Rent Tax Credit

Part 15-01-11A

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

Document last updated December 2025

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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.

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1 Introduction

The Rent Tax Credit ("RTC") was announced by the Minister for Finance in Budget 2023 and is provided for by section 473B Taxes Consolidation Act ("TCA") 1997. The tax 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 RTC is available for the 2022 to 2028 tax years (inclusive). For the years of assessment 2024[1] to 2028[2], the maximum value of the credit is €2,000 in the case of a jointly assessed married couple or civil partners, and €1,000 in all other cases. For the years of assessment 2022 and 2023, the maximum value of the credit is €1,000 in the case of a jointly assessed married couple or civil partners, and €500 in all other cases.

To benefit from the RTC an individual must have an income tax liability, as the credit reduces the amount of income tax an individual will pay.

This manual sets out the full range of conditions which must be met in order for a claimant to qualify for the RTC and sets out detailed guidance (paragraph 7) on how to make a claim for the credit.

[1] Finance Act 2024 increased the value of the credit for 2024 retrospectively. For information on how to claim the increase pertaining to 2024 please see paragraph 7.5.
[2] Finance Act 2025 extended the credit for three years to 31 December 2028.

2 Definitions

2.1 Approved Course

An approved course, for the purpose of the RTC, has the same meaning as it has for the purpose of tax relief for third level tuition fees. To be an approved course, the course must be either:

1) a full-time or part-time undergraduate course of at least 2 academic years duration, or
2) a postgraduate course of at least 1, but no more than 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.

An approved course does not therefore include a PHD course.

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 paragraph 3 below, that the RTC 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 RTC 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 purposes of the RTC. 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.

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 RTC.

Example 1
Alice moved into residential accommodation at the start of June 2024 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 RTC, Alice incurred qualifying payments of €5,600 (€800 x 7) during the 2024 tax year. The €500 security deposit paid by Alice is disregarded for this purpose.

Alice continued to reside in this accommodation throughout 2025 and her rental payments remained unchanged. In March 2025 Alice attained permission from her landlord to lay a new wooden floor in the property at her own expense. Alice paid a total of €650 for this work.

For the purposes of the RTC, Alice incurred qualifying payments of €9,600 (€800 x 12) during the 2025 tax year. The €650 Alice paid towards the new wooden floor is disregarded for this purpose.

Example 2
Sean resided in student digs and made a rental payment of €500 per month during the 2025 tax year. As part of his rental agreement, Sean received several meals a week.

For the purposes of the RTC, Sean must 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 their tenants with additional services, such as that outlined in this example, should assist their 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.

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, but not exclusively, 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, but not exclusively, 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' arrangements.

   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 RTC.

The RTC 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 RTC.

Responsibility for compliance with the legal obligation to register a tenancy under the Residential Tenancies Act 2004, is a matter for the RTB and full details of the type of tenancies which must be registered, and the process by which such registration may be completed, is set out on the RTB website, available here.

To facilitate claimants in receiving their RTC, landlords should familiarise themselves with their RTB registration obligations and ensure that they have fulfilled same. Claimants can check if a tenancy is registered on the RTB website, which can be accessed here.

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 the RTC should be made on the claimant's Income Tax Return for the years applicable.

   In addition, for rent paid during the current tax year, those in receipt of income which is subject to tax under the PAYE system can choose make an in-year claim through myAccount and not wait to file their Income Tax Return.

   See paragraph 7 below for detailed guidance on how to make a claim for the RTC.

   To note, the claim must relate to rental payments which both **fell due**, and were actually **paid**, during the relevant tax year.

Example 3
Peter lives in rental accommodation and makes a rental payment of €1,000 in January 2025, €750 of which relates to rent which fell due in that month. The remaining €250 relates to rental arrears from 2024.

For the purposes of Peter's 2025 claim for the RTC, only the €750 relating to rent which fell due in January 2025 can be taken into consideration for the purposes of his 2025 claim.

2) **The payment must have been made under a tenancy.**
   A tenancy for this purpose may be any type of tenancy described in paragraph 2.3 above, but it must have been entered into with the consent of the landlord.

Example 4
Jenny lives in rental accommodation and is the sole tenant. At the start of 2025 Jenny's friend moved 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 RTC 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 2025 claim for the RTC, 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.** This means that the RTC will not be available where the residential property concerned is located outside the State. This includes scenarios where a claimant's child is using a property located outside the State to facilitate his or her attendance at or participation in an approved course.

   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 Schemes ("RAS"). 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.

Example 5
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 RTC as she is a supported tenant.

It should be noted that Student University Support Ireland ("SUSI") grants are not considered to be State housing support for the purposes of the RTC. Therefore, a claimant who is in receipt of a SUSI grant will (subject to all other conditions being met) be eligible to claim the RTC, provided that he or she is not also in receipt of the type of supports mentioned above.

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 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 RTC 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 RTC in respect of any payments made in his or her personal capacity for that property.

Example 6
Niall resides in rental accommodation with his wife and children in Galway. Niall also holds an office of the type outlined above at paragraph 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 RTC in relation to any excess amount which he is not reimbursed for.

Niall will however be entitled to claim the RTC 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 7
Shauna holds an office of the type outlined above at paragraph 4(b) above and owns a residential property. Partway through 2025 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 2026, Shauna ceased to hold the relevant office. The office which Shauna previously held was 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 RTC in respect of this property, assuming all other conditions of the relief are met.

4 Additional conditions where the property is used by the claimant

The RTC 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 paragraph 3 above) which must be met in order for him or her to be eligible for the RTC.

The details of this additional condition are set out in paragraph 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 RTC 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, where the landlord and claimant are related.

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 8
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 RTC 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 RTC 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 RTC 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 RTC irrespective of the tenancy type in place, assuming all other conditions for relief 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 paragraph 3 above) which must be met in order for him or her to be eligible for the RTC.

The details of these additional conditions are set out in paragraphs 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 RTC to be available.

Example 9
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 RTC in this scenario.

Example 10
Tom owns his principal private residence which is based in Louth. Tom decides to rent a holiday home in Cork for a number of weeks during the summer of 2024. 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 RTC 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 RTC 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 paragraph 4.1.1 above.

Example 11
Using Pauline's scenario from paragraph 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 RTC will not be available in respect of any costs Pauline incurs in relation to 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 RTC would be available where the property is RTB registered. Again, this is subject to all other conditions related to the RTC 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 paragraphs 3 and 4 above) which must be met in order for the claimant to be eligible for the RTC.

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 conditions are set out in paragraphs 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 paragraph 2.1) for the RTC 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 RTC.

Example 12
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 RTC 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 RTC will not be available.

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

5.3 Type of tenancy

Finance (No. 2) Act 2023 introduced a change to the tenancy conditions applicable when a parent makes qualifying rent payments for a property used by his or her child, to facilitate attendance at an approved course. As a result, payments made by parents in respect of digs or rent-a-room type arrangements for children to attend an approved course, will now qualify for the RTC. Claims will however not be allowed if the claimant or his or her child are related to the landlord. This change in treatment applies for the years of assessment 2022 to 2028[3].

Where the tenancy is required to be registered with the RTB, the RTC will only be available in cases where the landlord has complied with any such registration requirement.

Example 13
Josephine started attending an approved course (as defined in paragraph 2.1) in Dublin in 2025. To facilitate Josephine's attendance at the course she is residing in a digs type arrangement. Josephine's mother pays for the rent on behalf of Josephine. As the rent is considered a qualifying payment, Josephine's mother can make a claim for the RTC in respect of the rent she pays for Josephine. The element of the rent payment which relates to the provision of meals must be excluded from the amount of RTC being claimed.

[3] The changes introduced by Finance (No.2) Act 2023 were applied retrospectively to tax years 2022 and 2023. As such, not all Income Tax Returns for 2022 and 2023 reflect the fact that the RTC may be claimed in respect of payments made by parents for digs or rent-a-room type arrangements to facilitate their child's attendance at an approved course. Taxpayers can claim the RTC for 2022 and 2023 in respect of such payments using the forms available, and disregard references to rent-a-room, provided all conditions of the relief are 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 RTC to apply.

