

# Relevant Declaration - Form 81E



(as provided for by section 81E Taxes Consolidation Act 1997 – ‘TCA97’)

## ENHANCED DEDUCTION FOR ELIGIBLE CONSTRUCTION EXPENDITURE

THIS DECLARATION IS BEING MADE BY

**A Relevant Beneficial Owner**

**to a Relevant Contractor**

This Relevant Declaration Form shall be retained by the Relevant Contractor for a period of 6 years from the end of the accounting period in which a return has been delivered making a claim for the enhanced deduction in respect of the Completed Development to which this Relevant Declaration relates.

Please refer to Notes on Pages 3 & 4 for guidance on completing this Relevant Declaration.

# TO BE COMPLETED BY THE DECLARER

## DECLARER

Name of the Declarer:

Address of the Declarer:

Tax Reference number of the Declarer:

## RELEVANT CONTRACTOR

Name of Relevant Contractor:

Address of Relevant Contractor:

Tax Reference number of Relevant Contractor:

Address of the Completed Development:

Number of apartments in the Completed Development:

In respect of the Completed Development detailed on page 1:

I hereby declare that, on the [Relevant Date]  
[the Declarer] is a Relevant Beneficial Owner of [percentage of  
ownership] percent of the Completed Development.

I hereby declare that the Completed Development was developed by [the Relevant  
Contractor] pursuant to a contract entered into between  
[the Declarer] and [the Relevant Contractor]

I hereby declare that [the Declarer] is not a Relevant Person in  
respect of the Completed Development.

I hereby declare that no other Relevant Declaration has been made by  
[the Declarer] to any other Relevant Contractor in respect of the  
Completed Development.

**Authorised Signatory**

**Print name of Signatory here** [the Declarer / Authorised Signatory]

**Date**

## Notes for completion

These notes should be read in conjunction with Section 81E TCA97.

1. **'The Declarer'** is a Relevant Beneficial Owner of the Completed Development.
2. **'Relevant Beneficial Owner'** means a beneficial owner of the Completed Development that is not a Relevant Person in respect of the Completed Development.
3. **'Completed Development'** means a qualifying apartment block, within the meaning of section 81E TCA97, in respect of which—
  - (a) planning permission has been granted which includes permission for not fewer than 10 new apartments in the qualifying apartment block,
  - (b) a relevant commencement notice, within the meaning of section 81E TCA97, is lodged with the relevant local authority on or after 8 October 2025 but not later than 31 December 2030, and
  - (c) on or before the planning permission period relating to it expires—
    - (i) all works required to ensure that all apartments in the qualifying apartment block are suitable for occupation as a dwelling have been completed, and
    - (ii) a relevant certificate of compliance on completion is lodged with the relevant local authority.
4. **'Relevant Person'** means:
  - (a) a property developer, within the meaning of section 81E TCA97, that—
    - (i) in the course of a relevant property development trade within the meaning of section 81E TCA97, develops a completed development, and
    - (ii) on the relevant date is a beneficial owner of the completed development,or
  - (b) a Relevant Contractor—
    - (i) that, in the course of a qualifying trade, within the meaning of section 81E TCA97, develops the Completed Development, and
    - (ii) to which a Relevant Declaration has been made by a Relevant Beneficial Owner, or where there is more than one Relevant Beneficial Owner, a Relevant Declaration has been made by each Relevant Beneficial Owner, in respect of the Completed Development.
5. **'Relevant Date'**, in relation to the Completed Development, means the date on which the relevant certificate of compliance on completion is lodged with the relevant local authority, within the meaning of section 81E TCA97, in respect of the Completed Development.
6. **'Certificate of compliance on completion'** has the same meaning as it has in section 653A(1) TCA97.
7. **'Relevant certificate of compliance on completion'** means a certificate of compliance on completion lodged with the relevant local authority, within the meaning of section 81E TCA97, or, where there is more than one such certificate of compliance on completion, the last such certificate of compliance on completion so lodged, in respect of the Completed Development.

8. **‘Relevant Contractor’**, in relation to the Completed Development, means a company that develops the Completed Development pursuant to a contract entered into with the beneficial owner, or where there is more than one beneficial owner, the beneficial owners, of that Completed Development.

#### **IMPORTANT NOTES:**

1. **This Declaration must be signed by an authorised signatory of the Declarer. Where appropriate, a copy of the power of attorney should be furnished and retained with this declaration.**
2. **The authorised signatory must have in his / her possession the information necessary to complete this declaration form prior to signing the declaration. This information must be retained by the Declarer and made available to an authorised officer of the Revenue Commissioners on request.**
3. **This blank form may be photocopied for use in relation to subsequent declarations. However, in all cases, declarations must be signed and dated by the authorised signatory in ink to establish that the declaration is original.**

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](https://www.revenue.ie) page on [www.revenue.ie](https://www.revenue.ie). Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.