debits** throughout the SEPA area. SEPA is comprised of the existing member states of the European Union, together with Andorra, Iceland, Liechtenstein, Monaco, Norway, Switzerland, San Marino, the United Kingdom and the Vatican City. It provides a standardised Direct Debit payment service that will enable consumers to pay for goods and services in any SEPA reachable country **without** having to open a bank account in that country.

The transfer of funds (money) between the debtor's bank and the creditor's bank always takes place in Euro currency.

The complete SEPA Core Direct Debit Scheme Rulebook is available from the [European Payments Council website](#).

## 5. Summary

Applications to use [Direct Debit](#) for payment of LPT should be made by customers or their agents on the [online services](#) available on the Revenue website and by selecting the LPT link. Customers will need to have their Personal Public Service Number (PPSN), Property ID and PIN available. If the customer has mislaid the Property ID or PIN they should select the LPT link on the [online services](#) available on the Revenue website and request re-issue of same. Step by step instructions for setting up a Direct Debit online are contained in [Appendix 7](#).

The LPT online facility allows customers or their agents to set up their monthly Direct Debits or amend their details. If a Direct Debit payment cancels, the payment can either be replaced or the remaining liability for the period can be divided over the remaining months in the year and paid by Direct Debit. This action can be completed on-line, or the customer can contact the LPT Helpline on 01 738 36 26 or from outside the Republic of Ireland on +353 1 738 36 26.

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[...]

The Direct Debit monthly payment should be sufficient to meet the LPT liability as mentioned above. The first month for commencement on the Direct Debit Scheme for LPT for an annual period is January. Direct Debit deductions are taken from the customer's bank

account on **the fifteenth day** of each month (or the next working day where the fifteenth falls on a weekend or a Bank Holiday).

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[...]

Continued participation on the Direct Debit scheme is conditional on making monthly Direct Debit payments and satisfying the tax liability by year end. The Direct Debit payment method will automatically carry forward year-on-year unless the customer or Revenue cancels the arrangement.

**NOTE:** Direct Debit payments can only be deducted from a bank and bank account that is [SEPA](#) reachable. Direct Debit payments can be deducted from a foreign bank account but **only** if the bank and bank account are SEPA reachable.

## 6. Application to pay by Direct Debit

### Online Application

While online applications are not mandatory, customers are encouraged to make online applications. The customers or their agents may log on to the Revenue website, and through the [online services](#) select the LPT link. The customer is required to provide PPSN, Property ID and PIN to access their LPT record. Alternatively, customers who have registered for 'MY ACCOUNT' can access their LPT record directly through that facility. To set up a Direct Debit Instruction the customer must provide bank account details, BIC (optional) and IBAN. If the customer opts to pay the liability by Direct Debit for the current year, the Direct Debit payment method will carry forward to subsequent years. If the customer experiences any difficulties in setting up a Direct Debit they should contact the LPT Helpline on 01 738 36 26 (from outside the Republic of Ireland +353 1 738 36 26). Step by step instructions for setting up a Direct Debit online are contained in [Appendix 7](#).

It is possible for the LPT liability to be paid by someone other than the owner of the property (the liable person). The PPSN, Property ID and PIN will be required to set up the Direct Debit Instruction together with the PPSN of the payer and the payer's bank account details. The application process is the same as that for the owner except for the Payment Details screen. The payer must select "**Somebody else**" in the field "**Who is the account holder?**" An additional field "**PPSN/Tax Reference Number of Account Holder**" is displayed. Once the bank details have been input, the customer must click "**Continue**" to proceed (see [Payment Details screen](#)).

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

[...]

### **Telephone application**

If the customer experiences difficulties in making an online application, they can call the LPT Helpline on 01 738 36 26 (from outside the Republic of Ireland +353 1 738 36 26) where an agent will provide assistance. The customer will need their PPSN and Property ID together with their bank account details, BIC and IBAN.

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[...]

### **Paper Application**

Customers who are issued with an LPT1A form may select a payment method on a paper application. The LPT1A lists the options to pay the LPT liability, one of which is Direct Debit. The Direct Debit mandate must be completed, signed and returned to Revenue. The Direct Debit payment method will automatically carry forward year-on-year unless the customer or Revenue cancels the arrangement.

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

[...]

## **7. Amend or Cancel a Direct Debit**

### **Amend**

If the customer amends their Direct Debit payment method or chooses an alternative payment method, the existing Direct Debit mandate becomes inactive. A customer may choose to amend an existing Direct Debit for a number of reasons; however, the most frequent reasons are:

- A customer who wishes to change bank account details may do so online. Inputting new bank account details creates a new Direct Debit mandate and renders the existing Direct Debit mandate inactive, see [Appendix 7](#) for example.
- A customer who wishes to decrease the annual charge must apply to Revenue to change the property value. The customer must apply in writing and attach supporting documentation to prove the decrease in the value of the property. If the customer wants to increase the annual charge they can do so online. Step by step instructions for access to LPT online are contained in [Appendix 7](#). Having

successfully amended the annual charge, the customer must select a new payment method to ensure payment of the liability.

- If a Direct Debit payment is returned unpaid, the payment can either be replaced or the remaining liability for the period can be divided over the remaining months in the year and paid by Direct Debit. A new Direct Debit needs to be set up for this purpose and this can be completed on-line, or the customer may contact the LPT Helpline on 01 738 36 26 or from outside the Republic of Ireland on +353 1 738 36 26.
- A customer who has a Direct Debit mandate covering multiple properties and wishes to remove one property from the mandate should cancel their mandate on-line and set-up the remaining properties on a new mandate or alternatively select another payment method for those properties. The LPT Helpline on 01 738 36 26 or from outside the Republic of Ireland on +353 1 738 36 26 will be happy to assist.

### **Cancel**

A customer who wishes to cancel a Direct Debit Instruction online must select an alternative payment method. This action will cancel the Direct Debit payment method.

## **8. Unpaid**

The customer's bank may return a Direct Debit Instruction to Revenue marked "unpaid" for a number of reasons. An automated letter will issue to advise the customer of the cancelled Direct Debit payment and to seek a replacement payment.

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[...]

Customers will be removed from the Direct Debit Scheme where the unpaid reason indicates that all future Direct Debit requests will also be rejected and returned unpaid e.g. incorrect bank details/closed account. In this circumstance an automated letter will issue to advise the customer that the Direct Debit Instruction is now cancelled and no further debits will be presented under that Instruction.

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[...]

The onus is on the customer to ensure sufficient payments are made to meet the LPT liabilities.



**Replacing an “Unpaid”**

The cancelled Direct Debit payment can be replaced in a number of ways:

- By a cash payment through Payment Service Providers: An Post and Omnivend. The customer will need either their Property ID or PPSN when making the payment.
- By cheque or postal order made payable to the Collector-General and quoting the Property ID on the back of the cheque or postal order.
- By Direct Debit. If a Direct Debit payment cancels, the balance remaining for the period can be divided over the remaining months in the year and paid by Direct Debit. A new Direct Debit needs to be set up for this purpose and this action can be completed online. If the customer experiences any difficulties, they can contact the LPT Helpline on 01 738 36 26 or from outside the Republic of Ireland on +353 1 738 36 26.
- By Debit/Credit card online or by contacting the Debit/Credit card number on 01 738 36 65 or from outside the Republic of Ireland on +353 1 738 36 65.

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

[...]

## APPENDIX 1 – Terms and Conditions

[Terms and Conditions](#) of online LPT services.

## APPENDIX 2 – SEPA Monthly Direct Debit Legal Text

**Legal text:** 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 instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

## APPENDIX 3 – Processing of Direct Debit Unpaid

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

[...]