The credit will therefore be available even if the child turns 23 during the duration of his or her course.

Where a child aged over 23 participates in a second approved course and is living in rented accommodation paid for by his or her parent(s) during same, the RTC may still be available. This is however, again, subject to the child being under 23 at the start of the tax year during which he or she commenced his or her first approved course.

Example 14
Mary turned 21 on 18 February 2025 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 RTC being met, Mary's parents will be entitled to claim the credit in this scenario.

6 Value of the credit

The RTC 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 position to below nil. Therefore, if the RTC 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%.

	Jointly assessed couple	Single person
Specified amount - 2024 to 2028	€10,000	€5,000
Maximum tax credit - 2024 to 2028	€2,000	€1,000
Specified amount - 2023 and 2022	€5,000	€2,500
Maximum tax credit -2023 and 2022	€1,000	€500

Example 15

Jane is a single person and made rent payments of €1,000 per calendar month throughout 2025. Jane's income tax liability for the 2025 tax year, after all other credits, reliefs and allowances, was €16,500.

Subject to all other conditions of the RTC being met and a claim being made in that regard, Jane will be entitled to a credit of €1,000 in respect of the 2025 tax year, being the lower of:

1) €2,400 - the total of all rent payments made by Jane of €12,000 at 20%,
2) €1,000 - the specified amount of €5,000 at 20%, and
3) €16,500 - the amount required to reduce Jane's income tax liability to nil.

Example 16

Ben is a single person and made rent payments of €400 per calendar month between January and April 2025 inclusive. Ben was made redundant at the end of April 2025 and did not re-enter employment for the rest of that year. Ben's income tax liability for the 2025 tax year, after all other credits, reliefs and allowances, was €120.

Subject to all other conditions of the RTC being met and a claim being made in that regard, Ben will be entitled to a credit of €120 in respect of the 2025 tax year, being the lower of:

1) €320 - the total of all rent payments made by Ben of €1,600 at 20%,
2) €1,000 - the specified amount of €5,000 at 20%, and
3) €120 - the amount required to reduce Ben's income tax liability to nil.

Example 17
Ciaran and Shaun are a jointly assessed couple and made rental payments of €1,000 per calendar month in January and February 2025, after which they purchased and moved into another property. Ciaran is the nominated assessable civil party and the couple's income tax liability for the 2025 tax year, after all other credits, reliefs and allowances, was €24,000.

Subject to all other conditions of the RTC being met and a claim being made in that regard, Ciaran will be entitled to a credit of €400 in respect of the 2025 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) €2,000 - the specified amount of €10,000 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 RTC in that year, and that credit will be subject to the cap of €2,000 or €1,000 outlined above, as the case may be.

Example 18
Noel and Marie have three children, all of whom are in their early 20s and undertaking approved courses at University College Dublin in 2025. 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 RTC 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 €2,000.

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 RTC in respect of their contribution to the costs. This is subject to the maximum cap outlined above (i.e., €1,000 each).

Example 19
Henry and Kathleen are divorced, but they have an adult son Liam, who is 22 years of age and began attending an approved course in September 2025. 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 2025 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 €1,000 each will be available to both Henry and Kathleen in 2025 (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 is necessary to make a formal claim for the RTC. The following sections detail the claims process.

7.1 Information required

The RTC claim process requires claimants to provide certain information relating to their rental arrangement and qualifying payments made to support their claim, so that entitlement can be validated. The claimant may not be able to proceed with their claim for the RTC until they are able to provide this mandatory information.

Other supporting information is also requested during the claim process and claimants should endeavour to provide as much of this information as possible at the time of their claim. Claimants will not however be prevented from making a claim for the RTC solely on the basis that he or she is unable to provide this additional supporting information at the point of claim, provided they have taken all reasonable steps to obtain the information requested.

It should however be noted that Revenue carries out a programme of compliance checks as part of its ongoing work, and through these compliance checks Revenue may contact RTC claimants to seek further information or documentation in support of their claim. Where a RTC claimant is requested to provide such additional information or documentation and fails to do so, any relief already granted to him or her may be withdrawn.

The type of information claimants will be asked to provide during the claims process is set out below, and claimants should have as much of this information to hand as possible before commencing their claim.

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 by the claimant and/or, if jointly assessed, his or her spouse or civil partner.

7.1.1 Obtaining RTB registration number

The RTB registration number is a number which is assigned to an individual tenancy by the RTB, once that tenancy has been registered by the landlord. The number typically has the format RTXXXX-XXXXXXXX.

When a tenancy is registered with the RTB, the landlord and each tenant named on the registration will receive a confirmation letter from the RTB containing the unique registration number assigned to the tenancy. These letters are typically issued by post but may be issued by email if specifically requested from the RTB and will contain the RTB registration number which can be used when claiming the RTC.

The RTB have set out some advice on how a tenant can obtain this number if he or she has lost their confirmation letter. This advice can be viewed here and is summarised below:

- In some circumstances two or more people may be named on or party to the same tenancy and associated RTB registration. In such cases only, a claimant may be able to ascertain the relevant RTB registration number by asking his or her co-tenant(s) for this information.
- Landlords are expected to help their tenants claim their entitlements and should be able to provide them with the RTB registration number from their own copy of the confirmation letter.
- The RTB is able to issue duplicate copies of the confirmation letter if requested and can be asked to do so through their contact centre, details for which are available here.

Claimants should take all reasonable steps to ensure that they provide as much information as possible, including their RTB registration number where applicable, when making a claim for the RTC. However, claimants will not be precluded from

making a claim for the RTC if they are unable to provide this number when making their claim if they have taken all reasonable steps to ascertain this number.

If a claimant is subsequently asked to provide the RTB registration number by Revenue as part of its ongoing compliance checks but fails to do so, any relief already granted may be withdrawn.

7.1.2 Obtaining the landlord's information

Claimants will also be asked to provide information about their landlord, or the collecting agent acting on their landlord's behalf, as part of the claim process and should endeavour to do so. This will include the landlord or agent's name, PPS or Tax Reference Number and address (including Eircode), together with the LPT number assigned to the property.

To facilitate claimants in receiving the RTC due to them, landlords should provide this information to a tenant at the commencement of a tenancy. However, claimants will not be precluded from making a claim for the RTC due to them if the landlord opts to provide his or her personal information directly to Revenue, rather than to the tenant.

If a landlord is asked to provide this information by his or her tenant but wishes to provide it to Revenue directly, he or she should contact Revenue through myEnquiries[4] and provide the address, Eircode and LPT number of the property to which the tenancy relates, together with the RTB number assigned to the tenancy, if applicable.

The landlord should also ensure that he or she provides sufficient information about the individual tenant concerned to facilitate Revenue in applying the information provided to the correct claim and to negate the need for follow up enquiries in that regard.

7.2 Receipts and other supporting documentation

Claimants are not required to upload a copy of the rental agreement, or a statement of rent paid during the tax year, when making a claim for the RTC. 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.

[4] MyEnquiries is a secure online service that allows you to send, receive and track correspondence to and from Revenue. To use the service, you must be registered for myAccount or Revenue Online Service (ROS).

To facilitate claimants in receiving the RTC due to them, landlords should provide a copy of the rental agreement to tenants at the commencement of a tenancy. If a tenant asks for a 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 RTC due to them, landlords should comply with any such requests as soon as possible.

Where Revenue request additional information or documentation in support of a claim and do not receive same, any relief already given to the claimant may be withdrawn if entitlement to the credit is not established.

7.3 Claiming the credit

Tax relief can be claimed following the end of the tax year in which the rent was paid by completing an Income Tax Return for the relevant year.

7.3.1 PAYE taxpayers

PAYE taxpayers should claim the RTC due to them for previous tax years by completing an Income Tax Return for the relevant year using PAYE Services in myAccount.

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 for the previous 4 years',
2) enter the relevant tax year,
3) click on 'request',
4) scroll down to 'complete your Income Tax Return',
5) click on 'Tax Credits and Reliefs',
6) Select 'You and Your Family' and then select 'Rent Tax Credit', and
7) work through the claim process as shown in the step-by-step guidance contained on the following pages[5].

