

## Rent Tax Credit

### Part 15-01-11A

This document should be read in conjunction with section 473B of the Taxes Consolidation Act 1997

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## Table of Contents

1	Introduction .....	3
2	Definitions .....	4
2.1	Approved Course .....	4
2.2	Qualifying payment .....	4
2.3	Tenancy .....	6
3	Conditions for all claimants.....	7
4	Additional conditions where the property is used by the claimant .....	10
4.1	Claimant’s principal private residence .....	10
4.1.1	Relationship with landlord .....	10
4.2	Claimant’s second home .....	11
4.2.1	Use of property.....	11
4.2.2	Relationship with landlord .....	12
5	Additional conditions where the property is used by the claimant’s child .....	13
5.1	Use of property .....	13
5.2	Relationship with landlord .....	13
5.3	Type of tenancy .....	14
5.4	Age of the child .....	14
6	Value of the credit.....	15
7	Claiming the credit .....	18
7.1	Information required.....	18
7.2	Receipts and other supporting documentation .....	19
7.3	Claims for rent paid during 2022.....	19
7.3.1	PAYE taxpayers .....	19
7.3.2	Chargeable Persons .....	33
7.4	Claims for rent paid during 2023 and subsequent tax years.....	33
7.4.1	Claiming the tax credit in-year .....	33
	Appendix 1 – Summary of circumstances where the credit is available .....	36
	Appendix 2 - Claimant’s principal private residence checklist .....	37
	Appendix 3 – Claimant’s second home checklist .....	38
	Appendix 4 – Claimant’s child checklist .....	39

## 1 Introduction

The rent tax credit was announced by the Minister for Finance in Budget 2023. The credit is broadly available in the following three circumstances:

- 1) where the claimant makes a qualifying payment in respect of his or her principal private residence (see [Appendix 2](#) qualification checklist),
- 2) where the claimant makes a qualifying payment in respect of a 'second home' which he or she uses to facilitate his or her attendance at, or participation in, his or her employment, office holding, trade, profession or an approved course (see [Appendix 3](#) qualification checklist), and
- 3) where the claimant makes a qualifying payment in respect of a property used by his or her child to facilitate the latter's attendance at, or participation in, an approved course (see [Appendix 4](#) qualification checklist).

The rent tax credit will be available for the tax years 2022 to 2025 (inclusive) and the maximum value of the credit will be €1,000 per year in the case of a jointly assessed married couple or civil partners, and €500 in all other cases.

Claims for qualifying payments made during the 2022 tax year should be made on the claimant's 2022 Income Tax Return. These returns will be available for submission from January 2023.

This manual sets out the full range of conditions which must be met in order for a claimant to qualify for the rent tax credit and sets out a detailed guide on how to make a claim for the credit.

## 2 Definitions

### 2.1 Approved Course

An approved course, for the purpose of the rent tax credit, has the same meaning as it has for the purpose of tax relief for third level tuition fees. This means that to be an approved course, the course must be either:

- 1) a fulltime or part-time undergraduate course of at least 2 academic years duration, or
- 2) a postgraduate course of at least 4 academic years duration and which confers a degree or equivalent qualification on the student based on a thesis, examination results or a combination of both.

The course must also be provided by either:

- 1) a publicly funded university, college or institute of higher education in Ireland which has been approved for the purposes of tax relief,
- 2) a publicly funded or duly accredited university or institution in another European Union (EU) Member State or in the United Kingdom (UK) which has been approved for the purposes of tax relief,
- 3) a college or institution in another EU Member State or in the UK that provides distance education in Ireland and has been approved for the purposes of tax relief, or
- 4) a private college in Ireland or private distance education college based in another EU Member State or the UK, which operates in accordance with a code of standards which has been approved by the Minister for Education and Skills.

In the case of a post-graduate course, it may also be provided by a university or similar institution of higher education in any country, other than the State, another EU Member State or the UK, if that university or institution is publicly funded and suitably accredited in that jurisdiction.

A list of approved colleges and courses is published on Revenue's website each year and can be found [here](#). However, it should be noted, as outlined in [section 3](#) below, that the rent tax credit can only be claimed in relation to a residential property located in the State.

### 2.2 Qualifying payment

A qualifying payment may commonly be referred to as 'rent' or a 'rental payment', and this terminology will be used throughout the remainder of this manual. For the purposes of the rent tax credit however, only certain elements of a rental payment will qualify for relief.

Any amount paid in return for the use, occupation, enjoyment and special possession of the property will be considered to be a qualifying payment for the purpose of the rent tax credit. Any amount paid for the following will not be a qualifying payment:

- 1) security deposit,
- 2) contribution towards any repairs or maintenance to the property, or
- 3) board, laundry or other services.

**Example**

Alice moves into residential accommodation at the start of June 2022 and her rental payment is €800 per month. At the commencement of the tenancy, Alice also paid a €500 security deposit, which will be returned to her when the tenancy ends.

For the purposes of the rent tax credit, Alice will incur qualifying payments of €5,600 (€800 x 7) during the 2022 tax year. The €500 security deposit paid by Alice is disregarded for this purpose.

Alice continues to reside in this accommodation throughout 2023 and her rental payments remain unchanged. In March 2023 Alice seeks permission from her landlord to lay a new wooden floor in the property as she does not like the carpet that is currently laid. Alice pays a total of €650 for this work.

For the purposes of the rent tax credit, Alice will incur qualifying payments of €9,600 (€800 x 12) during the 2023 tax year. The €650 Alice paid towards the new wooden floor is disregarded for this purpose.

**Example**

Sean resides in student digs and makes a rental payment of €500 per month during the 2023 tax year. As part of his rental agreement, Sean receives several meals a week.

For the purposes of the rent tax credit, Sean will have to apportion his monthly rental payment between the amount attributed to his use, occupation and enjoyment of the rooms available to him, and the amount attributed to the food and board provided to him.

Landlords who provide his or her tenants with additional services, such as that outlined in this example, should assist his or her tenants in breaking down the rental payment between these services and the amount paid in return for use, occupation and enjoyment of the property or rooms. Revenue is prepared to accept a just and reasonable apportionment of this cost.

Where a couple is jointly assessed to tax, any rental payment made by either spouse or civil partner may be taken into consideration for the purposes of the rent tax credit.

### 2.3 Tenancy

A tenancy for this purpose must fall into one of the two categories outlined below.

- 1) An agreement, contract or lease which is required to be registered with the Residential Tenancy Board (RTB) under Part 7 of the Residential Tenancies Act 2004 and has been so registered.

This type of tenancy will typically be seen where a tenant, or tenants, have exclusive use of an entire property or self-contained unit within Student Specific Accommodation.

- 2) A licence for the use of a room, or rooms, in another person's principal private residence.

This type of tenancy will typically be seen where the landlord lives in the same property as the tenant, in what is commonly referred to as 'rent-a-room' or 'digs' arrangement.