## APPENDIX 4 – Direct Debit by Telephone

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

[...]

## APPENDIX 5 – SEPA Monthly Direct Debit Schedule 2025

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

[...]

## APPENDIX 6 - Procedures for ITP Users

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

[...]

## APPENDIX 7 - Online Procedures

Appendix 7.1 Set up or Amend a Direct Debit Instruction for a Single Property online

Go to [www.revenue.ie](http://www.revenue.ie) Online services and **“Sign in to LPT”**

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

Sign in to [myAccount](#) or [ROS](#) or [LPT Online](#) | [Gaeilge](#)

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**Self-assessment and self-employment**  
Pay and file, Relevant Contracts Tax, Professional Services Withholding Tax, share options, disclosure,

**Gains, gifts and inheritances**  
Selling assets, paying tax and inheritances, filing returns, Probate Tax, reliefs and exemptions.

**Employing people**  
Hiring and paying employees, returns, paying tax, benefit in kind, social welfare payments, employee

Figure 1: Revenue Home Page

The following screen opens:

**Revenue**  
Cúin agus Cúistín na hÉireann  
Irish Tax and Customs

Local Property Tax  
LPT

ACCESSIBILITY | GAELIGE

## Local Property Tax

This service allows you to file and/or pay your Local Property Tax and to manage any Household Charge Arrears online.

**In order to fully complete your payment details, you may require the following:**

- Credit / Debit Card Details
- Direct Debit - Bank Identifier Code (BIC) and International Bank Account Number (IBAN)
- Deduction from Irish Salary, Wages, Occupational Pension - Employer / Pension number
- Department of Agriculture, Food & the Marine - Herd number

[More information on Local Property Tax](#)  
[More information on Household Charge arrears](#)

Help me with this page

Login to submit returns and set up payments using the property details received on your LPT correspondence. \* Denotes a required field

1. Enter the Liable Person's PPSN / Tax Reference Number and select PPSN or Tax Type \*  PPSN   
I do not have an Irish PPSN or Tax Reference Number

2. Enter the Unique Property ID \*

3. Enter the Secure PIN \*

Request a Property ID and PIN [click here](#) Enter your PPSN/Tax Reference details at 1. above, and [click here](#) to have the Property ID/PIN issued to your MyAccount or ROS Inbox if registered for those services, alternatively it will be issued by post to the address on file for the PPSN/Tax Reference entered.

Local Property Tax  
Local Property Tax HomePage  
FAQs / Help

Legal  
Terms & Conditions  
Privacy Policy

Technical  
System Requirements

Need Assistance?  
Contact Us by email  
Alternatively you can phone us on: 1800 01 2701206

Figure 2: LPT Portal

All fields marked \* are mandatory and must be completed

Enter the “PPSN”, “Property ID” and “PIN” where indicated and click “Login”. (Yellow arrow)

**Request a Property ID or Pin:** If the Property ID or PIN has been mislaid, enter the PPSN/Tax Reference details at Section 1. > click the **click here** option (blue arrow).

This will issue the Property ID/PIN issued to the taxpayer’s MyAccount or ROS Inbox if registered for those services, alternatively it will be issued by post to the address on file for the PPSN/Tax Reference entered.

LPT Screen opens:

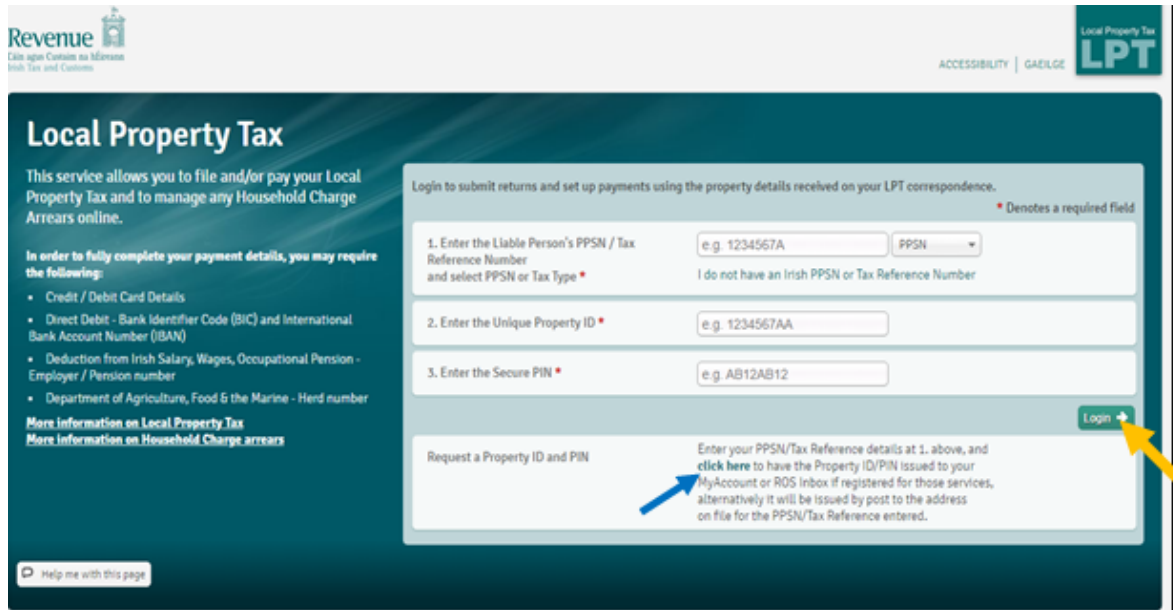


Figure 3: LPT Portal

When you log in the below screen appears.

However, in this example the return has not been completed (Step 1). The return must be filed before a Direct Debit Payment Method can be set up. Click **“Complete Property Return”**

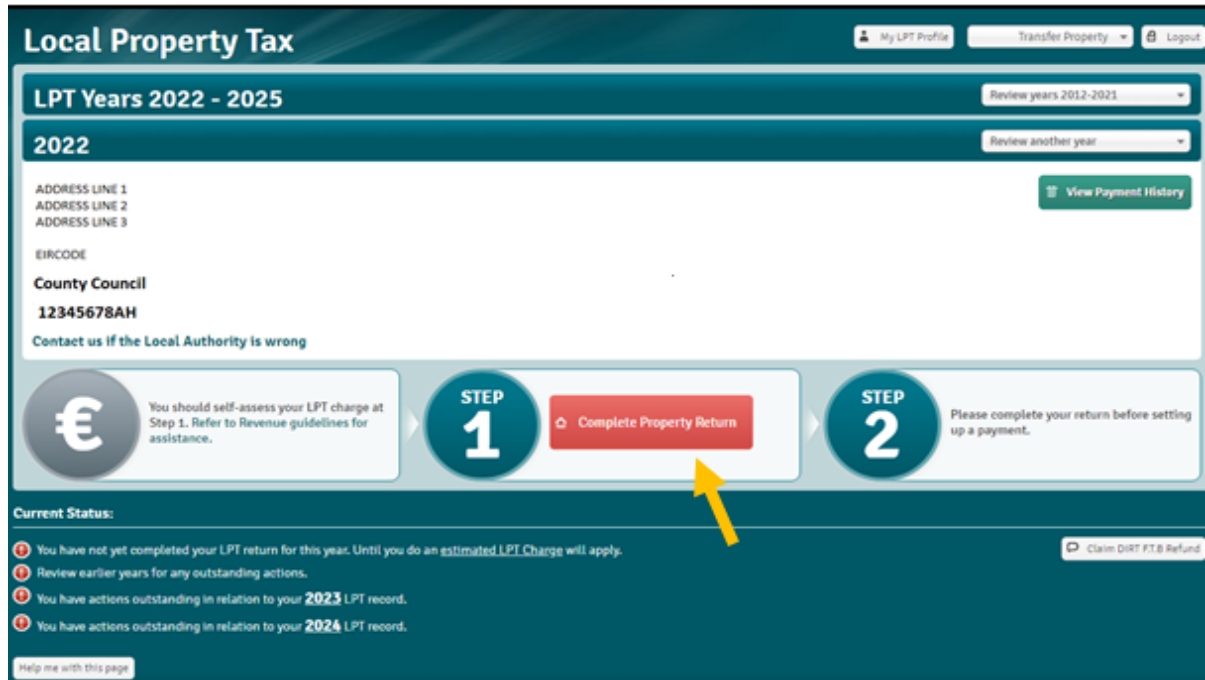


Figure 4: LPT Review screen

File the LPT Return accordingly. Selecting the Property Band will generate the LPT Charge. Then Select [Continue](#) at the bottom of the page.