[5] The screenshots below are also relevant for in-year claims – see paragraph 7.4 below.

The claimant 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.



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 RTC.

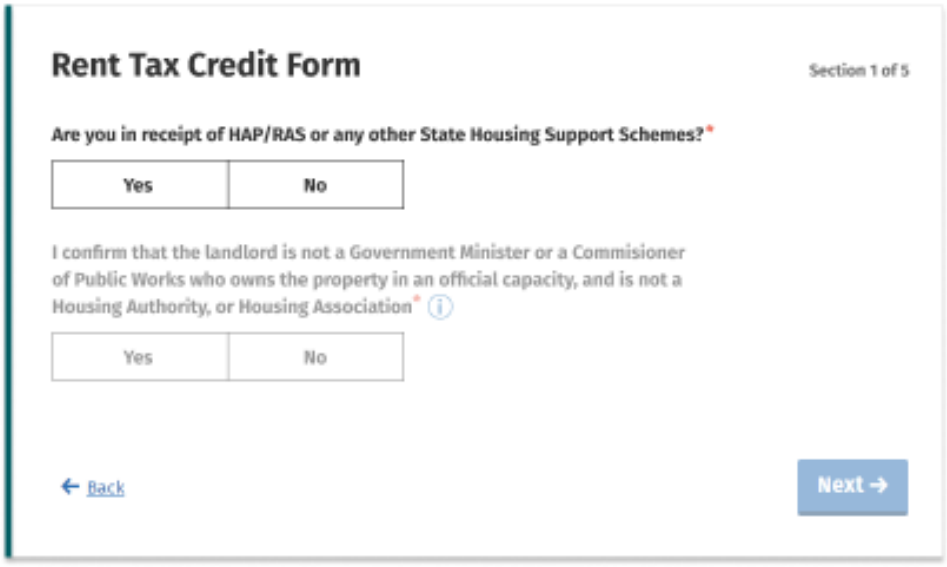


Figure 2: confirming status of tenant and landlord

It is not possible to claim the RTC 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 they are unable to proceed with their claim if that is the case.

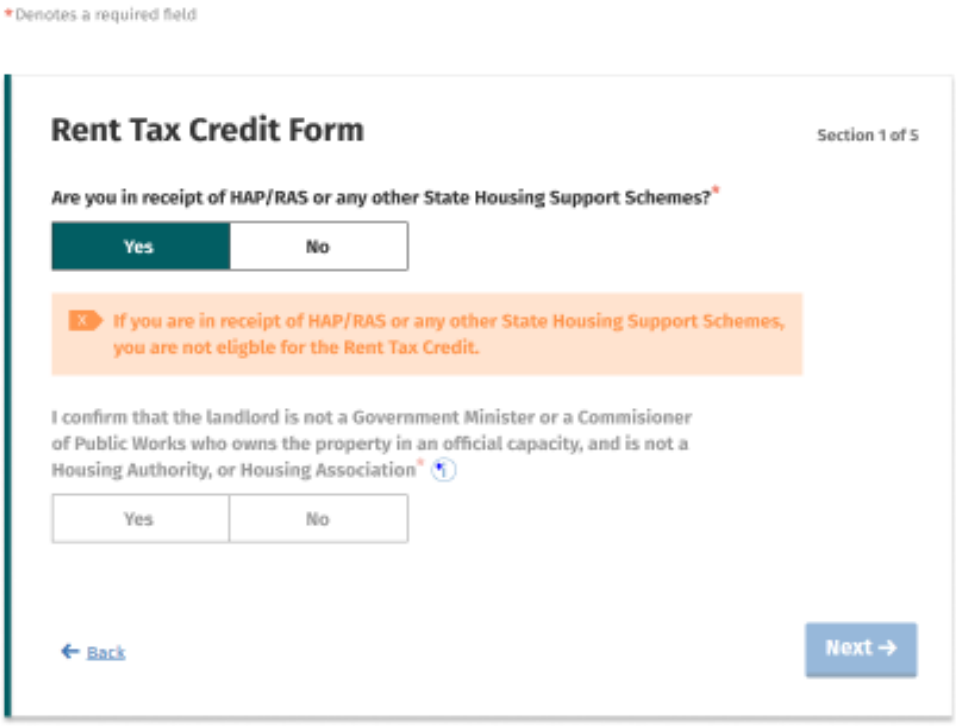


Figure 3: confirming status of tenant and landlord

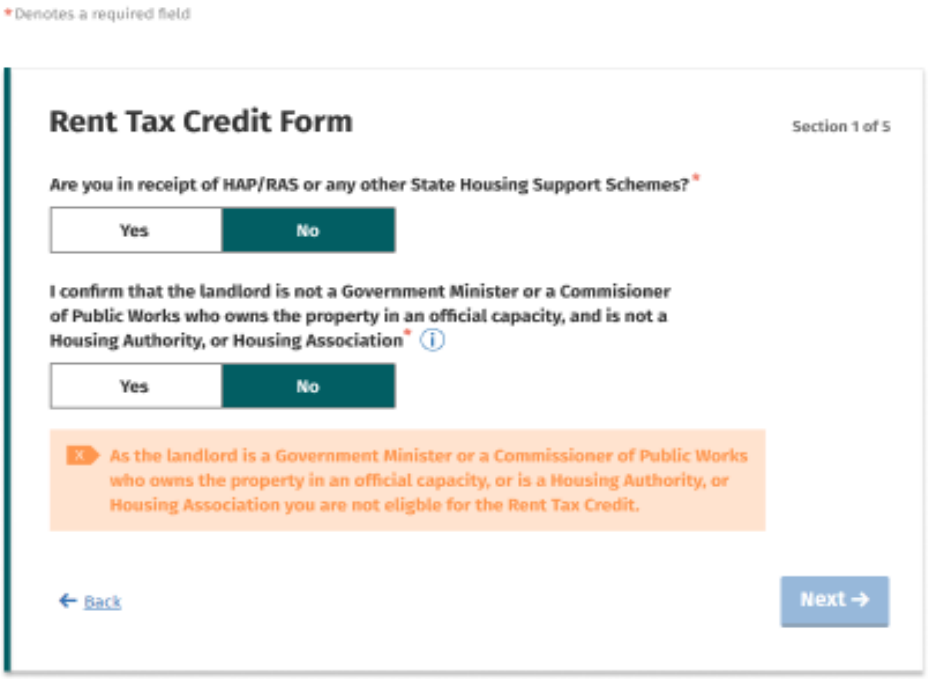


Figure 4: unable to claim due to identity of landlord

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).

