

#	Question	Answer
1	What if the client/landlord doesn't have a PPS number	The landlord needs to have a tax reference number. If they don't they should apply for one now
2	Hi we collect rent for overseas landlord, hold 20% of the rent and the client's accountant contact us at end of year for the payment required. Does this relieve us of having to comply with this new legislation	Are you acting as collection agent? Based on the information provided, it sounds like the accountant may be acting as collection agent. If this is the case, then the accountant (collection agent), w.e.f 1 July 2023 can remit 20% monthly and make RNs etc or can continue, as appears to currently be the case, to be assessed and charged to tax. Alternatively, if agreed, you could act as collection agent and deduct 20% and remit it monthly as part of making the RN.
3	Can we collect the 20% and send it on to the client's accountant	As above, it appears that the client's accountant is the collection agent. If that is the case, then I think this is fine. The onus is on the collection agent to remit the 20% to Revenue and make the RNs.
4	One of our landlords has his accountant looking after this for him, we do not hold 20% of the rent? What do we need in this situation to protect ourselves?	I think the best protection in this scenario is to get written confirmation from the non-resident landlord, confirming that there is a collection agent in place who will fulfill the obligations
5	Why did you put down tenant, I thought the agent was making the return	Can further detail be provided here? The tenant is only required to operate NLWT where they are paying rent directly to a non-resident landlord.
6	What if the tenant doesn't pay the rent?	The collection agent can only deduct withholding tax when there has been a payment.
7	What happens when rent is late. Can the direct debit be cancelled/paused?	As above, the collection agent can only deduct the 20% tax where they have received payment
8	If a tenant is in arrears can the payment be paused or cancelled	The collection agent can only deduct withholding tax when there has been a payment.
9	Is it mandatory for the property agent who is collecting the rent to make the RN's or can a separate Collection agent be nominated who will fulfill this obligation on a monthly basis?	A separate collection agent can be nominated to fulfill this obligation. It would be advisable to consult the landlord to ensure there is a collection agent.
10	If the Auctioneer is not going to be the Collection Agent, would the Non-Resident owner be the collection agent? If not the owner, then who would be the CA?	The non-resident landlord can appoint a collection agent - this could be an Irish resident family member or a professional appointed to take on the role of collection agent
11	two options - tenant or collection agent? where is the option for non-collection agents	Not entirely sure of the question here - if the tenant isn't paying the rent directly to the non-resident landlord there must be a third party involved who in strictness can be deemed to be the collection agent where they receive the rents from the tenant. The Tenant option includes other parties (such as local authorities) paying directly to non-resident landlords.
12	If the Landlord's accountant has registered as the Tax Collection Agent can the full rent be sent to the Landlord.	It depends whether the collection agent is going to deduct the withholding tax or will be assessable and chargeable to tax on the rental income. The rent can be sent to the non-resident landlord if the accountant is acting as a collection agent who is opting to be assessed and charged to tax. However, the collection agent will be liable for the income tax liability arising on the filing of the income tax return and must fund this liability (but can retain sufficient money from the rent to pay the tax due)
13	If we decide to stop withholding tax, is the onus back on the LL	No. If a collection agent decides to stop withholding tax but continues to receive rent, they can still be deemed to be a collection agent, and will be chargeable and assessable for tax on the rental income. Alternatively, someone else may act as collection agent but that should be arranged with the landlord.
14	What about farm rental non-resident	The new NLWT system applies to all rental income, including agricultural income
15	Do we still have to do all this on the ROS if we are not the collection agent as the auctioneer?	Obligations apply to collection agent. The auctioneer/estate agent may be the collection agent.
16	What if you are a property agent but do not collect the rent on behalf of the landlord.	It would be prudent to speak to the non-resident landlord to confirm if there is a collection agent in place

17	We are getting emails from Accountants with conflicting advice. Advising they are filing their end of year form 11 and revenue have instructed that the same person filing needs to be Tax Collection Agent	Perhaps a copy of this advice could be provided to identify the issue here. In this scenario is the accountant opting to be the collection agent?