Such tenancies are generally not currently required to be registered with the RTB under Part 7 of the Residential Tenancies Act 2004, and therefore the tenancy is not required to be so registered for the claimant to receive the rent tax credit.

The [RTB website](#) sets out full details of the type of tenancies which must be registered, and the process by which such registration may be completed. The rent tax credit does not impose any additional obligations on landlords in that regard, however landlords are required to have complied with all existing RTB registration obligations in order for the tenancy concerned to be within the scope of the rent tax credit. To facilitate claimants in receiving his or her rent tax credit, landlords should familiarise themselves with his or her RTB registration obligations and ensure that they have fulfilled same.

There are two specific exclusions from the definition of a tenancy as follows:

- 1) a tenancy which has a duration of 50 years or more at the point of commencement, and
- 2) a tenancy which includes a 'rent to buy' type arrangement or clause.

### 3 Conditions for all claimants

There are a number of conditions which must be met in all cases, irrespective of whether the rental property concerned is used by the claimant him or herself, or the claimant's child. These conditions are set out below.

- 1) A formal claim must be made to receive the credit.

Claims for rent paid during the 2022 year of assessment should be made on the claimant's 2022 Income Tax Return. These returns will be available for submission from January 2023. See [section 7](#) below for detailed guidance on how to make a claim.

The claim must relate to rental payments which both fell due, and were actually paid, during that tax year.

#### **Example**

Peter lives in rental accommodation and makes a rental payment of €1,000 in January 2023, €750 of which relates to rent which fell due in that month. The remaining €250 relates to rental arrears from 2022.

For the purposes of Peter's 2023 claim for the rent tax credit, only the €750 relating to rent which fell due in January 2023 can be taken into consideration.

- 2) The payment must have been made under a tenancy.

A tenancy for this purpose may be any type of tenancy described in [section 2.3](#) above, but it must have been entered into with the consent of the landlord.

#### **Example**

Jenny lives in rental accommodation and is the sole tenant. At the start of 2023 Jenny's friend moves into the property with her, to help Jenny meet the costs of renting the property. From that point onwards Jenny and her friend split the monthly rental payment equally.

Jenny's friend will not be able to claim the rent tax credit unless Jenny's landlord has been informed that she has moved into the property and consents to the new arrangement. For the purposes of Jenny's 2023 claim for the rent tax credit, only the portion which Jenny pays towards the rental costs can be taken into consideration.

- 3) The property concerned must be a residential property located in the State.

A residential property for this purpose may be an entire property, or selected rooms within a property.

- 4) The claimant must not be a 'supported tenant'.
  - a) This means that the claimant cannot be in receipt of State housing support such as the Housing Assistance Payment (HAP), Rent Supplement or Rental Accommodation (RAS) schemes. This is the case even if the claimant is required to make a 'top-up' payment in excess of the support he or she receives under a State support scheme.
  - b) In addition to the above, Members of the Oireachtas and anyone holding the position of Minister of the Government, Minister of State or Attorney General, shall be considered to be 'supported' if he or she receives any allowance or deduction provided for under section 836 Taxes Consolidation Act 1997 (TCA 1997) in respect of his or her official duties.

This means that a Member of the Oireachtas or person holding the position of Minister of the Government, Minister of State or Attorney General who receives an allowance or relief of any sort under section 836 TCA 1997 in respect of a payment he or she makes for overnight accommodation in a property used to facilitate his or her attendance at, or participation in, his or her official duties, shall not be entitled to claim the rent tax credit in respect of that same property.

If that same individual makes a rental payment in respect of his or her own principal private residence, he or she will be entitled to make a claim for the rent tax credit in respect of any payments made in his or her personal capacity for that property.

#### **Example**

Tracey lives in rental accommodation and receives State support through the HAP scheme. A payment is made directly to Tracey's landlord under the scheme, in addition to which Tracey also makes a weekly contribution towards the rental cost. Although Tracey makes a rental payment, she cannot make a claim for the rent tax credit as she is a supported tenant.

#### **Example**

Niall resides in rental accommodation with his wife and children in Galway. Niall also holds an office of the type outlined above at section 4(b) and rents a property in Dublin which he uses to facilitate his attendance at, and participation in, his official duties. Niall receives an allowance or relief referred to under section 836 TCA 1997, in respect of a portion of the costs he incurs in respect of the rental property in Dublin.



Although the allowance or relief Niall receives under section 836 TCA 1997, in respect of the rental property in Dublin, does not fully reimburse him for the costs he incurs in respect of same, he will not be entitled to claim the rent tax credit in relation to any excess amount which he is not reimbursed for.

Niall will however be entitled to claim the rent tax credit for the costs he incurs in respect of the rental accommodation in Galway where he and his family reside.

- 5) The landlord must not be a Housing Association or Approved Housing Body.
- 6) The property and tenancy must not be held by a Minister of the Government or Commissioner of Public Works in Ireland in his or her official capacity. A Minister of the Government or Commissioner of Public Works in Ireland will be considered to hold a property or tenancy in his or her official capacity if the personal identity of the property owner or landlord changes when the individual occupying the office changes. If the identity of the property owner or landlord remains unchanged even after that person has ceased to hold the particular office, he or she will be considered to hold the property or tenancy in a personal capacity.

### **Example**

Shauna holds an office of the type outlined above at 4(b) and owns a residential property. Partway through 2022 Shauna began renting this property to another individual under a tenancy agreement and continued to do so for the remainder of that year. Early in January 2023, Shauna ceases to hold the relevant office. The office which Shauna previously held is then filled by Anthony.

As Shauna continues to own the property after this change and continues to rent the property to her tenant with no change in the tenancy agreement, she can be said to hold the property and tenancy in a personal capacity. Shauna's tenant will therefore be able to claim the rent tax credit throughout this time, assuming all other conditions of the relief are met.

## 4 Additional conditions where the property is used by the claimant

The rent tax credit may be available where the claimant pays rent in respect of either:

- 1) his or her principal private residence, or
- 2) a 'second home' which he or she used to facilitate his or her attendance at, or participation in, his or her employment, office holding, trade, profession or an approved course.

### 4.1 Claimant's principal private residence

A property will be a claimant's principal private residence if it is the sole place of residence available to him or her.

Where a claimant is paying rent for his or her principal private residence, there is only one further condition (in addition to all of the conditions outlined in [section 3](#) above) which must be met in order for him or her to be eligible for the rent tax credit.

The details of this additional condition are set out in [section 4.1.1](#) below, and [Appendix 2](#) contains a checklist of all conditions which must be met in order for the credit to be available in this scenario.

#### 4.1.1 Relationship with landlord

The claimant and the landlord cannot be parent and child, or vice versa. Where the claimant and landlord are parent and child or vice versa, the rent credit will not be available.

Where the claimant and the landlord are otherwise related, such as grandparent and grandchild, siblings or aunt/uncle and niece/nephew, the credit may still be available, but only where:

- 1) the tenancy is of a type which is required to be registered with the RTB, and
- 2) the landlord has complied with any such registration requirement.