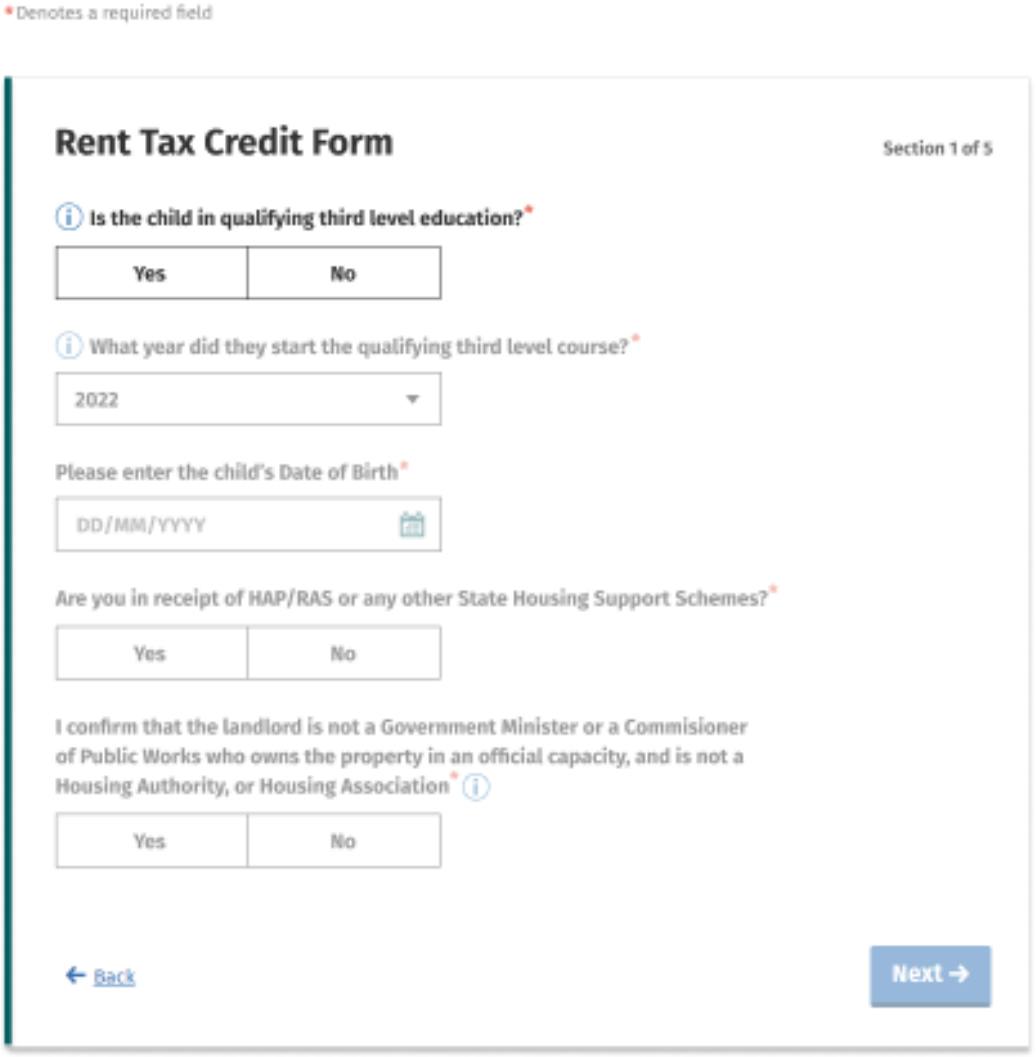


Figure 5: information required where property is used by the claimant's child

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 RTC 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 they are unable to proceed with their claim if that is the case.

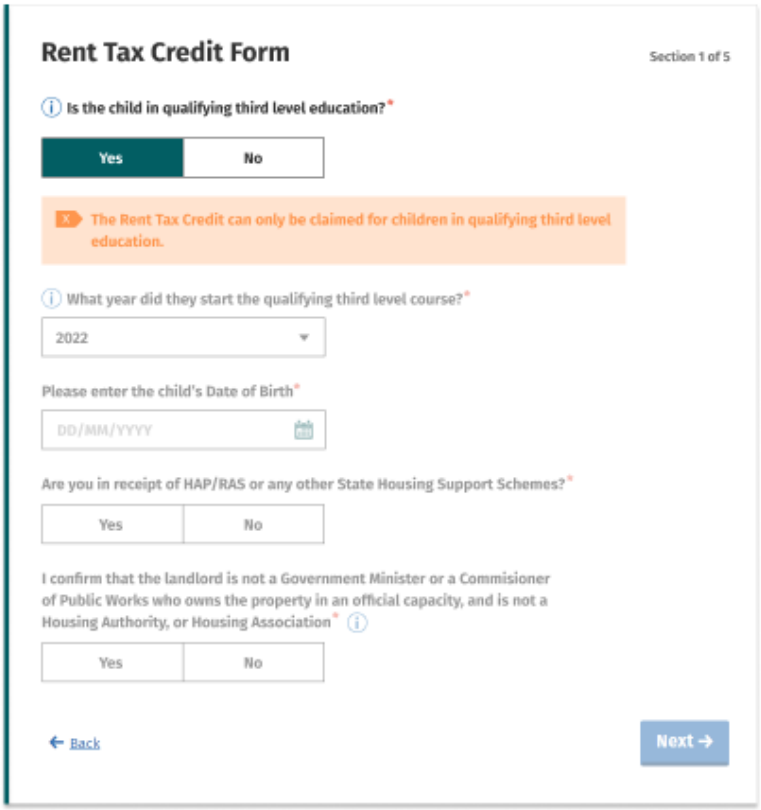


Figure 6: requirement for child to be attending an approved course

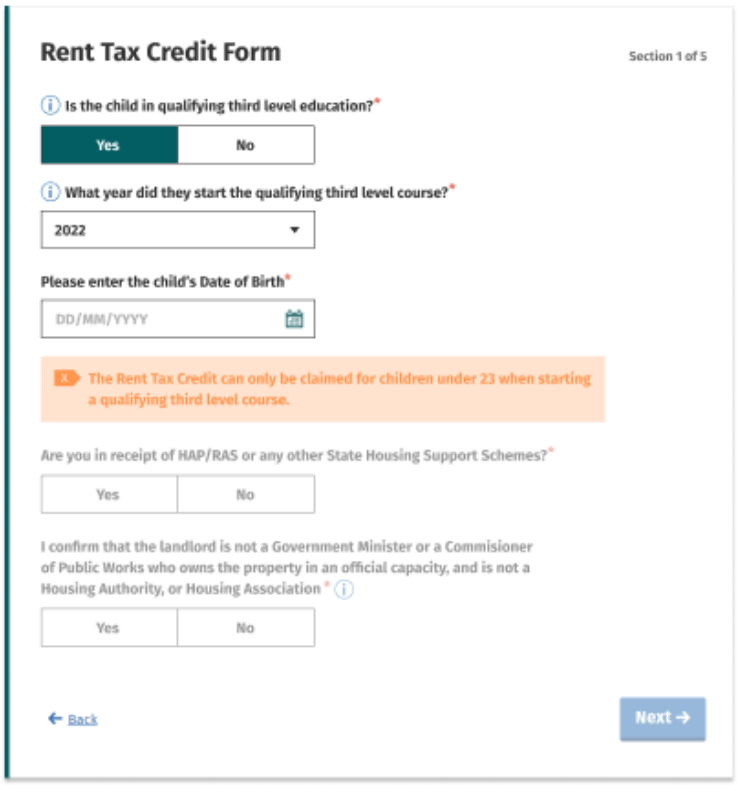


Figure 7: child must be under 23 when he or she first started an approved course

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

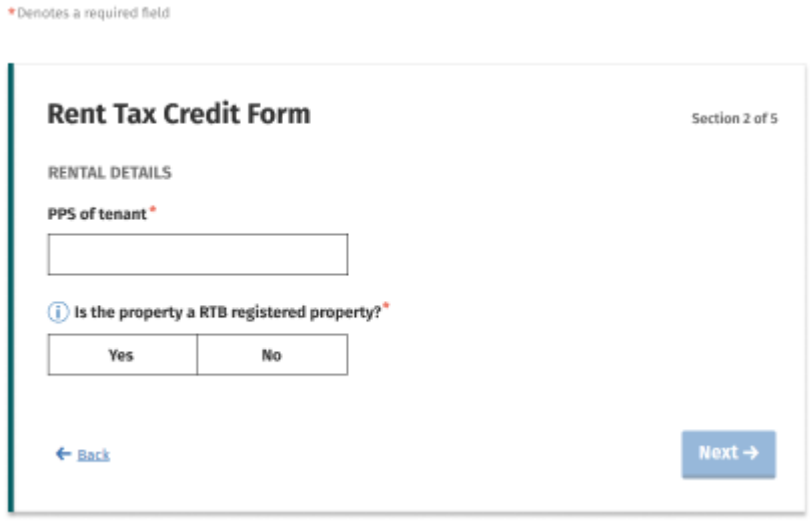


Figure 8: request for tenant's PPS number and RTB registration status

Where the tenancy is registered with the RTB, the claimant will be asked to provide the RTB registration number assigned to the tenancy. Paragraph 7.1.1 above outlines where to find the RTB number, where applicable.

