Non-resident Landlord Withholding Tax

Rental Notification CSV Notes

Version	**1.0**
Version Date	**09/05/2023**

Column Descriptions

Column	Description
Header	First row in the CSV file
Line-Item	Any populated row after the first row in the CSV file
Column Name	Name of data column
CSV Field Name	Name of data column as it appears on the CSV file
Description	Description of the data element
Validation and Notes	Description of the format and validation that will be applied

Latest Version History

Version	Change Date	Element	Change Description
1.0	09/05/2023	N/A	Initial document created by Revenue ICT&L

Audience

This document is for any Tenants and Collection Agents who are submitting Rental Notifications and who wish to upload a CSV file with the details of the rental notifications for each of the Landlords they have withheld tax from.

Document Context

This document provides a description for each column on the Rental Notification CSV Template for the Non-resident Landlord Withholding Tax. This document corresponds with version 21.3.0 of the Rental Notification CSV Template.

Table of CSV Columns

Header Column Name	CSV Field Name	Description	Validation and Notes
PPSN number of the Tenant or Collection Agent (who is submitting the Rental Notification)	nlwtRegistrationNo	Identifies the Person's Registration Number. **This field should always be populated.**	Max length 9 characters. The entry in this field will be validated against the Tax Registration number of the logged-in ROS user.
Form Version	formVersion	Used to determine the version of the CSV form accepted by Revenue's systems. **This field is pre-filled and should always be populated.**	Pre-filled Numeric characters. Do not change the entry that appears in this field in the CSV template.

Line-Item Column Name	CSV Field Name	Description	Validation and Notes
Is Collection Agent or Letting Agent?	isLettingAgent	Indicates whether the person submitting is a Tenant of the property or a Collection Agent. The entry in this field determines what remaining columns on the line-item are required to be filled in. Example provided below.	Max length 1 character. **This field should always be populated with either 'Y' or 'N'.** **Y for Collection Agent** **N for Tenant**

Tax Type	taxType	Indicates which tax type the Landlord is registered for.	Max length 3 characters. This field should be populated with either 'IT', 'CT' or 'VAT' only, for **Non-Resident Specified Persons** that are registered for one of these taxes.
Landlord Name	landlordName	Indicates the name of the Landlord	Max length 100 characters. This field should always be populated.
Property LPT ID	propertyLptId	Identifies the rental property	This field should always be populated. The Landlord tax registration number provided below should be the owner of the property on the paymentDate which is below.
Property Address	propertyAddress	It represents the address of the rental property	This field should always be populated. This value should be alphanumeric.
Property Eircode	propertyEircode	It represents the Eircode of the rental property	This field is optional. This value should be a valid Irish Eircode.
Payment Date	paymentDate	Captures the date of payment.	Max length 10 characters in (dd/mm/yyyy) format. This field should always be populated. On date of upload: • The Payment Date must be on or after 01/07/2023 (dependant on commencement order). • The Payment Date cannot be greater than 7 days from today's date.

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			• The Payment Date must be within the allowable period.
Gross Payment Amount	grossPaymentAmount	This is the agreed rent between landlord and tenant which is present in rental agreement.	This field should always be populated. This field must be a positive decimal greater than 0 and less than or equal to 1,000,000,000.00.
Landlord Tax Registration Number	landlordTaxReferenceNumber	Provide the Tax Reference Number of the Landlord.	This should be Tax Registration number of the Landlord for the taxType selected above.
Landlord Address	landlordAddress	Landlord's address	This field should always be populated. This should be alphanumeric value.
Landlord Country of Residency	landlordCountryOfResidence	Landlord's country of residency	This field should always be populated. This should be a text value.
Landlord Phone number	landlordPhoneNumber	Landlord's phone number	This field should always be populated. This should have numeric values only
Landlord email address	landlordEmailAddress	Landlord's email address	This field should always be populated. This should be in valid email format.