This means that the credit will not be available where the tenancy is of a type which is exempt from RTB registration, such as a 'rent-a-room' or 'digs' type arrangement.

If the claimant and landlord are unrelated, the credit will be available irrespective of the tenancy type, assuming all other conditions of the relief are met.

**Example**

Peter, Paula, Patricia and Pauric are four siblings who pay rent for their principal private residences.

The property Peter lives in is owned by his parents. Peter will not therefore be entitled to claim the rent tax credit as he has a child/parent relationship with the landlord.

The property Paula lives in is owned by her aunt, who lives in the property along with Paula. Paula will not therefore be entitled to claim the rent tax credit as she is otherwise related to the landlord and the tenancy arrangement (being a 'rent-a-room' arrangement) is not one that is required to be registered with the RTB.

The aunt that Paula lives with owns another house, and this is the property which Patricia lives in. Patricia's tenancy is registered with the RTB. Patricia will therefore be entitled to claim the rent tax credit even though she, as the claimant, is otherwise related to the landlord, because the tenancy arrangement is registered with the RTB.

The property Pauric lives in is owned by a third party who is unrelated to Pauric. As such, Pauric will therefore be entitled to claim the rent tax credit irrespective of the tenancy type in place, assuming all other conditions of the rent tax credit are met.

## 4.2 Claimant's second home

A property will be a claimant's second home if he or she has another place of residence available to him or her.

Where a claimant is paying rent for his or her second home, there are two further conditions (in addition to the conditions outlined in [section 3](#) above) which must be met in order for him or her to be eligible for the rent tax credit.

The details of these additional conditions are set out in sections [4.2.1](#) and [4.2.2](#) below, and [Appendix 3](#) contains a checklist of all conditions which must be met in order for the credit to be available in this scenario.

### 4.2.1 Use of property

In such cases the property must be used by the claimant for the specific purpose of facilitating his or her attendance at, or participation in, his or her employment, office holding, trade, profession or an approved course in order for the rent tax credit to be available.

**Example**

Pauline's main residence is based in Limerick, and she works in Dublin. In order to avoid a lengthy daily commute Pauline pays rent for accommodation close to her office and stays in this accommodation several nights a week before returning to her main residence in Limerick every weekend. Subject to all other conditions being met, Pauline will be eligible for the rent tax credit in this scenario.

**Example**

Tom owns his principal private residence which is based in Louth. Tom decides to rent a holiday in Cork for a number of weeks during the summer of 2023. Tom takes his laptop with him so that he can keep in touch with the office during this time.

Tom will not be entitled to claim the rent tax credit for the rental costs he incurs in this instance, notwithstanding the fact that he may carry out some work from the rental property in Cork. This is because the primary purpose for which the property was rented was for Tom's holiday.

#### 4.2.2 Relationship with landlord

The claimant and the landlord cannot be parent and child, or vice versa. Where the claimant and landlord are parent and child or vice versa, the rent credit will not be available.

Where the claimant and the landlord are otherwise related, such as grandparent and grandchild, siblings or aunt/uncle and niece/nephew, the credit may still be available, but only where:

- 1) the tenancy is of a type which is required to be registered with the RTB, and
- 2) the landlord has complied with any such registration requirement.

This means that the credit will not be available where the tenancy is of a type which is exempt from RTB registration, such as a 'rent-a-room' or 'digs' type arrangement. This condition therefore operates in the same manner as set out in [section 4.1.1](#) above.

**Example**

Using Pauline's scenario from [section 4.2.1](#) above, if the rental accommodation used by Pauline is a room in her aunt's home and her aunt lives in that property alongside Pauline, the rent tax credit will not be available in respect of any costs Pauline incurs in respect of this accommodation.

If the rental accommodation used by Pauline is a room in a property or entire property owned by her aunt, but in which her aunt does not live, the rent tax credit would be available where the property is RTB registered. Again, this is subject to all other conditions related to the rent tax credit being met.

## 5 Additional conditions where the property is used by the claimant's child

Where a claimant is paying rent for a property used by his or her child, there are four further conditions (in addition to all of the conditions outlined in [section 3](#) above) which must be met in order for the claimant to be eligible for the rent tax credit.

For this purpose, a child includes a child of the claimant, or of the claimant's spouse or civil partner.

The details of these additional condition are set out in sections [5.1](#), [5.2](#), [5.3](#) and [5.4](#) below. [Appendix 4](#) contains a checklist of all conditions which must be met in order for the credit to be available in this scenario.

### 5.1 Use of property

In such cases the property must be used by the claimant's child for the specific purpose of facilitating his or her attendance at or participation in an approved course (as defined in section 2.1) for the rent tax credit to be available.

The property must be the child's principal private residence during term time. However, where the child returns to the family home outside of term time (for example, at weekends) this will not preclude the claimant from receiving the rent tax credit.

#### **Example**

Joseph attends an approved course in Maynooth and lives in rental accommodation along with two of his classmates. Joseph's parents pay all rental costs for this accommodation. Once a month Joseph returns to the family home in Kilkenny for the weekend. Subject to all other conditions being met, Joseph's parents will be eligible for the rent tax credit in this scenario.

### 5.2 Relationship with landlord

Neither the claimant nor tenant can be related, in any way, to the landlord. Where there is any family relationship between the parties, such as parent and child, grandparent and grandchild, sibling, aunt/uncle and niece/nephew, the rent tax credit will not be available.

The credit is therefore only available in this scenario where neither the claimant nor tenant are related to the landlord.

### 5.3 Type of tenancy

Where a parent is paying rent on behalf of his or her child, the credit will only be available where the tenancy is:

- 1) of a type which is required to be registered with the RTB, and
- 2) the landlord has complied with any such registration requirement.

This means that the credit will not be available where the tenancy is of a type which is exempt from RTB registration, such as a 'rent-a-room' or 'digs' type arrangement.

#### **Example**

Using Joseph's scenario from [section 5.1](#) above, if the rental accommodation used by Joseph is a room in a house where the landlord lives, the rent tax credit will not be available in respect of any costs his parents incur in respect of this accommodation. This is the case irrespective of whether Joseph or his parents are related to the landlord.

If the rental accommodation used by Joseph is a room in an RTB registered property but the landlord does not live there, the rent tax credit would be available. Again, this is subject to all other conditions related to the rent tax credit being met.

### 5.4 Age of the child

The child must have been under 23 at the start of the tax year in which he or she first commenced an approved course in order for the rent tax credit to apply.

#### **Example**

Mary turned 21 on 18 February 2019 and commenced a three-year approved course later that September. Throughout the duration of this course Mary lived in rental accommodation that was paid for by her parents.

Subject to all other conditions related to the rent tax credit being met, Mary's parents will be entitled to claim the rent tax credit in this scenario.

The credit will therefore be available even after the child turns 23, or where he or she is aged over 23 at the time he or she starts a second approved course.