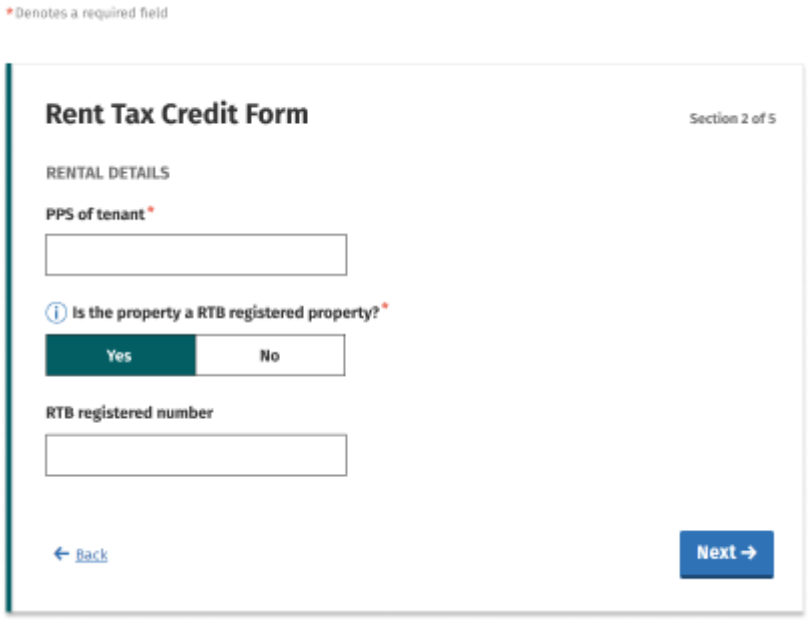


Figure 9: RTB registration number

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.

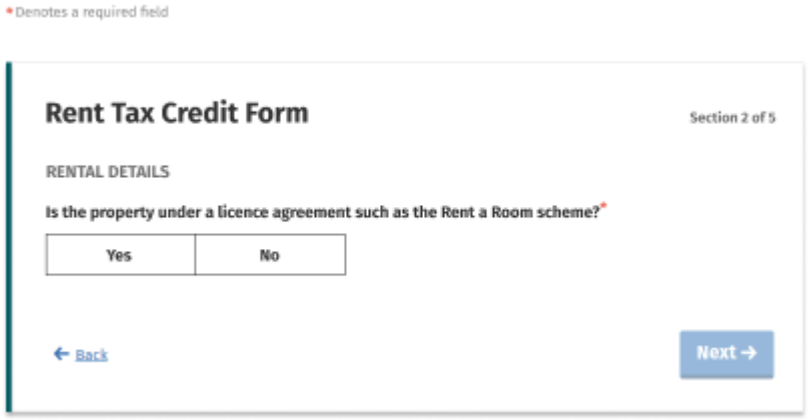


Figure 10: confirming type of rental arrangement in place

As outlined above, only certain tenancy types are required to be registered with the RTB. However, the RTC is not restricted to such tenancies and the credit is available, in certain circumstances, 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 RTC. Therefore, if the tenancy should have been registered with the RTB but the landlord has not done so and the tenancy does not have an RTB registration number on that basis, the claimant will not be eligible for the credit.

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

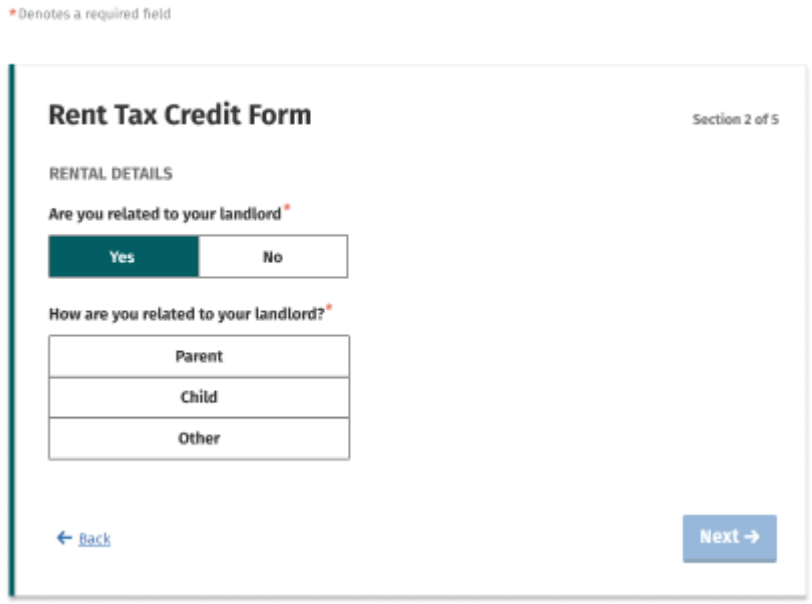


Figure 11: confirmation of any relationship with landlord

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.

