

LPT Help Guide

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Property ID Login

PPSN – Please check recent correspondence from Revenue or Department of Social Protection (DSP) for your PPSN. For information on how to obtain a PPSN refer to www.welfare.ie or e-mail directly cis@welfare.ie.

Tax Type – Please select the tax type that relates to your income. This refers to the tax for which you are registered to pay. If you are not registered for any tax, please select "PPSN". You can review this on any correspondence you may have received from Revenue or DSP. For information on how to obtain a PPSN refer to www.welfare.ie or e-mail directly cis@welfare.ie.

If you do not have an Irish PPSN or Tax registration number you must provide further information in order to file your Return. Please follow the instructions that appear on screen. You should also note that the only payment method available to you is Debit / Credit card.

Property ID – This is a unique property identification number assigned by Revenue to each residential property. This will have been provided to you on the letter and your paper Return should be retained and used in all correspondence with Revenue relating to the property. Please check recent correspondence regarding Local Property Tax (LPT) from Revenue.

PIN number – This secure PIN enables you to complete and submit your Return at Revenue.ie. You should retain this PIN in order to access your LPT record and also should you wish to amend your payment details. Please check recent correspondence regarding Local Property Tax from Revenue.

Property Overview Screen

Manage a different property – This only appears if you are the owner of more than one property. If you own more than one property, you can manage the Returns for all your properties by clicking this button.

Year – this is the year for which you are currently completing a Return for this property.

Address – This is the address of the property to which the LPT charge applies.

Review a different year (*This will be relevant from 2014 onwards*) – If you wish to submit a return for a different year please select from the dropdown menu.

Address – This is the address of the property to which the LPT charge applies.

Step 1 – Complete property Return - Click this button to begin completing your Return.

Step 2 – This step is a mandatory part of Step 1 – you must select a payment option on the Return.

Local Property Tax Status – The text displayed will inform you of any actions that you may be required to take or update you on actions that you have taken in respect of your LPT Return. If you have not completed a Return, the following message will appear – "You have not yet completed your Return for this year. Until you do an estimated LPT Charge will apply."

The "estimated LPT charge" is the amount of tax that has been estimated as being legally payable by you if you do not complete and submit a Return.

Manage a Different Property Screen

This screen will display a list of properties to which you are linked. Tick the box beside each property address or select tick box at "Address", if you wish to submit multiple Returns. Click on the File Multiple Return button. You may also submit a Return for one property at a time by selecting that property address' tick box.

Year – this is the year for which you are currently filing a Return for this property.

File multiple property Returns – If you wish to file multiple Returns you can select the properties by ticking the box beside the address of that property. This will allow you to file the Return and valuation details for each property. When you have entered details on all properties for which you have indicated that you are filing, a summary screen will display all details previously entered. You will then be brought to the Payment screens.

Set up payments for multiple properties – This allows you to select one payment method for more than one property at a time. This will display the total LPT liability in respect of all properties for which you have submitted details. Once you have selected a payment method on that screen you will then be brought to a Summary screen and you will be asked to confirm and submit your details.

To view a previously filed Return, click on the property address of the property you wish to view

Acknowledgement Screen – This screen confirms the submission of your Returns to Revenue.

You will receive an acknowledgement number for your own records. You can also use the print function on this screen to print a copy of the Returns for your records. When you are communicating or corresponding with Revenue in relation to your properties you should always quote the Property ID number for each property (quoted at the end of each address).

Return Details Screen

Are you the liable person or acting on behalf of the liable person? – If you are completing the Return on behalf of the Liable Person, please click the correct button.

Is the liable person resident in Ireland – You must indicate whether the designated liable person is resident in Ireland for tax purposes. If liable person is not resident, they must provide us with details of their foreign tax number and country of residence.

E-mail – If you complete this field, Revenue may use the e-mail address provided to contact you if there are any queries in relation to your Return, or with any updates in relation to this tax

Primary Residence – This indicates that this property is the liable owner's sole principal private residence. A residential property is considered to be your Principal Private residence (PPR) if it is occupied as your sole or main residence.

Exemption – If you indicate that your property is exempt, a dropdown list will appear from which you should select your exemption criteria. You must also select a "Property Value Band".

