

## Non Principal Private Residence (NPPR)

### Part 04-08-17

This document should be read in conjunction with section 865 of the Taxes Consolidation Act 1997

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A recent decision of the High Court on the deductibility against rental profits of the Non Principal Private residence charge (NPPR) has been appealed by Revenue to the Court of Appeal. Until that appeal is decided Revenue is not in a position to amend assessments or process repayment claims based on the High Court judgement.

While there is a general right to repayment of tax provided for in Section 865 of the Taxes Consolidation Act 1997 where a person has paid an amount of tax which is not due, that right is subject to a limit of four years from the end of the chargeable period to which the claim relates. That four year limit is binding on Revenue.

As stated above, Revenue is not in a position to amend assessments or process repayment claims until the outcome of the Appeal case is known. However, any claims that are received within the statutory time limits, as they apply to each year of assessment, will be retained by Revenue, and processed when the outcome of the Appeal case is known. For example, if the decision of the Court of Appeal is made in 2018, any claim made in 2017, in respect of the year of assessment 2013, will be retained and processed in 2018.

If the NPPR charge has been paid for 2013 and a notification to deduct the payment from rental income has been received by Revenue in 2017 it will be held pending the outcome of the appeal.

Taxpayers who paid the NPPR charge for 2013 and wish to notify Revenue to deduct the payment from their previously declared rental income can do so using the [NPPR notification form](#) to be submitted via MyEnquiries, in either ROS or myAccount.

Taxpayers or their agents should click Add New Enquiry, and select "Non Principal Private Residence (NPPR) 2013" from the dropdown options available under "My Enquiry Relates To".

Taxpayers or their agents should then select either:

1. NPPR 2013 - Notification (IT);
2. NPPR 2013 - Notification (PAYE), or;
3. NPPR 2013 - Notification (CT)

from the dropdown options available under "And More Specifically", and upload the completed form.

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