The screenshot shows a web form for filing a Local Property Tax (LPT) return. The form is divided into several sections:

- Period Details:** Filing Period: 01/01/2022-01/12/2025
- Liable Person Details:**
  - Liable Person's name and Registration Number: 1234567A Joe Bloggs
  - Are you the liable person or acting on behalf of the liable person? (Radio buttons: I am the liable person, I am acting on behalf of the liable person)
  - Is the liable person a resident in? (Radio buttons: Yes, No)
  - Email: j.b.bloggs@domain.com
- Property Details:**
  - Property Address: [Redacted]
  - Is the Eircode A12 B23C correct? (Radio buttons: Yes, No)
  - Local Authority: County Council
  - Is this the liable person's main residence? (Radio buttons: Yes, No)
  - Is this property exempt from Local Property Tax? (Radio buttons: Yes (see criteria), No)
- Calculation Details:**
  - Select your property Band: [Dropdown menu: Select Property Band]

A yellow arrow points to the **Continue** button at the bottom right of the form.

Figure 5: LPT Return

Once the return has been filed, the option to set up a Payment Method will be available under [Step 2](#). Click Step 2 Set up Payment Method.

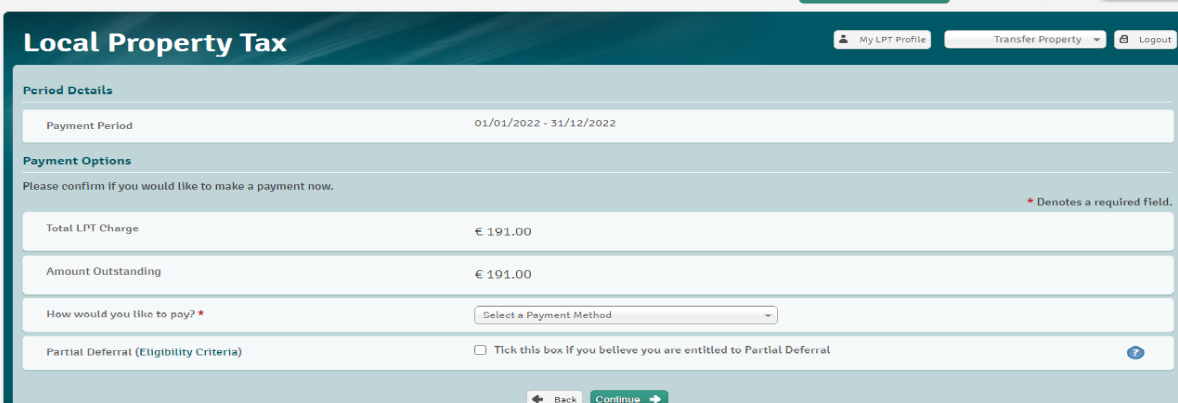
The screenshot shows the LPT dashboard for the years 2022-2025. The dashboard includes the following information:

- Local Property Tax** (LPT) header with navigation links: My LPT Profile, Transfer Property, Logout.
- LPT Years 2022 - 2025** with a dropdown menu to review years 2022-2021.
- A red banner: **Click here to review earlier years as you have outstanding actions.**
- 2022** section with a dropdown menu to review another year and a **View Payment History** button.
- Address details: Address Line 1, Address Line 2, Address Line 3, Eircode, and County Council (1234567AH).
- Contact us if the Local Authority is wrong.
- Your LPT Charge: €191.00** with LPT Adjustment Applied and View Breakdown.
- STEP 1**: Return has been submitted, View Returns, Correct Return.
- STEP 2**: **Setup Payment Method** (highlighted with a yellow arrow).
- Current Status:** (partially visible at the bottom).

Figure 6: Set up Payment Method

The below page will then appear and under the section: How would you like to pay? \* Click the drop-down menu titled **Select a Payment Method**

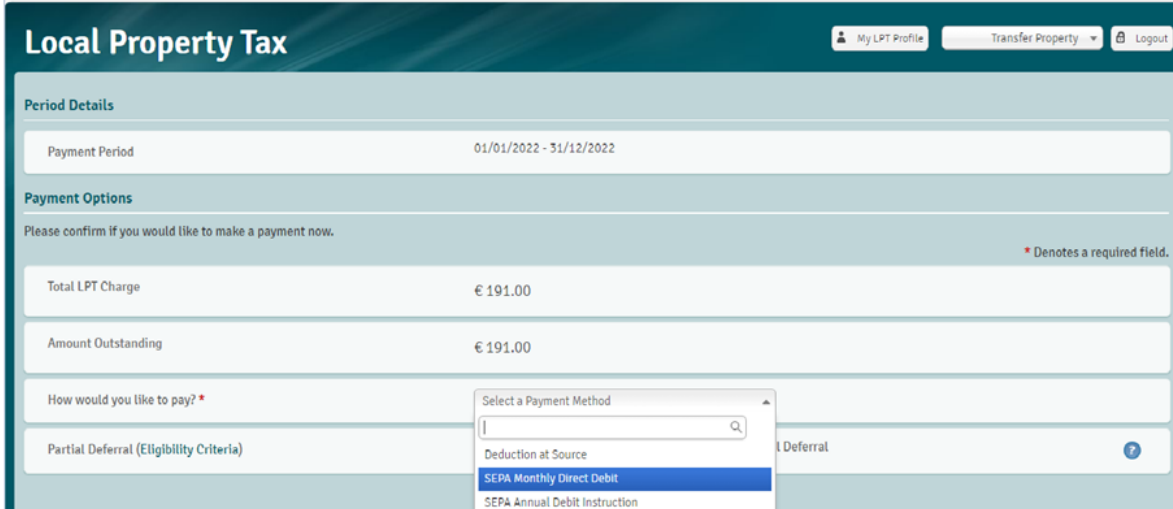




The screenshot shows the 'Local Property Tax' interface. At the top, there are links for 'My LPT Profile', 'Transfer Property', and 'Logout'. The main content is divided into two sections: 'Period Details' and 'Payment Options'. Under 'Period Details', the 'Payment Period' is '01/01/2022 - 31/12/2022'. The 'Payment Options' section includes a confirmation prompt: 'Please confirm if you would like to make a payment now.' Below this, there are three rows of information: 'Total LPT Charge' (€ 191.00), 'Amount Outstanding' (€ 191.00), and 'How would you like to pay?' with a dropdown menu labeled 'Select a Payment Method'. At the bottom, there is a checkbox for 'Partial Deferral (Eligibility Criteria)' and a 'Continue' button.