## 6 Value of the credit

The rent tax credit reduces the amount of income tax the claimant is due to pay for a tax year. The credit does not provide any relief against USC or PRSI and cannot be used to reduce the claimant's income tax below nil. Therefore, if the rent tax credit due to a claimant exceeds his or her income tax liability for that tax year, he or she will not be able to fully utilise the credit due to him or her.

The credit due to a claimant is equal to the lower of:

- 1) the total rent payments made by the claimant during the tax year at 20%, and
- 2) the specified amount at 20%.

The specified amount is €5,000 for a jointly assessed couple and €2,500 in all other cases. This means that the maximum rent tax credit due in a tax year is €1,000 for a jointly assessed couple (€5,000 x 20%), and €500 (€2,500 x 20%) in all other cases.

### Example

Jane is a single person and made rent payments of €1,000 per calendar month throughout 2022. Jane's income tax liability for the 2022 year of assessment, after all other credits, reliefs and allowances was €16,500.

Subject to all other conditions of the rent tax credit being met and a claim being made in that regard, Jane will be entitled to a credit of €500 in respect of the 2022 year of assessment, being the lower of:

- 1) €2,400 - the total of all rent payments made by Jane of €12,000 at 20%,
- 2) €500 - the specified amount of €2,500 at 20%, and
- 3) €16,500 - the amount required to reduce Jane's income tax liability to nil.

### Example

Ben is a single person and made rent payments of €400 per calendar month between January and April 2022 inclusive. Ben was made redundant at the end of April 2022 and did not re-enter employment for the rest of that year. Ben's income tax liability for the 2022 year of assessment, after all other credits, reliefs and allowances was €120.

Subject to all other conditions of the rent tax credit being met and a claim being made in that regard, Ben will be entitled to a credit of €120 in respect of the 2022 year of assessment, being the lower of:

- 1) €320 - the total of all rent payments made by Ben of €1,600 at 20%,
- 2) €500 - the specified amount of €2,500 at 20%, and
- 3) €120 - the amount required to reduce Ben's income tax liability to nil.

**Example**

Ciaran and Shaun are a jointly assessed couple and made rental payments of €1,000 per calendar month in January and February 2023, after which they purchased and moved into another property. Ciaran is the assessable party and the couple's income tax liability for the 2023 tax year, after all other credits, reliefs and allowances, was €24,000.

Subject to all other conditions of the rent tax credit being met and a claim being made in that regard, Ciaran will be entitled to a credit of €400 in respect of the 2023 tax year being the lower of:

- 1) €400 - the total of all rental payments made by Ciaran and Shaun of €2,000 at 20%,
- 2) €1,000 - the specified amount of €5,000 at 20%, and
- 3) €24,000 - the amount required to reduce the couple's income tax liability to nil.

Irrespective of the number of properties a claimant pays rent in respect of during the tax year, he or she will only be entitled to one rent tax credit in that year, and that credit will be subject to the cap of €1,000 or €500 outlined above, as the case may be.

**Example**

Noel and Marie have three children, all of whom are in their early 20s and undertaking approved courses at University College Dublin. All three of the children are living in rented accommodation and Noel and Marie cover the full costs of same, which equates to €14,000 per year for each child.

Subject to all other conditions of the rent tax credit being met and a claim being made in that regard, the maximum credit due to Noel and Marie, assuming they are jointly assessed to tax and have sufficient income tax liability to absorb same, is capped at €1,000.

Where two parents are paying rent in respect of a property used by their child and those parents are not jointly assessed to tax, each will be entitled to claim a separate rent tax credit in respect of their contribution to the costs. This is subject to the maximum cap outlined above (i.e. €500 euro each).

**Example**

Henry and his wife Kathleen are divorced, but they have an adult son called Liam who is 22 years of age and began attending an approved course in September 2022. Liam is living in rental accommodation and Henry and Kathleen make equal contributions of €625 per month towards the cost of this accommodation from September to December 2022 inclusive.



Subject to all other conditions of the rent tax credit being met and a claim being made in that regard, a separate credit of €500 each will be available to both Henry and Kathleen in 2022 (assuming they are both assessed to tax as single persons and have sufficient income tax liabilities respectively to absorb the full credit).

## 7 Claiming the credit

It will be necessary to make a formal claim for the rent tax credit. The following details the claims process.

### 7.1 Information required

Claimants will be required to provide some information about the rental arrangement concerned when making a claim for the rent tax credit. The type of information required is set out below, and claimants should have this information to hand before beginning the claims process:

- 1) Confirmation of whether the property concerned is used by the claimant him or herself, or his or her child (which includes a child of the claimant's spouse or civil partner).
- 2) If the claimant has made a rental payment in respect of a property used by his or her child, the claimant will be required to provide the PPS number and date of birth of the child, together with details of the approved course he or she is attending.
- 3) The purpose for which the property is being used (for example, by the claimant as his or her principal private residence or second home to facilitate his or her attendance at, or participation in, employment, trade, profession or an approved course, or by the claimant's child to facilitate his or her attendance at or participation in an approved course).
- 4) The address (including Eircode) of the rental property concerned.
- 5) The unique reference number assigned to the property for Local Property Tax (LPT) purposes.
- 6) The type of tenancy concerned (for example 'rent-a-room' arrangement or RTB registered tenancy).
- 7) The unique registration number assigned to the tenancy by the RTB, where applicable.
- 8) The start and estimated end date of the tenancy.
- 9) The nature of any family relationship between the claimant/tenant and landlord.
- 10) The name, correspondence address (including Eircode), residence status and tax reference number of the landlord or property agent acting on the landlord's behalf.
- 11) The name of the person to whom the rent payment was made, if different than the above.
- 12) The gross rental payments made over the course of the year.

When a tenancy is registered with the RTB, each tenant named on the registration will receive a letter from the RTB containing the unique registration number assigned to the tenancy. Claimants can check if a tenancy is registered on the RTB website, which can be accessed [here](#).

To facilitate claimants in receiving the rent tax credit due to them, landlords should provide the property's LPT number along with his or her correspondence address (including Eircode) and tax reference number to a tenant at the commencement of a tenancy. However, claimants will not be precluded from receiving the rent tax credit due to them if the landlord opts to provide his or her personal information directly to Revenue, rather than to the tenant.

## 7.2 Receipts and other supporting documentation

Claimants are not required to upload a copy of his or her rental agreement, or a statement of rent paid during the tax year, when making his or her claim for the rent tax credit. As with all claims for tax credits and reliefs however, Revenue may ask the claimant to provide such supporting documentation at a later point in time and claimants should therefore retain copies of these documents.

To facilitate claimants in receiving the rent tax credit due to them, landlords should provide a copy of the rental agreement to his or her tenants at the commencement of a tenancy. If a tenant asks for statement of rental payments made during a particular period, landlords should endeavour to provide same as soon as possible.

In some instances, Revenue may ask a landlord to provide copies of this documentation or some of the information referred to above, directly to Revenue. Again, to facilitate claimants in receiving the rent tax credit due to them, landlords should comply with any such requests as soon as possible.