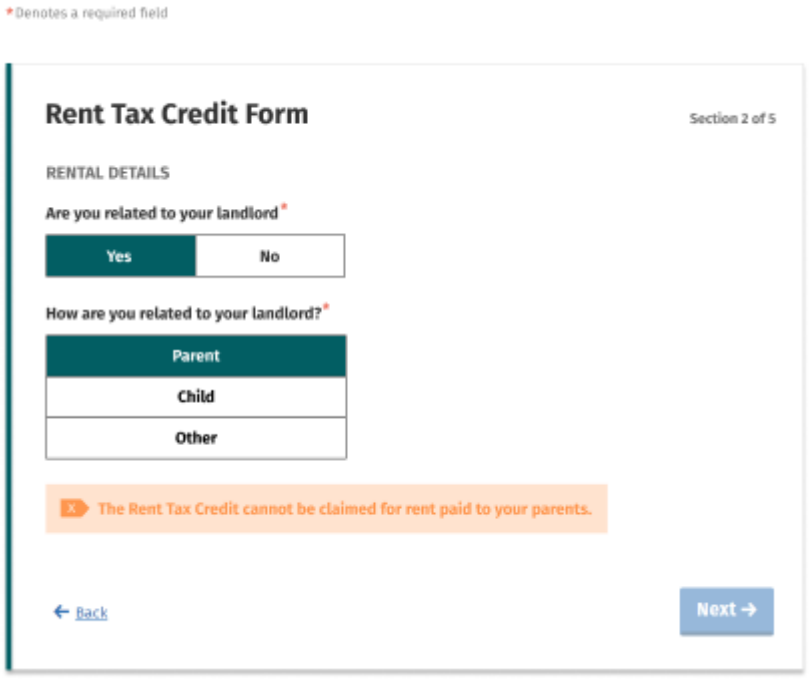


Figure 12: claimant and landlord cannot be parent and child

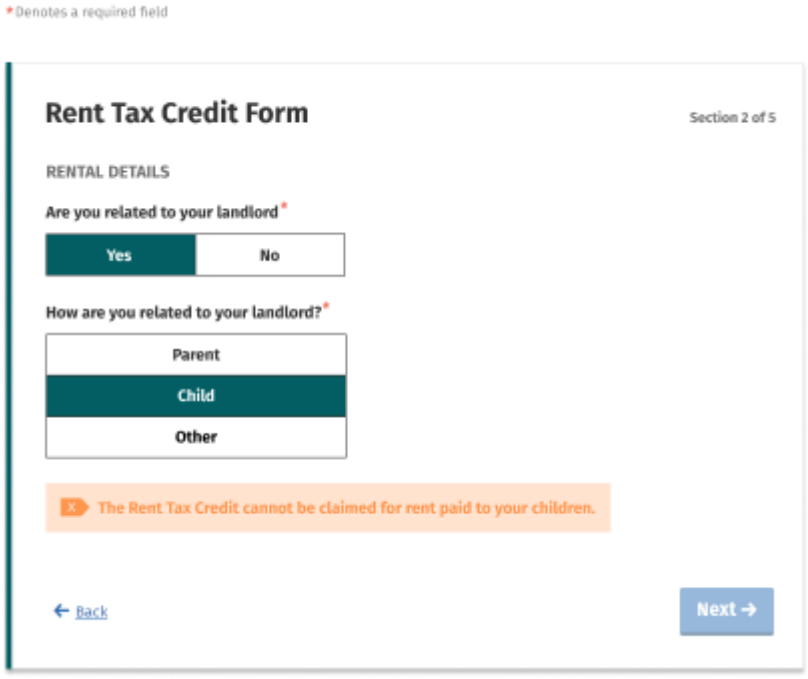


Figure 13: claimant and landlord cannot be child and parent

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

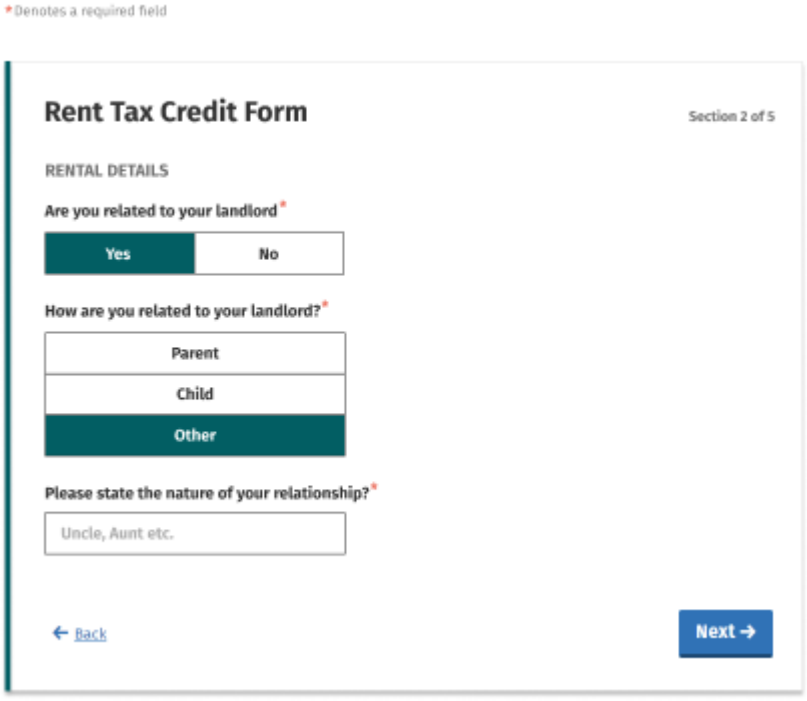


Figure 14: outline nature of relationship

Where the claimant and landlord are otherwise related, the RTC 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.

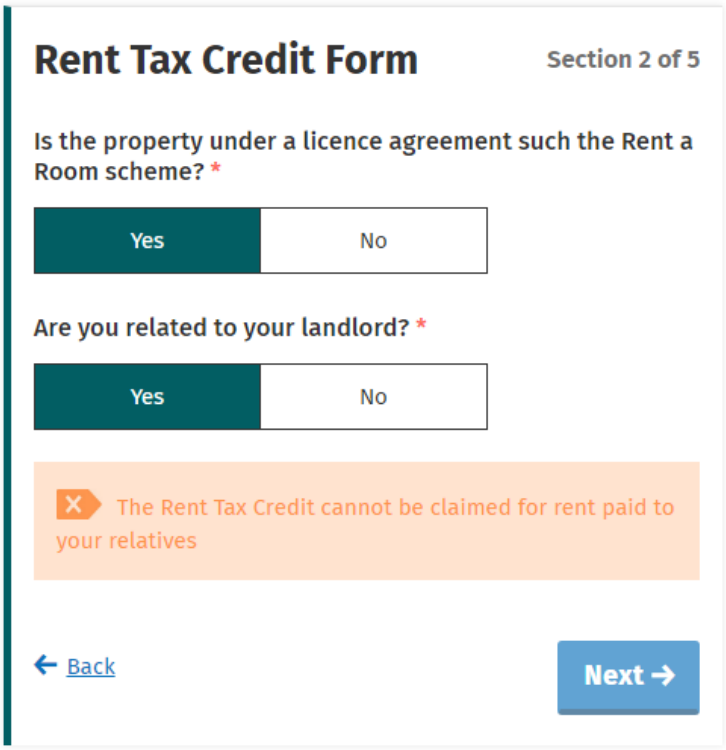


Figure 15: cannot claim credit if related and tenancy is not RTB registered

Where the claim relates to rent paid in respect of a property used by the claimant's child the RTC 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.

Where the claimant or tenant and landlord are unrelated, the RTC will be available, but only where the property is used by the claimant's child as his or her PPR to facilitate his or her study obligations.

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

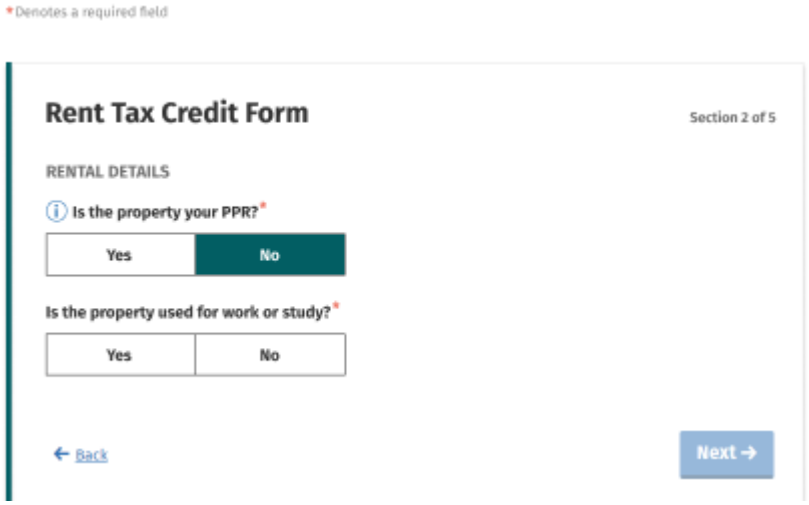


Figure 16: is property used as the tenant's principal private residence

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.

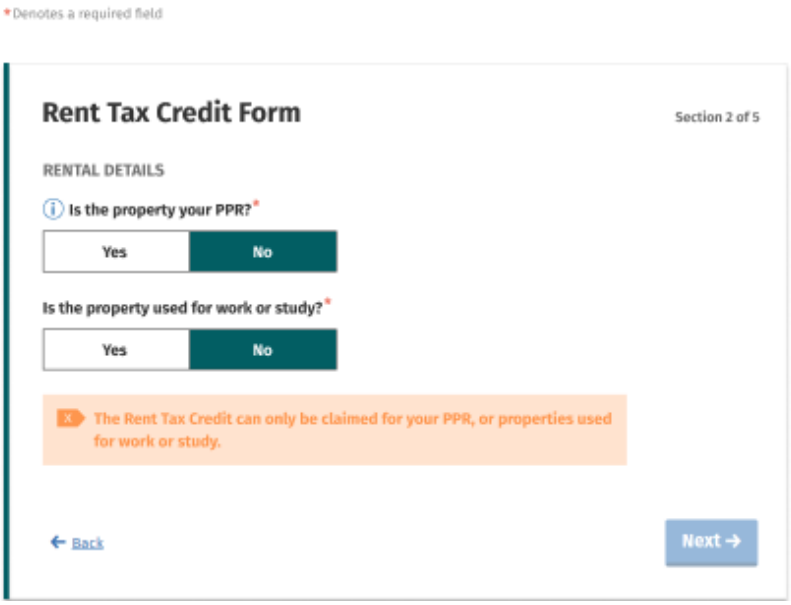


Figure 17: cannot claim as property is not used for one of the above qualifying purposes