18	So can i confirm, if our non res landlords opt to use a separate collection agent, we do not have to file any info on the ROS system?	Confirmed - whoever is the collection agent is responsible. It would be prudent to get confirmation that a collection agent is in place.
19	can you confirm that an agent who is managing a property for an overseas client who has a property in ireland - if they have provided a collection number that is enough and i as an agent do not have to use the new system hence my position doesn't change.	whoever is the collection agent is responsible. It would be prudent to get confirmation that a collection agent is in place.
20	As a management agent we collect rent from tenant if the non resident landlord has told us they have an accountant looking after their returns each year should the rent be paid to the accountant or are we allowed to take that word?	Presuming this means that the accountant is acting as collection agent. I think it is advisable to get confirmation of this from the non-resident landlord
21	The rent is paid directly to the landlord so I assume onus will be on the tenant to deduct at source. What are our agencies responsibilities with regards to this?	Where a tenant pays directly to a non-resident landlord, the onus is on the tenant to deduct
22	what does assessable person mean?	assessable to income tax (or corporation tax if a company)
23	Are auctioneers required to have the collection agents number on file if we are not deducting the 20%?	No this is not a requirement but as set out above, it may be advisable to have confirmation from the landlord that they have a collection agent in place
24	Are auctioneers liable for previous years tax where auctioneers collected the rent but no deductions were made but it turns out the overseas landlord did not pay their liability for those years?	Strictly speaking, yes. They may be deemed to be collection agent and therefore assessable and chargeable to tax
25	How can we confirm that the collection agent used by the landlord (not the auctioneer) has logged on to complete the RN? Will there be any come back from revenue to the auctioneer if they have not completed this?	The onus/obligation is on the collection agent. It would be advisable to get confirmation from the landlord that a collection agent is in place.
26	Can you confirm - i have an overseas client who has a tax collection agent (his brother) is that enough hence i dont have to avail of the new system. - do i still need the tax collection number going forward. Again it is only me in the business hence i dont have the time to be the collection agent or do any extra work.	It would be prudent to speak to the non-resident landlord to confirm if there is a collection agent in place
27	If an Auctioneer is asked to retain 20% by the Landlord but isn't the collection Agent, is it prudent to retain until the Collection Agent or Accountant requests the monies, possibly annually?	this is an agreement between the landlord and the auctioneer so I have no comment in this regard. In any event, it will be the collection agent who is liable and the system is set up for withholding tax payments to be made as rental payments are made.
28	If we are a letting and management agent and we have overseas landlords with a collection agents in place. Can we leave this system in place so us as an estate agent don't have to take on this responsibility?	Yes but it would be prudent to get confirmation that a collection agent is in place.
29	Hi Maybe I missed this, if a brother is the collection agent of landlord, is property agent required to have a letter on file from landlord confirming brother is collection agent??	this is not a requirement but it would be prudent to get confirmation that a collection agent is in place..
30	I have a landlord who came to me recently they did not know that they had to withhold tax can this be back dated?	a landlord isn't required to withhold tax. Perhaps it is the case that the non-resident landlord has failed to pay tax. They can contact Revenue to regularise their tax affairs
31	Are the words "Rental Tax Collection Agent" and "Collection Agent" the same thing ?	We don't use the term "rental tax collection agent" but it looks like it refers to the same thing.
32	i have two landlords one overseas one in ireland. we do not stop 20% as the landlord in ireland has an accountant looking after the tax. what do we have to do in this situation. the landlords own the same property	I presume the property is jointly owned but the circumstances are not clear. It would be prudent to get confirmation that a collection agent is in place.
33	if the landlord has properties with number of agencies is the agent only liable for the property they manage	only liable in respect of properties for which they are the collection agent
34	If the tenant pays the rent into the non-resident landlord's Irish account. Can the landlord not just pay 20% directly to Revenue themselves ?	Strictly speaking the tenant should be deducting and remitting withholding tax from the rental payment.