## 7.3 Claims for rent paid during 2022

Claims relating to rent paid during the 2022 tax year must be made on the claimant's 2022 Income Tax Return.

### 7.3.1 PAYE taxpayers

PAYE taxpayers should claim the rent tax credit due to them for the 2022 tax year by completing a Form 12 tax return using PAYE Services in myAccount. Form 12 tax returns for the 2022 tax year will be available for completion from the beginning of January 2023.

Existing myAccount users can access the service [here](#). New users, who have not accessed myAccount before, can register to use the service [here](#). Further guidance on how to register for and access myAccount, and how to submit a tax return through myAccount, can be found on Revenue's website, available [here](#). If additional assistance is required, claimants should contact the PAYE helpdesk, contact details for which can be found [here](#).

Once claimants have signed into myAccount, they should:

- 1) click on 'Review your Tax',
- 2) enter the relevant tax year (this will be 2022),
- 3) click on 'request',
- 4) scroll down to 'complete your Income Tax Return',
- 5) click on 'Rent Tax Credit', and
- 6) work through the claim process as shown in the step-by-step guidance contained on the following pages.

Claimants must first indicate if he or she is claiming the credit in respect of rent he or she has paid for a property which was used by him or herself or his or her child.



**Rent Tax Credit Form** Section 1 of 5

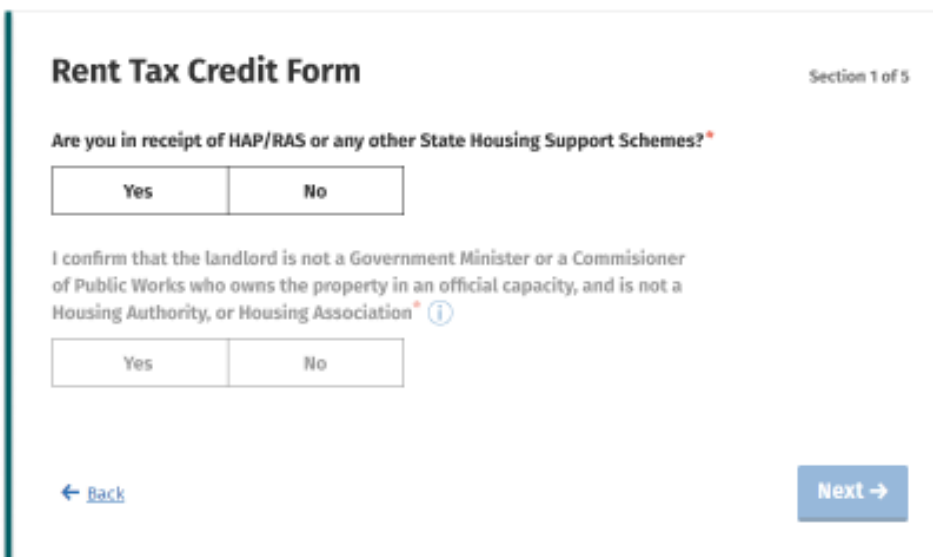
Are you claiming for Self/Child? \*

<input checked="" type="radio"/> Self	<input type="radio"/> Child
---------------------------------------	-----------------------------

[← Back](#) **Next →**

Figure 1 - indicating who used the property

The claimant will be asked to confirm that he or she is not a supported tenant and that the landlord is not of a type which is outside the scope of the rent tax credit.



**Rent Tax Credit Form** Section 1 of 5

Are you in receipt of HAP/RAS or any other State Housing Support Schemes? \*

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association \* ⓘ

<input type="radio"/> Yes	<input checked="" type="radio"/> No
---------------------------	-------------------------------------

[← Back](#) **Next →**

Figure 2 - confirming status of tenant and landlord

It is not possible to claim the rent tax credit if the claimant is a supported tenant, or the landlord is of a type detailed on screen. Claimants will therefore receive an error

message advising that he or she is unable to proceed with his or her claim if that is the case.

\* Denotes a required field

**Rent Tax Credit Form** Section 1 of 5

Are you in receipt of HAP/RAS or any other State Housing Support Schemes?\*

Yes  No

**✘ If you are in receipt of HAP/RAS or any other State Housing Support Schemes, you are not eligible for the Rent Tax Credit.**

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association\* ⓘ

Yes  No

[← Back](#) [Next →](#)

Figure 3 - confirming status of tenant and landlord

\* Denotes a required field

**Rent Tax Credit Form** Section 1 of 5

Are you in receipt of HAP/RAS or any other State Housing Support Schemes?\*

Yes  No

**✘ As the landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or is a Housing Authority, or Housing Association you are not eligible for the Rent Tax Credit.**

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association\* ⓘ

Yes  No

[← Back](#) [Next →](#)

Figure 4 - unable to claim due to identity of landlord

Where the claim relates to a property that is used by the claimant's child, the claimant will be asked additional questions in relation to the child's age and participation in qualifying third level education (being an approved course).

\* Denotes a required field

## Rent Tax Credit Form

Section 1 of 5


**i** Is the child in qualifying third level education?\*

Yes	No
-----	----

**i** What year did they start the qualifying third level course?\*

2022 ▼

Please enter the child's Date of Birth\*

DD/MM/YYYY 

Are you in receipt of HAP/RAS or any other State Housing Support Schemes?\*

Yes	No
-----	----

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association\* **i**

Yes	No
-----	----

[← Back](#) [Next →](#)

Figure 5 - information required where property is used by the claimant's child

If the child is not attending an approved course during the period to which the claim relates or was not under the age of 23 at the start of the tax year in which he or she first started an approved course, the rent tax credit will not be available.

Likewise, as outlined above, the claimant will be asked to confirm that he or she is not a supported tenant and that the landlord is not of a type which is outside the scope of the credit. Claimants will again receive an error message advising that he or she is unable to proceed with his or her claim if that is the case.

### Rent Tax Credit Form Section 1 of 5

**Is the child in qualifying third level education?\***

Yes  No

**The Rent Tax Credit can only be claimed for children in qualifying third level education.**

**What year did they start the qualifying third level course?\***

2022

Please enter the child's Date of Birth\*

DD/MM/YYYY

Are you in receipt of HAP/RAS or any other State Housing Support Schemes?\*

Yes  No

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association\* (i)

Yes  No

[← Back](#)
[Next →](#)

Figure 6 - requirement for child to be attending an approved course

### Rent Tax Credit Form Section 1 of 5

**Is the child in qualifying third level education?\***

Yes  No

**What year did they start the qualifying third level course?\***

2022

Please enter the child's Date of Birth\*

DD/MM/YYYY

**The Rent Tax Credit can only be claimed for children under 23 when starting a qualifying third level course.**

Are you in receipt of HAP/RAS or any other State Housing Support Schemes?\*

Yes  No

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association\* (i)

Yes  No

[← Back](#)
[Next →](#)

Figure 7 - child must be under 23 when he or she first started an approved course

The claimant will then be asked to provide the PPS number of the tenant, either his or her own or his or her child's, and asked to confirm if the tenancy has been registered with the RTB.

