

# Form 8-3

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



### Tax Reference Number

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

--	--	--	--	--	--	--	--

### 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 Section 888 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**

**TO**

- Persons other than companies for the year of assessment 2005 (1 January 2005 to 31 December 2005) and returned to the address shown above not later than 31 October 2006.

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.

If you did not, as an agent, manage premises or receive rent or other payments arising from premises in the above periods, enter "NONE" here,  complete the declaration below and return the form to the address shown above.

### 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

--	--	--	--	--	--	--	--

Capacity of Signatory

Name of Letting Agent, etc.

Telephone Number

Business Address, if different from above

Int. Ver. 2005

COMPLETE IN BLOCK LETTERS

Read the notes on page 4

<b>FULL ADDRESS OF LET PROPERTY</b>		
	Type of Property - tick <input checked="" type="checkbox"/> as appropriate	Land <input type="checkbox"/> Buildings <input type="checkbox"/>
<b>NAME OF OWNER</b> (Enter full title of Company, Firm, etc. or Surname of Individual) If jointly owned enter the first named owner only and tick <input checked="" type="checkbox"/> the box		
	<input type="checkbox"/>	<input type="checkbox"/>
<b>FIRST NAME</b> (Individual only)		
<b>PPS NUMBER OF OWNER</b>	<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"/> <input type="text"/>
<b>ADDRESS</b> (Registered Office, Business or Private Address - see notes)		
<b>AMOUNT RECEIVED</b> RENT FREQUENCY OF PAYMENT tick <input checked="" type="checkbox"/> as appropriate OTHER PAYMENT DESCRIPTION (if not Rent)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <b>.00</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <b>.00</b>
	Monthly <input type="checkbox"/> Annual <input type="checkbox"/>	Monthly <input type="checkbox"/> Annual <input type="checkbox"/>
	€	€
<b>DATE LETTING COMMENCED</b>	<input type="text"/>	<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

*Third Party Returns - A guide to the submission of returns in electronic form*, provides the technical specifications for the submission of returns in electronic format. These guidelines are available on Revenue’s website [www.revenue.ie](http://www.revenue.ie).

## 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       | These include -             |
| OR                               | <b>PENALTIES from €950</b>  |
| ■ The making of a false return   | <b>FINES up to €126,970</b> |
| OR                               | <b>and/or</b>               |
| ■ Helping to make a false return | <b>IMPRISONMENT</b>         |