

Ireland

Ireland Issues Procedural Guidance on Non-Resident Landlord Withholding Tax

8 June 2023

Report from Paulina Bak (CTA), Senior Tax Manager

On 1 June 2023, Revenue issued the [Tax and Duty Manual - Non-resident Landlord Withholding Tax](#) providing guidance on the new non-resident landlord withholding tax (NLWT) system, effective from 1 July 2023.

The NLWT scheme provides that a person (e.g., a tenant) making rent payment directly to a non-Irish resident person is required to: (i) deduct a sum equal to income tax at the standard rate (currently 20%); and (ii) remit that amount to Revenue along with a copy of [Form R185](#) (the original form is provided to the non-resident landlord).

The guidance also provides a technical manual on how the online filing and payment of tax should be made under the NLWT scheme.

The NLWT scheme was introduced as part of the [Finance Act 2022](#).

For previous reporting, see [Ireland Provides Guidance on Taxation of Non-Resident Landlords \(30 March 2022\)](#).

The above clarifications were detailed in eBrief 137/2023, available [here](#).

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