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

PPS of tenant \*

Is the property a RTB registered property? \*

[← Back](#) [Next →](#)

Figure 8 - request for tenant's PPS number and RTB registration status

Where the tenancy is registered with the RTB, the claimant will be asked to provide the RTB registration number assigned to the tenancy. As noted above, the RTB writes to all tenants who have been named on a tenancy registration with this number. Details can be found on the RTB website, available [here](#).

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

PPS of tenant \*

Is the property a RTB registered property? \*

RTB registered number

[← Back](#) [Next →](#)

Figure 9 - RTB registration number



If the tenancy is not registered with the RTB, the claimant will be asked if the rental arrangement is a rent-a-room or similar type arrangement.

\* Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Is the property under a licence agreement such as the Rent a Room scheme?\*

Yes  No

[← Back](#) [Next →](#)

Figure 10 - confirming type of rental arrangement in place

As outlined above, only certain tenancy types are required to be registered with the RTB, however the rent tax credit is not restricted to such tenancies, and the credit is available in respect of some tenancy types which are exempt from that registration requirement.

However, if the tenancy is of a type which is required to be RTB registered but the landlord has not complied with that obligation, the claimant will not be eligible to claim the rent tax credit. Therefore, if the tenancy has not been registered with the RTB but does not qualify from a registration exemption, the claimant will not be able to proceed with his or her claim.

\* Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Is the property under a licence agreement such as the Rent a Room scheme?\*

Yes  No

**✘ The Rent Tax Credit can only be claimed for RTB registered properties that are under a licence agreement such as the Rent a Room scheme.**

[← Back](#) [Next →](#)

Figure 11 - unable to claim if not exempt from RTB registration

The claimant will then be asked if he or she is related to the landlord, and the nature of that relationship, if applicable.

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Are you related to your landlord\*  Yes  No

How are you related to your landlord?\*  Parent  Child  Other

[← Back](#) [Next →](#)

Figure 12 - confirmation of any relationship with landlord

Where the claim relates to rent paid in respect of a property used by the claimant him or herself and the relationship between the claimant and landlord is that of parent and child, or vice versa, the claimant will receive an error message advising that he or she cannot proceed with his or her claim. This will be the case irrespective of the type of tenancy arrangement in place.

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Are you related to your landlord\*  Yes  No

How are you related to your landlord?\*  Parent  Child  Other

**The Rent Tax Credit cannot be claimed for rent paid to your parents.**

[← Back](#) [Next →](#)

Figure 13 - claimant and landlord cannot be parent and child

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Are you related to your landlord\*  Yes  No

How are you related to your landlord?\*  Parent  Child  Other

⚠ The Rent Tax Credit cannot be claimed for rent paid to your children.

[← Back](#) **Next →**

Figure 14 - claimant and landlord cannot be child and parent

Where the claim relates to rent paid in respect of a property used by the claimant him or herself and they are related, other than that of parent and child, or vice versa, the claimant will be asked to provide details of how they are related.

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Are you related to your landlord\*  Yes  No

How are you related to your landlord?\*  Parent  Child  Other

Please state the nature of your relationship?\*

[← Back](#) **Next →**

Figure 15 - outline nature of relationship

Where the claimant and landlord are otherwise related, the rent tax credit will only be available if the tenancy is registered with the RTB. If the claimant and landlord are related in this way and the tenancy is not RTB registered, the claimant will receive an error message advising that he or she cannot proceed with his or her claim.

**Rent Tax Credit Form** Section 2 of 5

Is the property under a licence agreement such the Rent a Room scheme? \*

Yes  No

Are you related to your landlord? \*

Yes  No

**X** The Rent Tax Credit cannot be claimed for rent paid to your relatives

[← Back](#) [Next →](#)

Figure 16 - cannot claim credit if related and tenancy is not RTB registered

Where the claim relates to rent paid in respect of a property used by the claimant's child the rent tax credit will not be available if either the claimant or the tenant are related to the landlord in anyway. This will be the case irrespective of the tenancy type. If the claimant or tenant are related to the landlord in these circumstances, the claimant will receive an error message advising that he or she cannot proceed with his or her claim.

**Rent Tax Credit Form** Section 2 of 5

Are you related to your landlord? \*

Yes  No

**X** The Rent Tax Credit cannot be claimed for rent paid to your children

[← Back](#) [Next →](#)

Figure 17 - unable to claim credit in this circumstance

Where the claimant or tenant and landlord are unrelated, the rent tax credit will be available, but only where the tenancy is registered with the RTB. If the tenancy is not registered with the RTB in these circumstances, the claimant will receive an error message advising that he or she cannot proceed with his or her claim.

\*Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

Is the property under a licence agreement such as the Rent a Room scheme? \*

Yes  No

Are you related to your landlord? \*

Yes  No

**X** The Rent Tax Credit cannot be claimed for rent paid to your relatives.

[← Back](#) [Next →](#)

Figure 18 - cannot claim credit if either claimant or tenant are related to landlord

The claimant will then be asked what purpose the property is used for.

\* Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

**Is the property your PPR?\***

**Is the property used for work or study?\***

[← Back](#) [Next →](#)

Figure 19 - is property used as the tenant's principal private residence

If the property is not used:

- 1) by the claimant as his or her principal private residence,
- 2) by the claimant as a second home to facilitate his or her attendance at, or participation in, his or her employment, office holding, trade, profession or approved course, or
- 3) by the claimant's child to facilitate his or her attendance at, or participation in, an approved course,

the claimant will receive an error message advising that he or she cannot proceed with his or her claim.

\* Denotes a required field

**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

**Is the property your PPR?\***

**Is the property used for work or study?\***

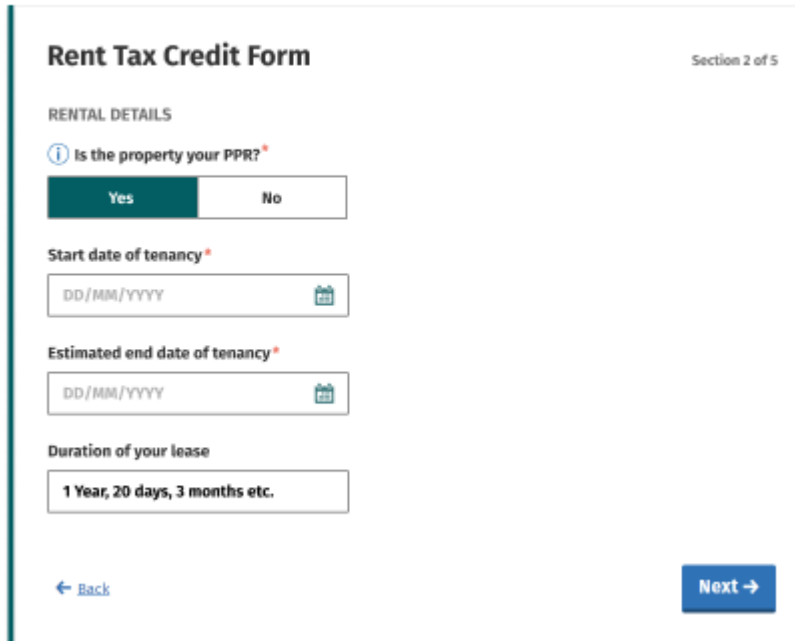
**The Rent Tax Credit can only be claimed for your PPR, or properties used for work or study.**

[← Back](#) [Next →](#)

Figure 20 - cannot claim as property is not used for one of the above qualifying purposes

The claimant will then be asked about the duration of his or her rental arrangement.

