



STATUTORY INSTRUMENTS.

S.I. No. 630 of 2015



TAXES CONSOLIDATION ACT 1997 (PRESCRIBED FORM)
REGULATIONS 2015

S.I. No. 630 of 2015

TAXES CONSOLIDATION ACT 1997 (PRESCRIBED FORM)
REGULATIONS 2015

I, ALAN KELLY, Minister for the Environment, Community and Local Government, in exercise of the powers conferred on me by section 97(2K)(b)(i) (inserted by section 15 of the Finance Act 2015 (No. 52 of 2015) of the Taxes Consolidation Act 1997 (No. 39 of 1997) (as adapted by the Environment, Heritage and Local Government (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. 193 of 2011)), hereby make the following regulations:

1. These Regulations may be cited as the Taxes Consolidation Act 1997 (Prescribed Form) Regulations 2015.
2. The form set out in the Schedule to these Regulations is prescribed for the purposes of section 97(2K) of the Taxes Consolidation Act 1997 (No. 39 of 1997).

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 5th January, 2016.*

Schedule

Regulation 2

Declaration of undertaking for deduction for interest on borrowings

Purpose of Form:

To register an undertaking by a landlord to make a dwelling available for a period of 3 years to a tenant in receipt of rent supplement, or to a tenant whose rent is payable by a local authority, in order that the landlord may apply to the Revenue Commissioners, after the end of the 3 year period, for a 100% rather than a 75% deduction for interest on borrowings under section 97(2K) of the Taxes Consolidation Act, 1997.

Residential Tenancy Number:

Landlord Name:

Landlord Address:

Tenant Name (s)

1.

2.

3.

Rented Dwelling Address

Declaration:

Please read the Notes before completing the Declaration.

I [INSERT NAME] undertake to make, or continue to make, the dwelling the subject of the above registered tenancy available under a qualifying lease for a period of 3 years commencing on DD/MM/YYYY (see Notes) to a qualifying tenant in order to qualify for

100% interest relief as provided for in section 97(2K) of the Taxes Consolidation Act, 1997.

Signature: Date:



GIVEN under my Official Seal,
30 December 2015.

ALAN KELLY,
Minister for the Environment, Community and
Local Government.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations prescribe the form of, and the information to be contained in, the undertaking to be submitted by a landlord to the Private Residential Tenancies Board in respect of the letting of residential property to tenants in receipt of social housing supports for the purposes of a claim for a 100%, rather than a 75%, deduction for interest on borrowings under section 97(2K) of the Taxes Consolidation Act 1997.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€2.54



Wt. (B31772). 300. 1/16. Essentra. Gr 30-15.