

Ireland

# Ireland Issues Guidance on Non-Resident Landlord Withholding Tax System

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Revenue has issued an updated [Tax and Duty Manual - Taxation of Non-Irish Resident Landlords](#) clarifying the withholding tax obligations of a person paying rent directly to a non-resident landlord.

In particular, Revenue confirmed that as of 1 July 2023, a new non-resident landlord withholding tax (NLWT) system came into operation. This system allows direct payers to remit tax deducted from rental payments online and requires such payers to make rental notifications (RNs), providing certain information concerning the non-resident landlord, the rental property and the rental income on which the tax is being withheld online using the new NLWT system.

Furthermore, the guidance confirms that the obligation to deduct and remit tax from payments to non-resident landlords applies to residential and non-residential (commercial) tenancies.

For previous coverage, see [Ireland Issues Procedural Guidance on Non-Resident Landlord Withholding Tax \(8 June 2023\)](#).

The above clarifications were detailed in eBrief 262/2023 published on 18 December 2023, available [here](#).

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