

RESIDENTIAL PROPERTY TAX RETURN OF SPECIFIED AMOUNT

(under Section 110A(2) Finance Act, 1983)



Please read notes overleaf when completing this form

PARTICULARS

1. Address of Residential Property

2. Date of Contract for Sale

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3. Consideration

€

4. Name of Vendor(s)

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Address of Vendor(s)

5. Name of Purchaser(s) (Note 4)

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Address of Purchaser(s)

CALCULATION OF AMOUNT TO BE DEDUCTED

1. Consideration (Note 1)

€

2. **Less** general exemption limit (Note 2)

(€)
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3. Excess (1 - 2)

€

4. 1 1/2 % of the figure at 3

€

5. Figure at 4 x _____ (Note 3)

€

**Payment should be made to: The Revenue Commissioners, CA & AD (Residential Property Tax),
3rd Floor, 85/93 Lower Mount Street, Dublin 2.**

Signed (Purchaser or Agent)

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Date

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Notes

1. The amount of the sale consideration is the amount attributable to residential property.

2. The general exemption limit is the general market value exemption limit applying on the 5th of April immediately preceding the date of the contract for sale.

Where the date of the contract for sale is the 5th of April in a year the general market value exemption limit of that date applies.

3. Multiply by the number of years that the vendor has owned the property up to a maximum of 5.