Registered Property Owners – This field indicates the names of owners linked to the property. You may wish to add or delete names from this list. In order to delete a name, you must contact LPT Branch in writing and include any supporting documentation that is required. If you wish to add an owner, click on "Add another owner" button and input their name and PPSN as instructed in the screen that displays.

Calculation details - In this field you must self assess the value of your property in order to identify which band number applies to your property.

Valuation of your property – Please enter the exact property valuation, if it exceeds €1 million.

LPT charge – This is the amount payable by you for your Local Property Tax based on the information you entered above.

HC/NPPR - Please note that as this property is not your principal private residence you are liable for the NPPR charge of €200

Total amount due – This is your total liability for LPT. Failure to pay will result in interest at a rate of 8% per annum being charged on any unpaid amounts of tax.

Payment Options Selection Screen

How would you like to pay There are a range of payment options available to you. All payment options, including information on Deferral and Partial Deferral conditions, are listed here. You may be asked to provide further details, depending on the payment method you select, such as bank account details for Direct Debit instructions or employer details should you wish to pay through deduction at source.

Deduction at source – This allows you to pay your LPT through your source of income. You can also use the income source of your spouse or civil partner. If you select this option you must complete the boxes as indicated.

You will also be asked to choose a deduction method – this will be from your employment, pension, DSP scheme or Department of Agriculture, Food and the Marine (DAFM) scheme.

- Where you select deduction from your salary or occupational pension, you will be asked to provide a valid employer's number or pension provider's number. These numbers will be on your Form P60, or may be on your payslip or may be obtained from your employer. Deductions will be shown on your payslip.
- Where you select deduction from payments received from the DSP, you must select the name of the scheme from the dropdown list. LPT can only be deducted from one of the 10 schemes on this list.
- Where you select deduction from payments received from DAFM, you must provide your Herd number.

Single Debit Authority – This allows you to pay your full LPT liability through your Bank Account in one single payment. You will need an International Bank Account Number (IBAN) and a Bank Identifier Code (BIC) and you may select a date no later than 21st March 2014. Customers should note that until the 14 January 2014 only BICs and IBANs for Irish based bank accounts will be acceptable as a means of payment. Customers can use a BIC and IBAN for a bank account for a bank in any participating SEPA country from 15 January 2014.

Direct Debit - This allows you to pay your LPT liability on a phased basis through your Bank Account by Direct Debit. Payments will commence on 15th January 2014 and continue on 15th of each month thereafter. You will require the following details:

- Account name
- Bank/Building Society address
- International Bank Account Number (IBAN) and a Bank Identifier Code (BIC). Customers should note that until the 14 January 2014 only BICs and IBANs for Irish based bank accounts will be acceptable as a means of payment. Customers can use a BIC and IBAN for a bank account for a bank in any participating SEPA country from 15 January 2014.

If another party wishes to pay the Direct Debit on behalf of the liable person, the following information, along with their bank details as above, will be required:

- PPSN/Tax reference Number of Account holder
- Name of Account holder

For further information please see Payment Options

Debit/Credit Card – This allows you to pay your full LPT liability through your Debit/Credit card. You may pay with the following cards:

- Mastercard Credit
- Mastercard Debit
- Visa Credit
- Visa Debit

Please note that if you pay with a Mastercard credit card or Visa Credit card there will be an additional service charge of 1.1%.

Pay via Service Provider – This service allows you to pay your LPT liability on a phased basis by cash or using a debit/credit card through an approved Payment Service Provider.

Deferral Option – This payment option allows you to defer payment of your LPT liability for the period for which you are submitting your Return where certain specified conditions are met. If you satisfy one of these conditions and wish to claim deferral, select the condition from the list displayed. You may be required to submit supporting documentation to prove entitlement to claim deferral for some of these deferral conditions.

Partial Deferral – This option allows you to defer 50% of your LPT liability for the period for which you are submitting your Return where certain specified conditions are met. You must also select one of the payment options in order to pay the 50% that is due.

Review Screen

This screen displays all the information you have provided in your Return. You should review these details before you confirm and submit them to Revenue. Please read the Declaration at the foot of this screen.

Acknowledgement Screen

This screen confirms the submission of your Return to Revenue.

You will receive an acknowledgement number for your own records. You can also use the print function on this screen to print a copy of the Return for your records. When you are communicating or corresponding with Revenue in relation to your Property you should always quote the Property ID number (quoted at the end of the address) and which will also be included on the Return print out and on recent correspondence from Revenue.