Figure 7: Select a Payment Method

Once you have selected the drop-down menu, you click on the option for SEPA Monthly Direct Debit



This screenshot is similar to Figure 7, but the 'Select a Payment Method' dropdown menu is open. The menu lists three options: 'Deduction at Source', 'SEPA Monthly Direct Debit' (which is highlighted in blue), and 'SEPA Annual Debit Instruction'. The rest of the page content remains the same as in Figure 7.

Figure 8: Select a Payment Method: SEPA Monthly Direct Debit

The below screen will then appear (Figure 35)

All fields marked \* are mandatory and must be completed. Failure to complete all mandatory fields will result in an error message restricting the user from continuing with the application.

The payment method must be selected from the drop down menu. Select **“SEPA Monthly Direct Debit”**. Enter the payment amount, the IBAN and BIC and click **“Continue”** to proceed. **Note:** If the payer is someone other than the liable person, they must select **“Somebody else”** in the field **“Who is the account holder?”** An additional field **“PPSN/Tax Reference Number of Account Holder?”** is displayed. Enter the **“PPSN”**, **“Bank details of the Payer”** and click **“Continue”** to proceed.

And Payments Federation Ireland (BPI) web site which will convert Irish sort code (NSC) and account number to the equivalent BIC and IBAN.

Partial Deferral (Eligibility Criteria)  Tick this box if you believe you are entitled to Partial Deferral

### SEPA Monthly Direct Debit

**SEPA**  
Single Euro Payments Area

To pay your LPT liability by SEPA monthly Direct Debit, complete the mandate details below. Please read the Bank Direct Debit Guarantee carefully before completing this mandate.

Payment Amount \*

Who is the account holder?  
 Joe Bloggs (1234567A)  
 Somebody else

Name of Second Account Holder

Account Name \*

IBAN \*

BIC (Optional)

[← Back](#) [Continue →](#)

Figure 9: Inputting Direct Debit Instruction SEPA Debit Instruction mandate form

### Payment Summary (Edit)

Payment Period	01/01/2022 - 31/12/2022
Payment Method	SEPA Monthly Direct Debit
Payment Amount	€191.00
Name of Account Holder	Joe Bloggs
Account Name	Joe Bloggs
PPSN / Tax Reference Number of Account Holder	:1234567A
Creditor Originator	Revenue Commissioners (IE81222300729)
IBAN	IE12BOFI3456789XXX1011
Would you like to receive an Email Confirmation?	<input type="checkbox"/>

By signing this SEPA Debit Instruction 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.

Figure 10: Direct Debit Instruction Payment Summary

After pressing continue, the above screen (Figure 36 will appear). Check all the details are correct and opt to receive email confirmation if you wish. If all details are correct, click **“Submit Details”**. If amendments are required, click **“Change Details”** to return to the previous page.

Please note: By submitting details you are signing a SEPA Debit Instruction mandate form. This means that 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.

Would you like to receive an Email Confirmation?

By signing this SEPA Debit Instruction 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.

I declare that all the particulars included above are correct to the best of my knowledge and belief.

[Change Details](#) [Submit Details](#)

Figure 11: Direct Debit Instruction Payment Summary (Submit Details) SEPA Debit Instruction mandate form

## Acknowledgement Screen

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME 1234567AB

[Your Enquiries](#) [Logout](#)

### Acknowledgment

Thank you for using LPT Online. Please note the Acknowledgment Number for your records.  
This is not a receipt for payment.

Acknowledgement Number	1234567AB -000012
Property Address	ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4 ( 1234567AB )
Local Authority	Dublin City Council
Filing Period	01/01/2014 - 31/12/2016
Payment Period	01/01/2015 - 31/12/2015

You can log in at any time to view your records. You can also print a copy using the Print button below.

[Go back to Property Overview](#) [Print copy](#) [Logout](#)

Figure 12 : LPT Acknowledgement Screen

The Acknowledgement Screen offers options to **“Go back to Property Overview”**, **“Print copy”** and **“Logout”**.

The Acknowledgement Screen displays:

1. Acknowledgement Number
2. Property Address
3. Local Authority
4. Filing Period
5. Payment Period

Once logged out of the application it is possible to check that the payment method has been correctly set up by logging on to the LPT profile using the Property ID, PPSN and PIN. The overview screen for the selected year displays the LPT return and payment method as filed.

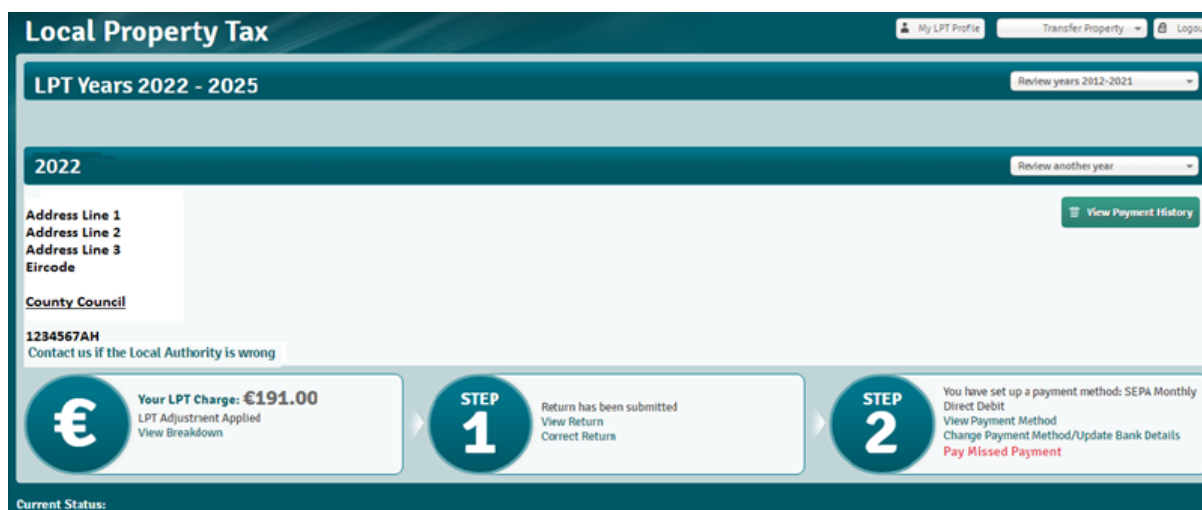


Figure 13: LPT Overview Screen: Return on file and Payment Method has been set up

Once you have set up the payment method and return back to your home screen, your LPT Portal will appear as above (Figure 39).

Step 1: Return has been submitted.

Step 2: You have set up a payment method: SEPA Monthly Direct Debit.

