

# 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

PPS No.

Telephone No.

## Details of Payee (person receiving the payment)

Name of Payee

Address

PPS No. (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

\*e.g. yearly interest such as interest paid under Prompt Payment of Accounts Act 1997, deed of annuity.

Date Deed or Agreement was drawn up

## Details of Payment(s)

Gross Amount	Tax Deducted**	Net Payment	Period covered by Payment or Date(s) Payment(s) made
€ <input type="text"/>	€ <input type="text"/>	€ <input type="text"/>	<input type="text"/>

\*\*Tax should be deducted at the standard rate of income tax. This rate is given in Information Leaflet IT1 'Tax Credits, Reliefs and Rates' available on Revenue's website [www.revenue.ie](http://www.revenue.ie), or by contacting any Revenue office.

## 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

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

**For official use only**

# NOTES

## **Refunds**

Tax refunds can be transferred to your Irish bank account. If you wish any refunds which you may be due paid directly to your Irish bank account please supply the sort code and bank account number.

It is not possible to make a refund directly to a foreign bank account.

Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

## **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 this form must be completed and given to him or her.

## **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](mailto:accessofficer@revenue.ie)