

# Form 8-3

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



<b>Tax Reference Number</b>
Remember to quote this number in all correspondence or when calling at your Revenue office

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p><b>Completed forms should be returned to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website <a href="http://www.revenue.ie">www.revenue.ie</a></b></p>

**Return Address:**

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 electronically 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 to the address shown above not later than nine months from the end of the accounting period.

**COMPANY ACCOUNTING PERIOD:** FROM  (DD/MM/YYYY) TO  (DD/MM/YYYY)

- Persons other than companies for the year of assessment 2007 (1 January 2007 to 31 December 2007) and returned to the address shown above not later than 31 October 2008.

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	<input type="text"/>	Date	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Capacity of Signatory	<input type="text"/>		(DD/MM/YYYY)
Name of Letting Agent, etc.	<input type="text"/>	Telephone Number	<input type="text"/>
Business Address, if different from above	<input type="text"/>		





# 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 by 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 of, 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 or 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.

## Electronic Filing/Specifications

This return can be submitted electronically. A spreadsheet template is available on Revenue’s website [www.revenue.ie](http://www.revenue.ie) which can be submitted by secure email to [OPED-3rdPartyReturns@revenue.ie](mailto:OPED-3rdPartyReturns@revenue.ie).

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/forms/tpr\\_guide.doc](http://www.revenue.ie/forms/tpr_guide.doc) which provides technical specifications for the submission of returns in electronic format and includes information on secure email.

## Audit

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

## Penalties

The law provides for penalties for -

- Failure to make a return  
OR
- The making of a false return  
OR
- Helping to make a false return

These include -  
**PENALTIES from €950**  
**FINES up to €126,970**  
and/or  
**IMPRISONMENT**