

Form 8-4



Return of Third Party Information Return of Certain Information in Relation to Rent Subsidy

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 Government Department, Health Board, Local Authority or other similar body/authority which makes payments either in the nature or for the purpose of rent subsidy in relation to any premises

Notice

In accordance with the requirements of Sections 888 and 894 Taxes Consolidation Act 1997 this return should be completed for the year of assessment (1 January to 31 December) and returned to your Revenue office at the address shown above on or before 31 October of the following year.

RELEVANT PERIOD: FROM

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 (DD/MM/YYYY) TO

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 (DD/MM/YYYY)

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

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 (DD/MM/YYYY)

Capacity of Signatory

Telephone No.

Name of Government Department, etc

Address, if different from above

Tax Reference Number

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RETURN OF PAYMENTS MADE IN RESPECT OF RENT SUBSIDY IN RELATION TO ANY PREMISES

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE PREMISES, ETC. BELONGS

FULL ADDRESS OF RENTED PROPERTY		
NAME OF OWNER		
PPS NUMBER OF OWNER		
ADDRESS (Registered Office, Business or Private address)		
AGENT'S ADDRESS		
AMOUNT OF RENT SUBSIDY PAID	€ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	€ <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
DATE ON WHICH PAYMENT OF RENT SUBSIDY COMMENCED (DD/MM/YYYY)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

NOTES

Form 8-4

This return should be completed by any Minister of the Government who, or any Health Service Executive, Local Authority (within the meaning assigned to it by Section 2(2) of the Local Government Act, 1941) or other body or authority, or other similar body, established by or under statute which, makes any payment either in the nature of or for the purpose of rent or rent subsidy in relation to any premises.

Premises

This means any premises occupied for residential purposes (flats, apartments, houses, part of houses, etc.) in the State.

Rent Subsidy

This means payment of a subsidy towards any rent charge, fee farm rent or payment in the nature of rent, notwithstanding that the payment may relate partly to premises and partly to goods or services.

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 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.