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

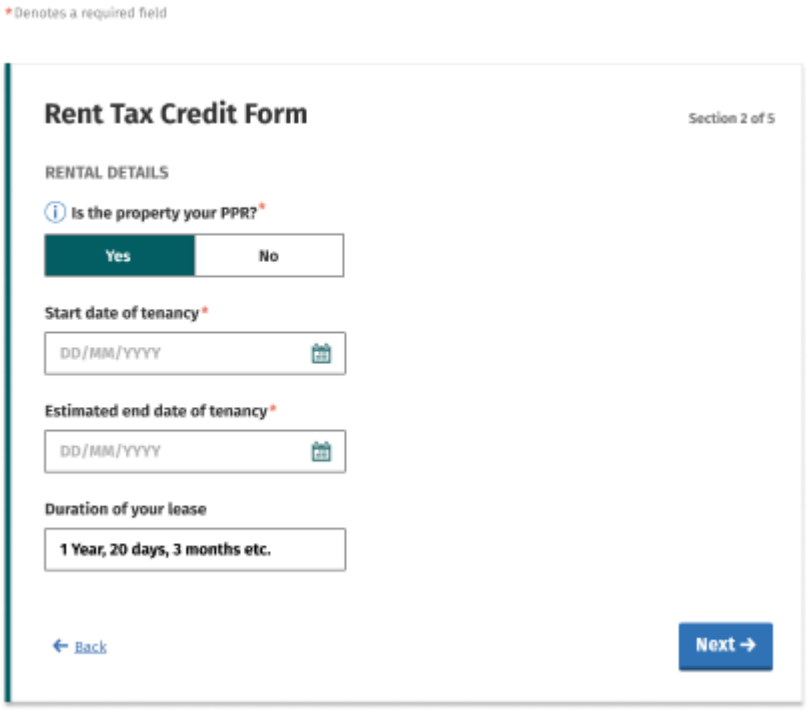


Figure 18: duration of rental arrangement

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

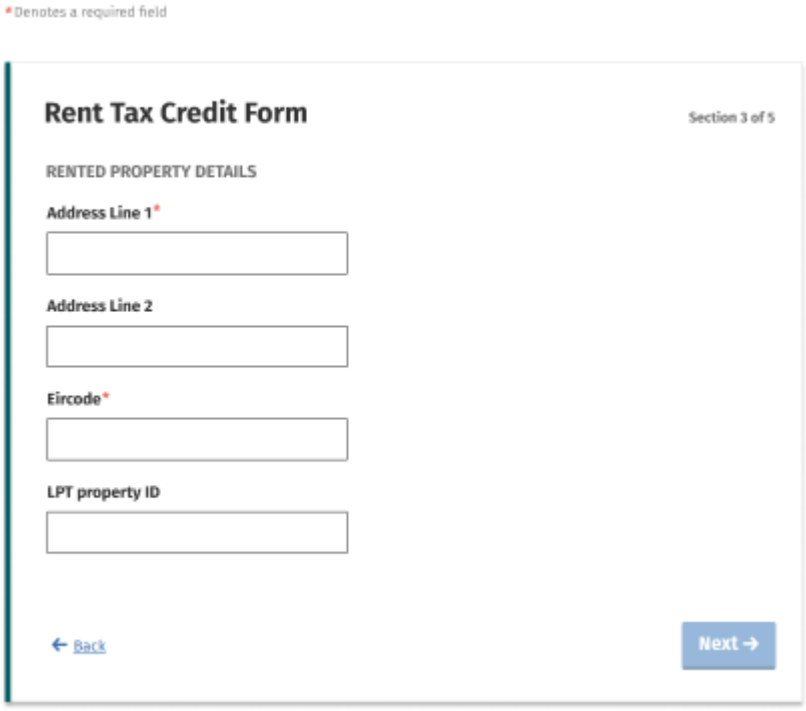


Figure 19: rental property address and Eircode

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.

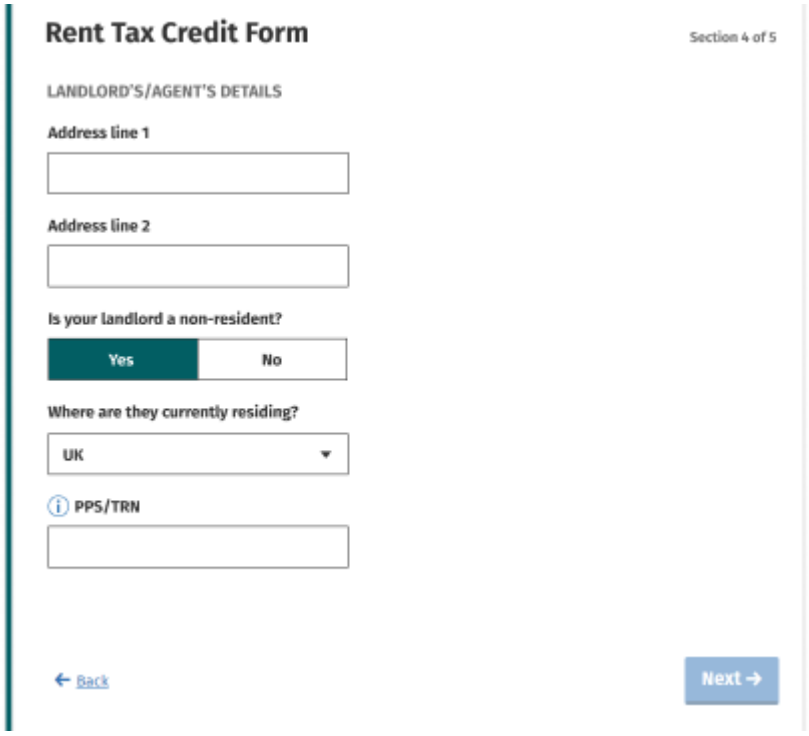


Figure 20: landlord or property agent details

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.