\* Denotes a required field



**Rent Tax Credit Form** Section 2 of 5

RENTAL DETAILS

**Is the property your PPR? \***

Yes  No

**Start date of tenancy \***

DD/MM/YYYY

**Estimated end date of tenancy \***

DD/MM/YYYY

**Duration of your lease**

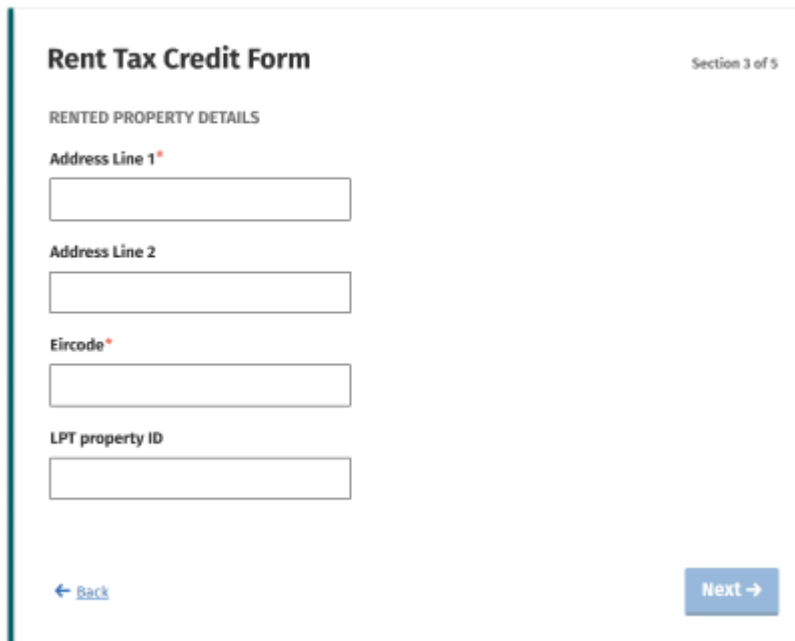
1 Year, 20 days, 3 months etc.

[← Back](#) [Next →](#)

Figure 21 - duration of rental arrangement

The claimant will then be asked to provide the address (including Eircode) and LPT reference number for the property.

\* Denotes a required field



**Rent Tax Credit Form** Section 3 of 5

RENTED PROPERTY DETAILS

**Address Line 1 \***

**Address Line 2**

**Eircode \***

**LPT property ID**

[← Back](#) [Next →](#)

Figure 22 - rental property address and Eircode

The next screen will ask the claimant to provide the details relating to the landlord or property agent acting on the landlord's behalf if the claimant has been dealing with that agent rather than the landlord directly.

**Rent Tax Credit Form** Section 4 of 5

LANDLORD'S/AGENT'S DETAILS

Address line 1

Address line 2

Is your landlord a non-resident?  
 Yes  No

Where are they currently residing?

*i* PPS/TRN

[← Back](#) [Next →](#)

Figure 23 - landlord or property agent details

Finally, claimants will be asked to provide the name of the person they made the rental payment to, together with the amount they paid. The system will then calculate the credit due.

\* Denotes a required field

**Rent Tax Credit Form** Section 5 of 5

RENT PAID AND RELIEF DUE

Name of person or agent rent has been paid to\*

Gross amount of rent paid\*  
€

*i* Net credit due  
€ 250

[← Back](#) [Next →](#)

Figure 24 - payment(s) made



### 7.3.2 Chargeable Persons

Chargeable persons (i.e. self-employed taxpayers, proprietary directors and taxpayers in receipt of income not subject to deduction under the PAYE system) should include details of any claim for the rent tax credit in his or her annual Form 11 return, which can be filed and submitted via ROS.

Existing ROS users can access the facility [here](#). New users, who have not accessed ROS before, can register to use the facility [here](#). Further detailed guidance, including video guides, on how to register for and access ROS, and complete a tax return through ROS, can be found on Revenue's website, available [here](#). If additional assistance is required, claimants should contact the ROS helpdesk at roshelp@revenue.ie or via telephone on 01 738 3699.

Once claimants have opened ROS, they should:

- 1) open the 'My Services' screen,
- 2) click on 'File Return',
- 3) select 'Income Tax' from the dropdown menu of all the taxes the claimant is registered for,
- 4) select the tax year for which they wish to file a return (this will be 2022), and
- 5) locate the 'Rent Tax Credit' section of the tax return and enter the information requested.

Form 11 tax returns for the 2022 tax year will be available for completion from the mid to end of January 2023. Updated guidance, showing images from the Form 11 tax return for 2022, will be published once they become available.

## 7.4 Claims for rent paid during 2023 and subsequent tax years

As is the case for rent paid during the 2022 tax year, chargeable persons may make a claim for rent paid for another tax year (being 2023, 2024 or 2025) on his or her annual Form 11 income tax return.

Taxpayers in receipt of PAYE income in respect of claims for the 2023 tax year and subsequent years, have the option of availing of in-year relief using Revenue's Real Time Credit facility.

### 7.4.1 Claiming the tax credit in-year

Claims can be made in-year using Revenue's Real-Time Credit facility. This facility can be accessed through myAccount, under the 'PAYE Services' and 'Manage My Record' cards. A step-by-step guide to making and checking the progress of a claim using the Real-Time Credit facility is available on the Revenue website, [here](#).

Once claimants have accessed the Real-Time Credit facility, he or she should locate the rent tax credit screen and follow the process on screen to claim the credit. This process will be very similar to that outlined in [section 7.3.1](#) above.

When an in-year claim is made, the credit due is calculated and apportioned equally over the tax year as follows:

- 1) The portion of the credit due up to the time the claim is made may be given by way of a refund through her payroll. This is subject to the amount of income tax actually paid by the claimant at that time being equal to or higher than that portion of the credit due to be refunded at that time, and the claimant being taxed on the cumulative basis.
- 2) The portion of the credit due over the remaining part of the year will be given by way of an increase to the claimant's tax credits. This will reduce the amount of tax deducted from the claimant's payroll for the remainder of the year.

### Example

Stephanie is a single person and has an annual salary of €54,000. In 2023 Stephanie is entitled to a standard rate cut-off point of €40,000, a basic personal tax credit of €1,775 and an employee (PAYE) tax credit of €1,775. Stephanie is assessed to tax on the cumulative basis and her total income tax liability for the year, after all other credits, reliefs and allowances is €10,050.