Appendix 7.2 Amend a Direct Debit Instruction for a Single Property online

Go to [www.revenue.ie](http://www.revenue.ie) > On the top Right Select LPT Online> This will bring you to the LPT Portal

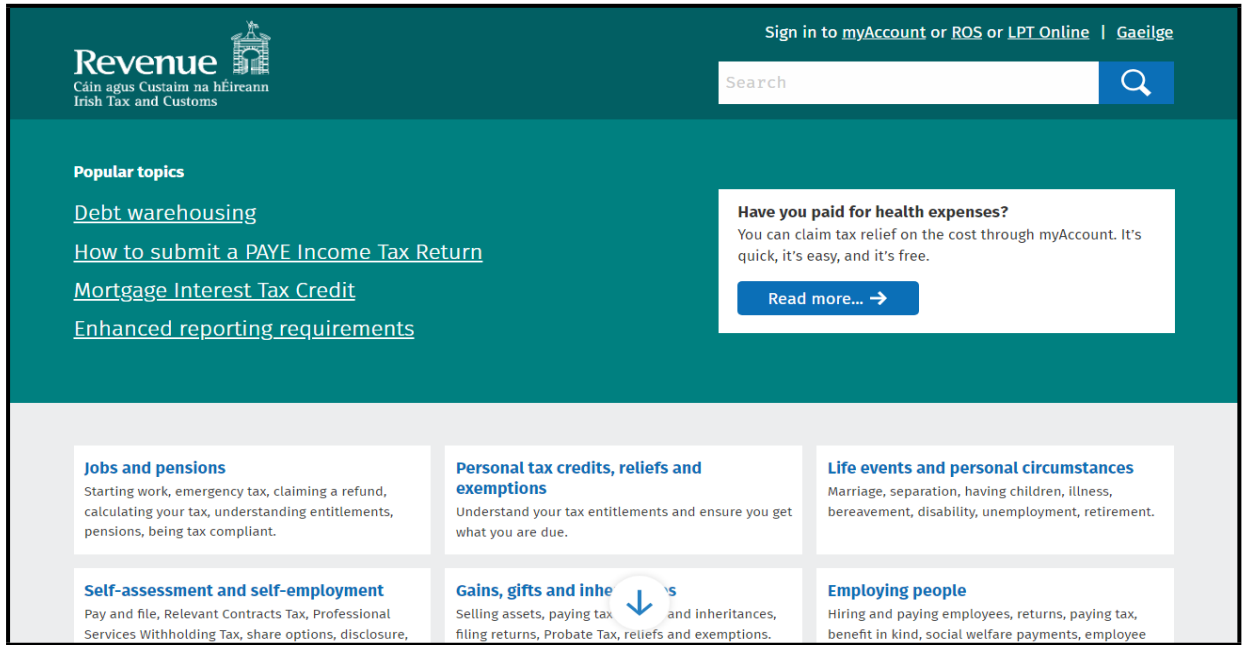


Figure 14: Revenue Home Page

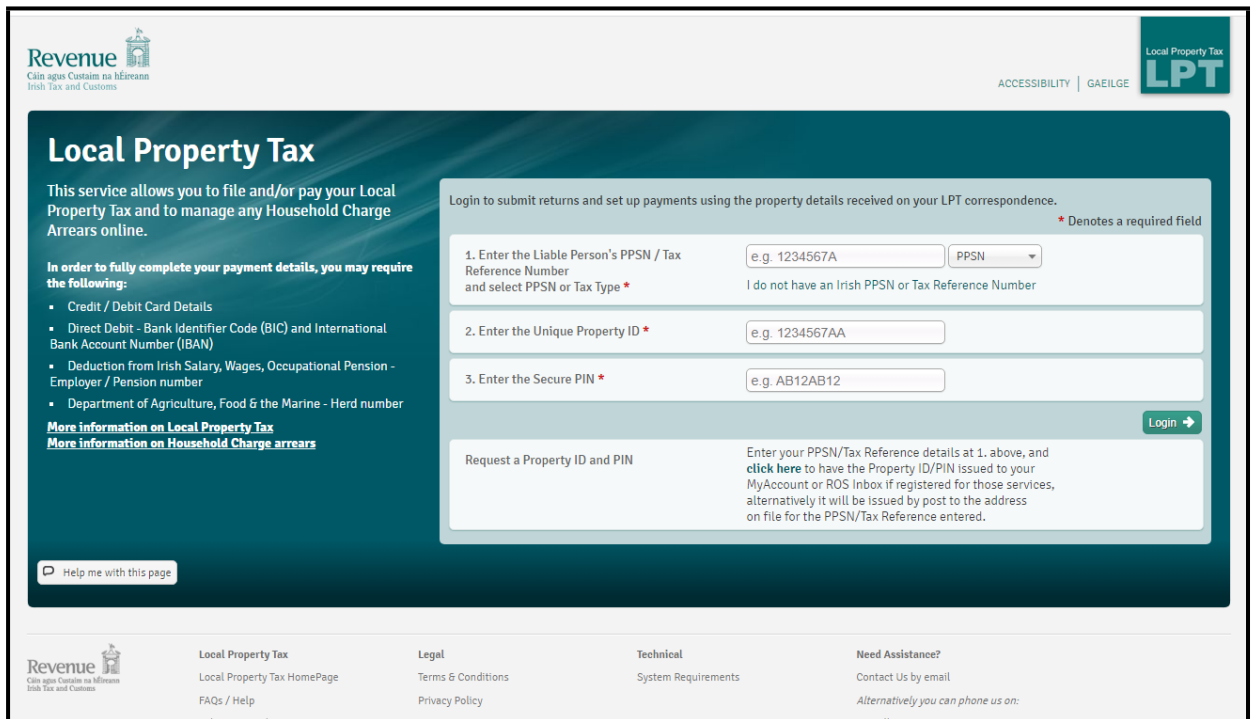


Figure 15: LPT Portal

All fields marked \* are mandatory and must be completed

Enter the “PPSN”, “Property ID” and “PIN” where indicated and click “Login”. (Yellow arrow)

**Request a Property ID or Pin:** If the Property ID or PIN has been mislaid, enter the PPSN/Tax Reference details at Section 1. > click the **click here** option (blue arrow).

This will issue the Property ID/PIN to the taxpayer’s MyAccount or ROS Inbox if registered for those services, alternatively it will be issued by post to the address on file for the PPSN/Tax Reference entered.

Figure 16: LPT Portal

Figure 17: LPT Overview screen

To Amend a Direct Debit Instruction Select Change Payment Method/Update Bank Details in Step 2 (Yellow Arrow)

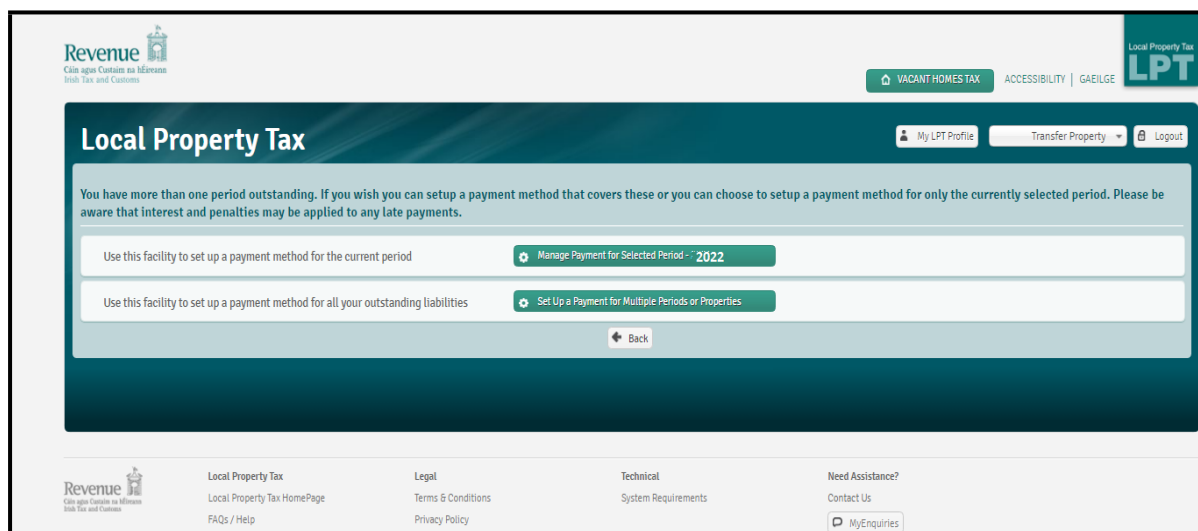


Figure 18: Manage payment for a selected period

Click the first option: Use this facility to set up a payment method for the current period (Manage Payment for Selected Period)

