

GUEST HOUSE



Application Form for a Revenue Determination in respect of Tourist Accommodation Facility

Section 482 Taxes Consolidation Act, 1997 (Income Tax and Corporation Tax)

DETAILS

Name of Property: _____
(to be approved under S.482)

Full Address of Property: _____

Name of Owner/Occupier: _____

Address of Owner/Occupier: _____

Tel. No. (Home):

Tel. No. (Work):

Tel. No. (Mobile):

E-mail Address:

PPS No of Claimant:

Name of Agent (if any): _____

Address of Agent: _____

SECTION A

GUEST HOUSE

The approved building must be in use as a guest house for at least six months of the calendar year – of which four months must be in the period 1 May – 30 September inclusive.

During what period or on what dates throughout the year, is the building in use as a guesthouse.

SECTION B

DETAILS OF ADVERTISING

Indicate the manner in which members of the public are/will be made aware of access to property (*please tick box and enclose copies of advertisement, photograph of notice board, etc. with this application*).

Notice Board	<input type="checkbox"/>	
Leaflet/Brochure	<input type="checkbox"/>	
Newspaper/Advertisements/Magazine	<input type="checkbox"/>	
Tourist Offices	<input type="checkbox"/>	
Website	<input type="checkbox"/>	
Other	<input type="checkbox"/>	Please specify: _____

DECLARATION

I/We* declare that the particulars stated on this form are true and correct and I/We* request a determination by the Revenue Commissioners under Section 482(5)(a)(ii)(I) Taxes Consolidation Act, 1997 in respect of the guest house mentioned in this form.

I/We* undertake to advise the Revenue Commissioners, without delay, of any changes in the position relating to public access outlined above.

Signature of Claimant(s) _____ Date _____

or of a Company Secretary _____ Date _____

*Delete as necessary

WARNING

Any person who knowingly makes a false statement for the purpose of obtaining any relief or repayment of tax is liable to the penalties imposed by the Tax Act.

Information

A leaflet IT 30 which sets out the detailed rules in relation to the scheme is available, on request, from Income & Capital Taxes, 1st Floor, Stamping Building, Dublin Castle, Dublin 2. Tel: 01-6748011/7024101, Fax: 01-6799287, or on the Revenue Website at www.revenue.ie.

Completed forms should be returned to:

Office of the Revenue Commissioners,
Income & Capital Taxes Division,
1st Floor, Stamping Building,
Dublin Castle,
Dublin 2

Application forms for a determination by the Minister for Arts, Heritage and the Gaeltacht may be obtained from:

Department of Arts, Heritage and the Gaeltacht,
Architectural Policy Unit,
Built Heritage & Architectural Policy Section,
Newtown Road,
Wexford.

Tel: 053-9117511 / 9117687
Fax: 053-9117603

Section 482 Requirements

Approved building in use as a guest house

Following are the conditions which apply where the approved building is in use as a guest house:

- The approved building must be in use as a guest house for at least six months of the calendar year – of which four months must be in the period 1 May – 30 September inclusive,
- the owner/occupier must prove that he/she incurred the expenditure in respect of which the relief is being claimed,
- the building must be registered or listed with Fáilte Ireland as a guest house,
- Fáilte Ireland must have been notified regarding the opening times of the guest house, *and*
- Please note that Revenue check annually by means of correspondence (i.e. Annual Registration Form) that the public access requirements of Section 482 are being complied with.

Freedom of Information Acts, 1997 and 2003

Revenue undertakes to use its best endeavours to hold confidential any information provided by you in response to this application, subject to Revenue's obligations under law, including the Freedom of Information Acts, 1997 and 2003.

Please note that in response to a request under the Freedom of Information Acts, information relating to your application may be released.