Stephanie resides in rental accommodation from 1 January to 31 May 2023 inclusive and pays rent of €1,200 per month during this time. The rent tax credit due to Stephanie is €500, being the lower of:

- 1) €1,200 - the total rent payments made by Stephanie during the year of assessment of €6,000 at 20%,
- 2) €500 - the specified amount of €2,500 at 20%, and
- 3) €10,050 – the amount required to reduce Stephanie's income tax liability to nil.

Stephanie claims the credit in-year through the Real-Time Credit facility. This amount is apportioned over the course of the year and is split as follows:

- 1) the credit due up to the period in which the claim is made i.e. January - May 2023, which amounts to €208 ( $€500 \times 5/12$ ), and
- 2) the credit due for the remaining part of the year after the claim is made i.e. June - December 2023, which amounts to €292 ( $€500 \times 7/12$ ).

The portion of the credit due up to the period in which the claim is made may be given by way of a refund through her payroll, provided the amount of income tax paid by Stephanie at that time exceeds that portion of the credit.

	€	€
Salary Jan – May (€54,000 x 5/12)		22,500
Income Tax Due		
€16,667 (€40,000 x 5/12) at 20%	3,333	
€5,833 (balance) at 40%	<u>2,333</u>	
		5,666
Less:		
Basic Personal Tax Credit (€1,775 x 5/12)	(740)	
Employee (PAYE) Tax Credit (€1,775 x 5/12)	<u>(740)</u>	
		<u>(1,480)</u>
<b>Tax Paid Jan – May</b>		<b>4,186</b>

As Stephanie is taxed on the cumulative basis and the amount of income tax she has paid in the period January to May 2023 exceeds the portion of the credit due for that period, she will receive a refund through her payroll of €208 at the time of her claim.

The remainder of the credit due, the portion attributed to the period from June to December 2023, will be given by way of an adjustment to the Stephanie's tax credits. This means that Stephanie's monthly take home pay in these months will be higher than it was in January to May 2023.

<b>Monthly Comparison</b>	<b>Jan - May</b>	<b>Jun – Dec</b>
	€	€
Standard Rate Cut-Off Point (€40,000/12)	3,333	3,333
Tax Credits		
Basic Personal Tax Credit (€1,775/12)	148	148
Employee (PAYE) Tax Credit (€1,775/12)	148	148
Rent Tax Credit (€292/7)	<u>-</u>	<u>42</u>
	296	338
Salary (€54,000/12)	4,500	4,500
Income Tax Due		
€3,333 x 20%	667	667
€1,167 x 40%	<u>467</u>	<u>467</u>
	1,134	1,134
Less tax credits	<u>(296)</u>	<u>(338)</u>
<b>Monthly Income Tax Deductions</b>	<b>838</b>	<b>796</b>

Stephanie's net pay will therefore increase by approximately €42 per month in the period June to December 2023.

## Appendix 1 – Summary of circumstances where the credit is available

Tenant	Relationship between landlord and tenant	Credit available if the tenancy is -		Relevant circumstances
		RTB registered property	RAR/licence arrangement	
Claimant	Parent/child or child/parent	No	No	N/A
Claimant's child	Parent/child or child/parent	No	No	N/A
Claimant	Otherwise related	Yes * - in certain circumstances	No	*Property must be used by the claimant as his or her PPR, or as a second home to facilitate his or her work or study obligations.
Claimant's child	Otherwise related	No	No	N/A.
Claimant	Unrelated	Yes	Yes	N/A
Claimant's child	Unrelated	Yes * - in certain circumstances	No	* Property must be used by the claimant's child as his or her PPR to facilitate his or her study obligations.

Note: RTB means Residential Tenancy Board.

RAR means 'rent-a-room'.

Otherwise related means - other than child/parent, to include brother, sister, uncle, aunt, niece or nephew.

## Appendix 2 - Claimant's principal private residence checklist

Checklist of conditions to be met in order for a claimant to receive the rent tax credit where he or she makes a rental payment in respect of his or her principal private residence.

If all conditions are not met, the claimant will not be eligible for the rent tax credit.

Condition	Fulfilled (✓/×)
The claimant must have made a qualifying payment during the tax year	
The qualifying payment must have been made under a tenancy which has been commenced with the landlord's consent	
The tenant must not be a supported tenant	
The landlord must not be a Housing Association or an Approved Housing Body	
The landlord must not be a Minister of the Government or Commissioner of Public Works operating in his or her official capacity	
The claimant must have no other place of residence available to him or her	
The claimant and landlord must not be parent and child, or child and parent	
If the claimant and landlord are otherwise related, the tenancy must be registered with the RTB	
If the claimant and landlord are unrelated and the tenancy is of a type which is required to have been registered with the RTB, the landlord must have complied with this registration obligation	
The claimant must have made a formal claim for the rent tax credit	

## Appendix 3 – Claimant’s second home checklist

Checklist of conditions to be met in order for a claimant to receive the rent tax credit where he or she makes a rental payment in respect of his or her second home.

If all conditions are not met, the claimant will not be eligible for the rent tax credit.

Condition	Fulfilled (✓/×)
The claimant must have made a qualifying payment during the tax year	
The qualifying payment must have been made under a tenancy which has been commenced with the landlord’s consent	
The tenant must not be a supported tenant	
The landlord must not be a Housing Association or an Approved Housing Body	
The landlord must not be a Minister of the Government or Commissioner of Public Works operating in his or her official capacity	
The claimant must use the property concerned for the purpose of facilitating his or her attendance at or participation in his or her employment, office holding, trade, profession or approved course	
The claimant and landlord must not be parent and child, or child and parent	
If the claimant and landlord are otherwise related, the tenancy must be registered with the RTB	
If the claimant and landlord are unrelated and the tenancy is of a type which is required to have been registered with the RTB, the landlord must have complied with this registration obligation	
The claimant must have made a formal claim for the rent tax credit	

## Appendix 4 – Claimant’s child checklist

Checklist of conditions to be met in order for a claimant to receive the rent tax credit where he or she makes a rental payment in respect of a property used by his or her child.

If all conditions are not met, the claimant will not be eligible for the rent tax credit.

Condition	Fulfilled (✓/×)
The claimant must have made a qualifying payment during the tax year	
The qualifying payment must have been made under a tenancy which has been commenced with the landlord’s consent	
The claimant’s child must not be a supported tenant	
The landlord must not be a Housing Association or an Approved Housing Body	
The landlord must not be a Minister of the Government or Commissioner of Public Works operating in his or her official capacity	
Neither the claimant nor tenant can be related in any way to the landlord	
The tenancy must be of a type which is required to have been registered with the RTB and the landlord must have complied with this obligation	
The claimant’s child must use the property concerned for the purpose of facilitating his or her attendance at or participation in an approved course	
The claimant’s child must have been under the age of 23 at the start of the tax year in which he or she first commenced an approved course	
The claimant must have made a formal claim for the rent tax credit	