 The screenshot shows the 'SEPA Monthly Direct Debit' form. At the top, a yellow banner reads: 'And Payments Federation Ireland (BPF) web site which will convert Irish sort code (NSC) and account number to the equivalent BIC and IBAN.' Below this is a 'Partial Deferral (Eligibility Criteria)' section with a checkbox 'Tick this box if you believe you are entitled to Partial Deferral'. The main section is titled 'SEPA Monthly Direct Debit' and features the SEPA logo. A note states: 'To pay your LPT liability by SEPA monthly Direct Debit, complete the mandate details below. Please read the Bank Direct Debit Guarantee carefully before completing this mandate.' The form fields include: 'Payment Amount' (191), 'Who is the account holder?' (radio buttons for 'Joe Bloggs (1234567A)' and 'Somebody else'), 'Name of Second Account Holder' (empty), 'Account Name' (Joe Bloggs), 'IBAN' (IE12 BOFI 2345 6789 1011 12), and 'BIC (Optional)' (empty). At the bottom are 'Back' and 'Continue' buttons.

Figure 19: Manage Payment method

Check all the details are correct and opt to receive email confirmation if you wish. If all details are correct, click **“Continue”**

Please note: By submitting details you are signing a SEPA Debit Instruction mandate form. This means that 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.

**Local Property Tax**  
including Household Charge arrears

AUTO ROS IND F NÁME AUTO ROS IND S'NÁME (1234567AB) Your Enquiries Logout

**Acknowledgment**

Thank you for using LPT Online. Please note the Acknowledgment Number for your records.  
This is not a receipt for payment.

Acknowledgement Number	1234567AB -000012
Property Address	ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4 (1234567AB )
Local Authority	Dublin City Council
Filing Period	01/01/2014 - 31/12/2016
Payment Period	01/01/2015 - 31/12/2015

You can log in at any time to view your records. You can also print a copy using the Print button below.

Go back to Property Overview Print copy Logout

Figure 20: Acknowledgement screen

### Appendix 7.3 Set up or Amend a Direct Debit Instruction for Multiple Properties online

The owner of multiple properties must file the LPT return and select the preferred payment method online. It is possible to set up a Direct Debit Instruction for all or a selection of properties.

Go to [www.revenue.ie](http://www.revenue.ie) On the top Right Select LPT Online> This will bring you to the LPT Portal



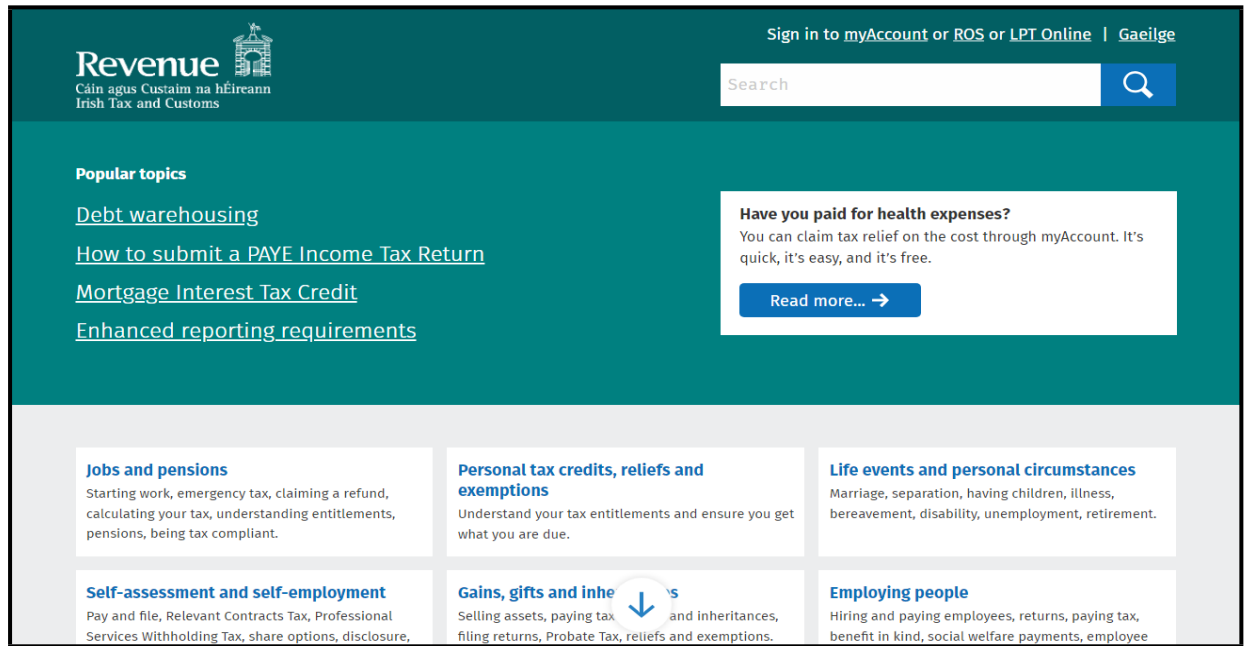


Figure 21: Revenue Home page

The following screen opens

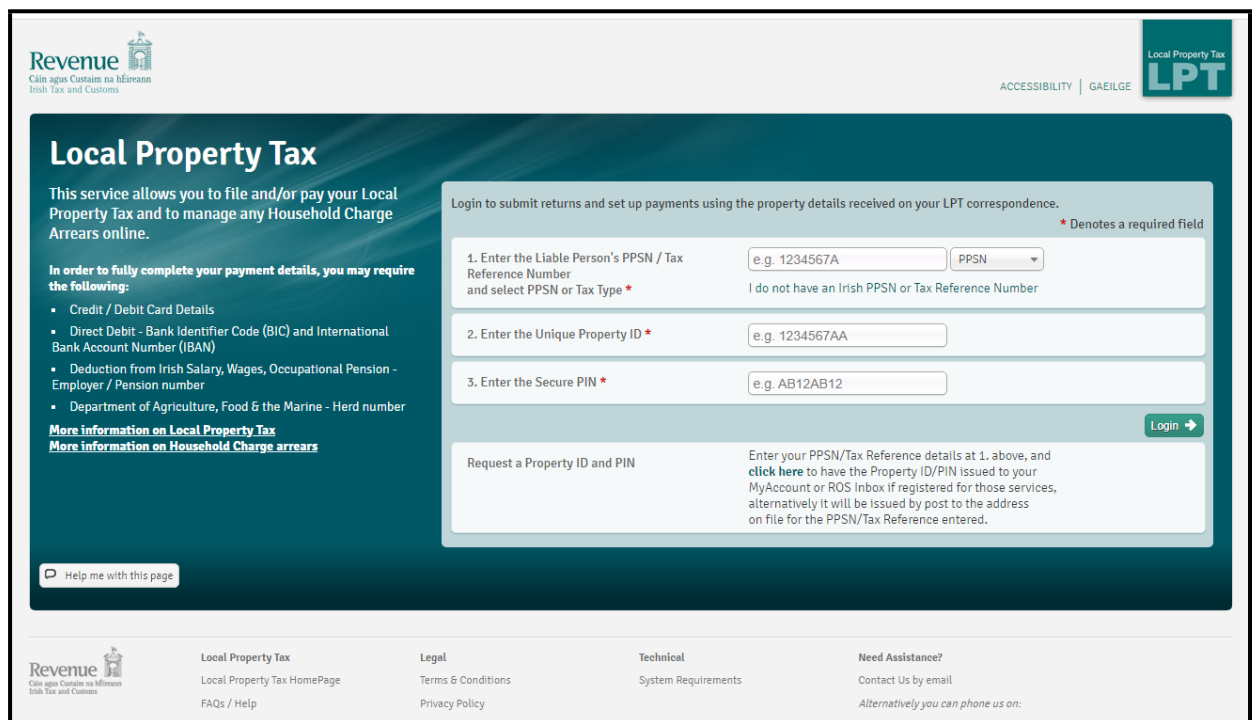


Figure 22: LPT Portal

All fields marked \* are mandatory and must be completed

Enter the “PPSN”, “Property ID” and “PIN” where indicated and click “Login”. (Yellow arrow)

**Request a Property ID or Pin:** If the Property ID or PIN has been mislaid, enter the PPSN/Tax Reference details at Section 1. > click the **click here** option (blue arrow).

