

Form 8-3



Return of Third Party Information by Letting Agents and Managers of Premises

Tax Reference Number

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Remember to quote this number in all correspondence or when calling at your Revenue office

Return Address:

Completed forms should be sent to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website www.revenue.ie

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

Read the explanatory notes on Page 4 before completing this form.
You can submit the return in a spreadsheet format via Secure Email if you wish - see explanatory notes on page 4.

Return by any person, who, as an agent, manages premises or is in receipt of rents or other payments arising from premises

Notice

In accordance with the requirements of Sections 888 and 894 Taxes Consolidation Act 1997 this return should be completed by:

- Companies for their accounting period and returned not later than nine months from the end of the accounting period,
- Persons other than companies for the year of assessment (1 January to 31 December) and returned not later than 31 October of the following year.

RELEVANT PERIOD: FROM / / (DD/MM/YYYY) TO / / (DD/MM/YYYY)

Where the accounts are normally made up to a date other than 31 December, the return may be made by reference to the date in the basis period to which the accounts are prepared.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, all the particulars given on this form are correctly stated.

Signature

Date / / (DD/MM/YYYY)

Capacity of Signatory

Telephone No.

Name of Letting Agent, etc.

Business Address, if different from above

NOTES

“Any person who as an agent manages premises” refers to any person who organises, takes charge and acts on behalf of the owner of premises notwithstanding that rental payments may be made standing order directly to the owner’s bank account.

“Address” The registered office, business or private address should be shown. Accommodation addresses or “care of” addresses are not generally acceptable and may give rise to later enquiries.

“Premises” includes premises occupied for business purposes (industrial and commercial), residential purposes (flats, apartments, houses, part of houses, holiday homes) and land in the State.

“Rent” includes:

- Any rent charge, fee farm rent and any payment in the nature of rent, notwithstanding that the payment may relate partly to premises and partly to goods or services, and
- Any payments made by the lessee to defray the cost of work of maintenance, or repairs to the premises, not being work required by the lease to be carried out by the lessee.

“Other Payments” include premiums.

“Lease” includes an agreement for a lease of any tenancy.

“Easements” includes any right, privilege or benefit in, over or derived from premises (lands, tenements, hereditaments).

Examples of “Easements” are:

- Right to erect advertising signs, hoardings, television masts, aerials, mobile phone masts, etc.

Secure Email Filing/Specifications

This return can be submitted via Secure Email. A spreadsheet template is available on Revenue’s website www.revenue.ie which can be submitted by Secure Email to 3rdPartyReturns@revenue.ie. See www.revenue.ie/en/online/secure-email.html for information on Secure Email.

Additional information is included on Revenue’s website - see *Third Party Returns - A guide to the submission of returns in electronic form* at www.revenue.ie/en/tax/it/third-party-return-forms.html which provides technical specifications for the submission of returns in electronic format and via Secure Email.

Audit

- This return may be subject to an Audit by Revenue
- The law provides that Revenue may make enquiries or take such actions as are considered necessary to verify the accuracy of a return

Civil Penalties/Criminal Prosecution

Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return or facilitating the making of a false return. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to imprisonment.