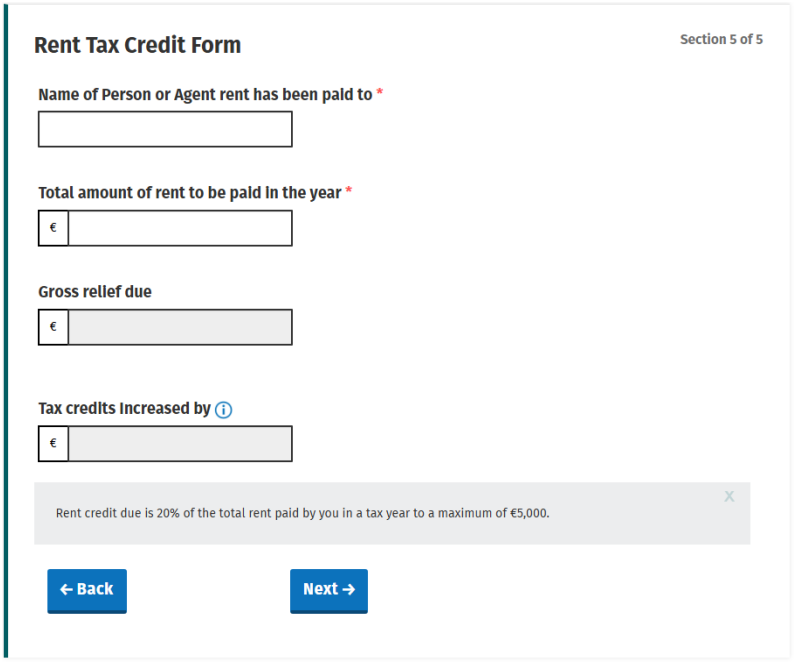


Figure 21: payment(s) made

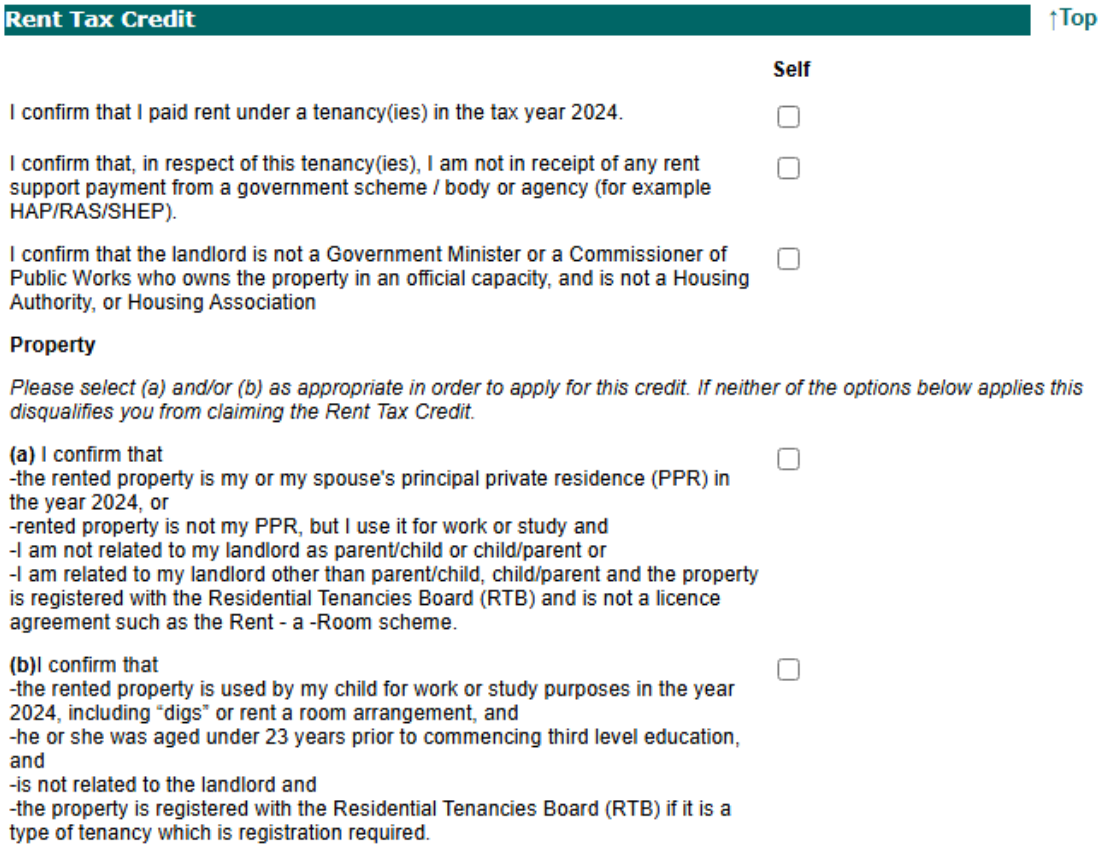
7.3.2 Chargeable Persons

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 RTC in their 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, and
5) locate the 'Rent Tax Credit' section of the tax return and enter the information requested as shown on the following pages.



Rent Tax Credit ↑Top

	Self
I confirm that I paid rent under a tenancy(ies) in the tax year 2024.	☐
I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP/RAS/SHEP).	☐
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	☐

Property

Please select (a) and/or (b) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

(a) I confirm that -the rented property is my or my spouse's principal private residence (PPR) in the year 2024, or -rented property is not my PPR, but I use it for work or study and -I am not related to my landlord as parent/child or child/parent or -I am related to my landlord other than parent/child, child/parent and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent - a -Room scheme.	☐
(b)I confirm that -the rented property is used by my child for work or study purposes in the year 2024, including "digs" or rent a room arrangement, and -he or she was aged under 23 years prior to commencing third level education, and -is not related to the landlord and -the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy which is registration required.	☐

Figure 22: 2024 Form 11 Rent Tax Credit claim

Property 1

Residential Tenancies Board registration number

The Residential Tenancies Board website is at rtb.ie. You can check for the RTB registration number at https://www.rtb.ie/check/index.html

Address of the rented property you are claiming on behalf of (this property must be located within the State)

Eircode

Name of tenant

PPS No. of tenant

Tenancy Start date

If tenancy ended in 2024, provide end date

Gross amount of rent paid

Name and address of landlord or agency to whom rent is paid

Agency or Landlord Eircode

Tick the box if your landlord is non-resident

If paid to an agent, please provide the landlord's name and address (optional)
Landlord's PPS No

Landlord PPS No.

Add another property

Figure 23: 11 2024 Form 11 Rent Tax Credit claim

7.4 Making a claim in the current year

Taxpayers in receipt of income which is subject to tax under the PAYE system have the alternative option of availing of in-year relief in respect of claims for the current tax year, using myAccount. The information requested as part of that claim process reflects the information set out in paragraph 7.3.1 above. The screenshots provided in paragraph 7.3.1 may be referred to for the purposes of making an in-year claim.

A claim in respect of the current year can be made using myAccount, under the 'PAYE Services' and 'Manage Your Tax for the current year' cards.

Once claimants have accessed myAccount, they should locate the RTC screen and follow the process on screen to claim the credit. This process is similar to that outlined in paragraph 7.3.1 above and the screenshots in paragraph 7.3.1 may be referred to when making an in-year claim.

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 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.

7.5 Claiming a "top up" in respect of 2024

Finance Act 2024 increased the credit for 2024 from €750 to €1,000 for a single assessed taxpayer and from €1,500 to €2,000 for jointly assessed married couples/civil partners. This increase applied retrospectively. Taxpayers may make or amend their claim for 2024 in order to avail of the "top up".

In cases where a claim for the RTC in respect of the 2024 year of assessment exceeded €5,000 (€10,000 for jointly assessed married couples/civil partners) an amended Tax Credit Certificate ("TCC") for 2024 was made available which showed the additional 'top up' amount of credit due from 13 November 2024. The additional amount due would have been processed through payroll by the employer.

In cases where a claim for the RTC in respect of the 2024 year of assessment was less than €5,000 (€10,000 for jointly assessed married couples/civil partners) taxpayers can submit an Income Tax Return and amend the rent paid figure in order to avail of the increased credit available for 2024:

- PAYE taxpayers can claim the increase through the "Manage Your Tax for the previous 4 years" option on myAccount. The guidance in paragraph 7.3.1 should be followed in these cases.
- Self-assessed taxpayers who are not in receipt of PAYE income for 2024, should claim the increase in their 2024 Income Tax Return as outlined in paragraph 7.3.2.

Example 20
Stephanie is a single person and has an annual salary of €54,000. In 2025 Stephanie is entitled to a standard rate cut-off point of €44,000, a basic personal tax credit of €2,000 and an employee (PAYE) tax credit of €2,000. 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 €8,800.

Stephanie resides in rental accommodation from 1 January to 31 May 2025 inclusive and pays rent of €1,200 per month during this time. The rent tax credit due to Stephanie for the 2025 tax year is therefore €1,000, being the lower of:

1) €1,200 - the total rent payments made by Stephanie during the year of €6,000 at 20%,
2) €1,000 - the specified amount of €5,000 at 20%, and
3) €8,800 – the amount required to reduce Stephanie's income tax liability to nil.

Stephanie claims the credit in-year through myAccount. 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 2025, which amounts to €417 (€1,000 x 5/12), and
2) the credit due for the remaining part of the year after the claim is made i.e., June - December 2025, which amounts to €583 (€1,000 x 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 Stephanie's 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		
€18,334 (€44,000 x 5/12) at 20%	3,667	
€4,166 (balance) at 40%	1,667	
		5,334
Less:		
Basic Personal Tax Credit (€2,000 x 5/12)	(834)	
Employee (PAYE) Tax Credit (€2,000 x 5/12)	(834)	
		(1,668)
Tax Paid Jan – May		**3,666**

As Stephanie is taxed on the cumulative basis and the amount of income tax she has paid in the period January to May 2025 exceeds the portion of the credit due for that period, she will receive a refund through her payroll of €417 following her claim.

The remainder of the credit due, the portion attributed to the period from June to December 2025, 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 2025.

Monthly Comparison	**Jan - May**	**Jun – Dec**
	€	**€**
Standard Rate Cut-Off Point (€44,000/12)	3,667	3,667
Tax Credits		
Basic Personal Tax Credit (€2,000/12)	167	167
Employee (PAYE) Tax Credit (€2,000/12)	167	167
Rent Tax Credit (€583/7)	-	83
	334	417
Salary (€54,000/12)	4,500	4,500
Income Tax Due		
€3,667 x 20%	733	733
€833 x 40%	333	333
	1,066	1,066
Less tax credits	(334)	(417)
Monthly Income Tax Deductions	**732**	**649**

Stephanie's net pay will therefore increase by approximately €83 per month in the period June to December 2025.

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	Yes * - in certain circumstances	* 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 parent/child and child/parent, to include grandparent, grandchild, 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 claimant 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 if 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 claimant 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 if 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 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 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	