This will issue the Property ID/PIN issued to the taxpayers MyAccount or ROS Inbox if registered for those services, alternatively it will be issued by post to the address on file for the PPSN/Tax Reference entered.

Revenue  
Cian agus Cúirt na Míreann  
Irish Tax and Customs

ACCESSIBILITY | GAELIGE  
Local Property Tax  
LPT

## Local Property Tax

This service allows you to file and/or pay your Local Property Tax and to manage any Household Charge Arrears online.

In order to fully complete your payment details, you may require the following:

- Credit / Debit Card Details
- Direct Debit - Bank Identifier Code (BIC) and International Bank Account Number (IBAN)
- Deduction from Irish Salary, Wages, Occupational Pension - Employer / Pension number
- Department of Agriculture, Food & the Marine - Herd number

[More information on Local Property Tax](#)  
[More information on Household Charge arrears](#)

Help me with this page

Login to submit returns and set up payments using the property details received on your LPT correspondence. \* Denotes a required field

1. Enter the Liable Person's PPSN / Tax Reference Number and select PPSN or Tax Type \*  PPSN

2. Enter the Unique Property ID \*

3. Enter the Secure PIN \*

[Request a Property ID and PIN](#) Enter your PPSN/Tax Reference details at 1. above, and **click here** to have the Property ID/PIN issued to your MyAccount or ROS inbox if registered for those services, alternatively it will be issued by post to the address on file for the PPSN/Tax Reference entered.

Figure 23: LPT Portal Login

**Local Property Tax** My LPT Profile Transfer Property

**LPT Years 2022 - 2025** Review years 2012-2021

**My Properties** Review another year

① You can manage all of your properties for a particular period by selecting a year in the dropdown above. Otherwise, you can manage them separately by clicking on the address.

**Current Status :**  
 ⚠ Review earlier years for any outstanding actions.

Search by Property Id or Address

Address	Property ID	Liable From	Return Status	Payment Method Status	Balance Outstanding
<b>Property Address 1</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€315.00
<b>Property Address 2</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€585.00
<b>Property Address 3</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€315.00

Figure 24: LPT Overview screen (Multiple Properties)

**LPT Years 2022 - 2025** Review years 2012-2021

**My Properties** Review another year

① You can manage all of your properties for a particular period by selecting a year in the dropdown above. Otherwise, you can manage them separately by clicking on the address.

**Current Status :**  
 ⚠ Review earlier years for any outstanding actions.

Search by Property Id or Address

Address	Property ID	Liable From	Return Status	Payment Method Status	Balance Outstanding
<b>Property Address 1</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€315.00
<b>Property Address 2</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€585.00
<b>Property Address 3</b> XXXXXXXXXX XXXXXX XXX		2022	✔ Return on file	⚠ Payment method outstanding	€315.00

Figure 25: LPT Overview screen (Multiple Properties)

Click on the Property that you would like to set up/amend the payment method for (yellow arrow)

This screen is responsible for bringing overview information regarding all the years, i.e. if there is one year without a return or payment on file, this will show under its respective column.

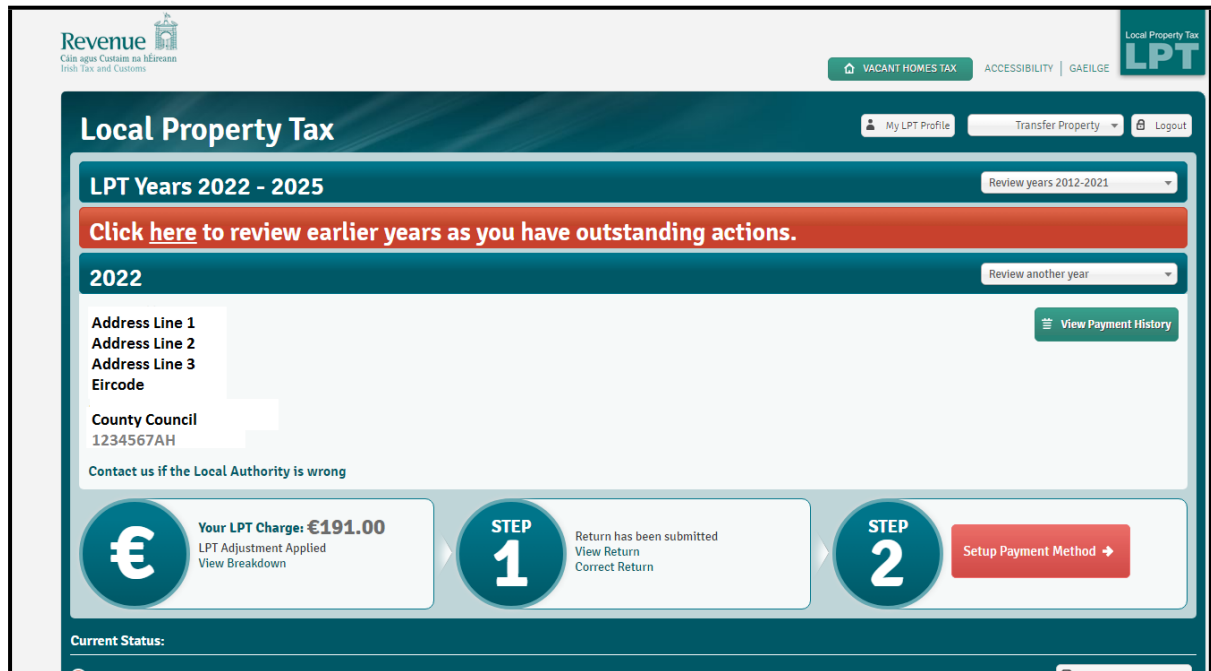


Figure 26: LPT Overview screen

To Amend a Direct Debit Instruction Select Change Payment Method/Update Bank Details in Step 2

