



STATUTORY INSTRUMENTS.

S.I. No. 424 of 2011

MORTGAGE INTEREST (RELIEF AT SOURCE) REGULATIONS 2011

(Prn. A11/1412)

MORTGAGE INTEREST (RELIEF AT SOURCE) REGULATIONS 2011

The Revenue Commissioners, in exercise of the powers conferred on them by section 244A(5) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. These Regulations may be cited as the Mortgage Interest (Relief at Source) Regulations 2011.
2. Regulation 5 of the Mortgage Interest (Relief at Source) Regulations 2001 (S.I. No. 558 of 2001) is amended in subparagraph (a) of paragraph (2) by inserting “(including, in respect of each qualifying mortgage loan made on or after 1 January 2011, a unique identifying number or a unique identifying alphanumeric sequence)” after “keep sufficient records” and that paragraph, as so amended, is set out in the Table to this Regulation.

TABLE

(2) A qualifying lender shall—

- (a) keep sufficient records (including, in respect of each qualifying mortgage loan made on or after 1 January 2011, a unique identifying number or a unique identifying alphanumeric sequence) to enable the requirements of this Regulation to be satisfied and shall make these available for inspection within the State, and
- (b) furnish such information about the claim as may reasonably be required.

GIVEN under my hand,
10 August 2011.

LIAM IRWIN,
Revenue Commissioner.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 12th August, 2011.*

EXPLANATORY NOTE

(This does not form part of the Instrument and does not purport to be a legal Interpretation.)

The amendment of Regulation 5 of Mortgage Interest (Relief At Source) Regulations 2001 requires lenders to maintain a separate and distinct account number in respect of each qualifying loan. This will assist in identifying the correct rate of relief and ceiling which apply when individuals have loans qualifying for tax relief at different rates and ceilings.

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