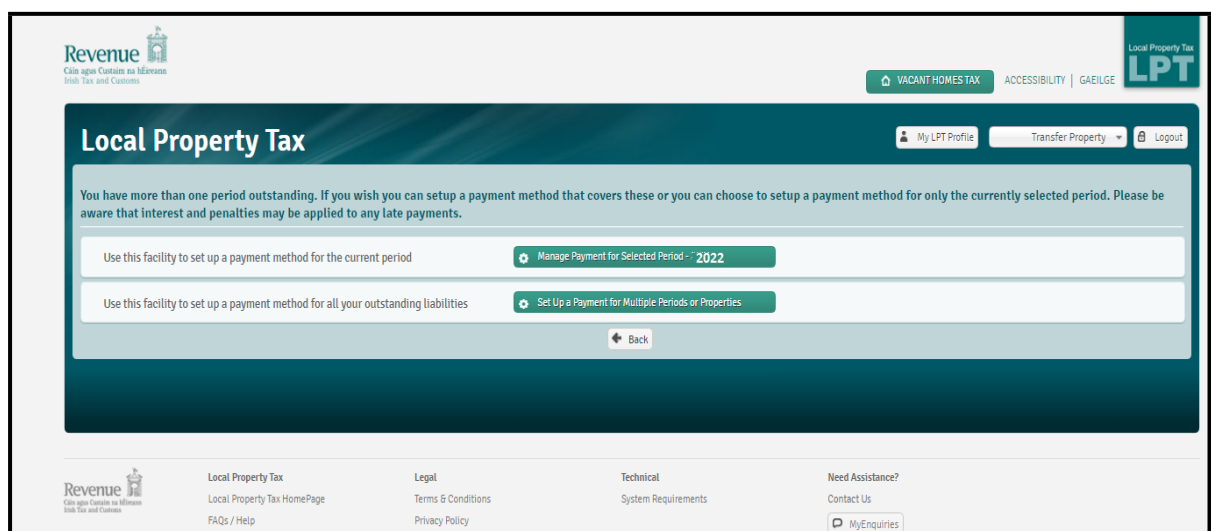


Figure 27: Manage for a selected period

Click the first option to set up payment for one property and one period

Click the second option to set up a payment for multiple properties/periods

**Local Property Tax** My LPT Profile Transfer Property Logout

**Period Details**  
Payment Period: 01/01/2024 - 31/12/2024

**Payment linked with other properties**  
The payment for this property has been previously paid for in conjunction with the below properties. Changing or cancelling the payment method for the current property will also change or cancel the payment method for the linked properties.

Address	Property ID	Balance Outstanding
Property 1	Property ID for Property 1	585.00
Property 2	Property ID for Property 2	315.00
Property 3	Property ID for Property 2	315.00

**Payment Options**  
Please confirm if you would like to make a payment now.  
You have previously set up a payment for this property. Amending this payment will cancel the previous payment instruction. \* Denotes a required field.

Total LPT Charge: €1215

Amount Outstanding: €1215

How would you like to pay? \*  
SEPA Annual Debit Instruction

**SEPA** Single Euro Payments Area  
To pay your LPT liability by SEPA annual debit instruction, complete the mandate details below. Please read the Bank Direct Debit Guarantee carefully before completing this mandate.

Payment Amount \*  
€1215

Who is the account holder?  
 Joe Bloggs  
 Somebody else

Name of Second Account Holder

Account Name \*  
Joe Bloggs

IBAN \*  
E21 SOFI 1234 5678 9101 11

BIC (Optional)

Single Debit Only  
 Tick this box if you wish to pay a single debit for 2024 only.

Back Continue Cancel Payment

Figure 28: Set up Payment Method for Multiple Properties

Input or Amend the details and Check they are all correct and opt for to receive email confirmation if you wish. If all details are correct, click **“Continue” (Yellow Arrow)**

All fields marked \* are mandatory and must be completed. Failure to complete all mandatory fields will result in an error message restricting the user from continuing with the application.

The payment method must be selected from the drop down menu. Select SEPA Monthly Direct Debit. Enter the payment amount, the IBAN and BIC and click **“Continue”** to proceed.

**Note:** If the payer is someone other than the liable person, they must select **“Somebody else”** in the field **“Who is the account holder?”** An additional field **“PPSN/Tax Reference Number of Account Holder”** is displayed. Enter the PPSN, bank details of the Payer and click **“Continue”** to proceed.

You can then amend the details such as the IBAN or Payment Method on this screen and press continue.

Please ensure the below payment details are correct before continuing.

**Property Details**

Address	Property ID	Balance Outstanding
Property Address 1		€595.00
Property Address 2	1	€315.00
Property Address 3		€315.00
Total		€1,305.00

**Payment Summary (Edit)**

Payment Period: 01/01/2024 - 31/12/2024

Number of properties: 3

Payment Method: SEPA Annual Debit Instruction

Payment Amount: €1215

Name of Account Holder: Joe Bloggs

Name of Second Account Holder:

Account Name: Joe Bloggs

PPSN / Tax Reference Number of Account Holder: 1234567A

Creditor Originator: Revenue Commissioners (IE81ZZ2300729)

IBAN: IE12BOFI345678XXXX91

BIC: BOFIE2D

Would you like to receive an Email Confirmation?

By signing this SEPA Debit Instruction 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.

I declare that all the particulars included above are correct to the best of my knowledge and belief.

Change Details Submit Details

Figure 29: : Submitting a SEPA Debit Instruction Mandate Form for Multiple Properties

Click on submit details to set up the payment method

Please note: By submitting details you are signing a SEPA Debit Instruction mandate form. This means that 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.

Local Property Tax

AUTO ROS IND F'NÁME AUTO ROS IND S'NÁME (7741431A)

Your Enquiries
Logout

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**Acknowledgment**

Thank you for using LPT Online. Please note the Acknowledgment Number for your records.  
This is not a receipt for payment.

Acknowledgement Number	MM0009330WH-3970
Filing Period	01/07/2013 - 31/12/2016
Payment Period	01/07/2013 - 31/12/2013
Number of properties	3

**Property Details**

Address	Property ID	Balance Outstanding
ADDRLINE1, ADDRLINE2, ADDRLINE3, ADDRLINE4	0009330WH	€45.00
PROPERTY 2, ADDRESS	0009337NH	€247.00
PROPERTY 3, ADDRESS	0009338PH	€202.00
<b>Total</b>		<b>€494.00</b>

You can log in at any time to view your records. You can also print a copy using the Print button below.

← Go back to Property Overview
🖨️ Print copy
🔒 Logout

Figure 30: LPT Acknowledgement Screen

The Acknowledgement Screen offers options to “Go back to Property Overview”, “Print copy” and “Logout”.

The Acknowledgement Screen displays:

1. Acknowledgement Number
2. Filing Period
3. Payment Period
4. Number of Properties
5. Address and Property ID of all Properties
6. Balance Outstanding on all Properties

Once logged out of the application it is possible to check that the payment method has been set up correctly by logging on to the LPT profile using the Property ID, PPSN and PIN. The overview screen for the selected year displays the LPT return and payment method as filed.

Address	Property ID	Liabie From	Return Status	Payment Method Status	Balance Outstanding
Property Address 1 xxxxxxxxxx xxxxxx xxx		2022	Return on file	Payment method outstanding	€315.00
Property Address 2 xxxxxxxxxx xxxxxx xxx		2022	Return on file	Payment method outstanding	€585.00
Property Address 3 xxxxxxxxxx xxxxxx xxx		2022	Return on file	Payment method outstanding	€315.00

Figure 31: LPT Overview screen

In this example, please note the green arrow  beside SEPA Monthly Direct Debit under **Payment Method Status**.

If the owner wishes to remove one property from the Direct Debit mandate, they must cancel the existing mandate instruction and set up a new Direct Debit for the remaining properties.

To make an amendment to a multiple property Direct Debit mandate, select the relevant check boxes and click **“File Multiple Property Returns”** or **“Setup payment method for Multiple Properties”** buttons. Otherwise, properties can be managed separately by clicking on the address.

To change the payment method or to amend the bank details for the Direct Debit Instruction, click **“Change Payment Method”** in Step 2.

The steps and screens to amend are the same as those to set up a Direct Debit Instruction.