Landlord Frequently Asked Questions

August 2026

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1. What do I need to provide to prove that I own the property?

You must provide **one valid proof** that you own the property. It is important to read the information below carefully and make sure that the document you provide is valid. If the document is not valid, it will be returned to you, and this will affect the start date of your HAP payment.

Whichever document you provide, it **must**:

1. **be in date**
2. **include the landlord's name**
3. **include the full address and Eircode of the rented property**, **including the apartment number and Local Property Tax (LPT) number (if applicable)**

The landlord's name and property address must match the details provided on the HAP application.

If you have any questions about providing proof of ownership, please contact your local authority.

There are a number of different types of proof of ownership accepted under the HAP scheme. You only need to provide **one** proof of ownership. Some of the most common proofs provided are described below along with some common reasons why the document might be rejected and returned to you.

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1.1. Letter/email from RTB issued when tenancy is registered / re-registered

As with other tenancies, the Residential Tenancies Act 2004 (RTA) (as amended) governs the relationship between you and your tenant. This means that you have to register the tenancy with the Residential Tenancies Board (RTB). Further information is available on the RTB website www.rtb.ie.

You can provide a landlord tenancy confirmation letter of registration i.e. letter addressed to landlord, from the Residential Tenancies Board (RTB) showing registration with the RTB.

The address of the HAP property on the document must match the address given on the HAP application form.

Some common reasons for this document being returned are:

- The letter is addressed to the tenant not the landlord
- Registration is out of date. Taking effect from 4 April 2022, a landlord is obliged to register a tenancy every year on the anniversary of the date that tenancy began for so long as the tenancy exists. Further information is available at www.rtb.ie
- The address of the HAP property on the document does not match the address provided on the HAP application
- The property is registered by an agent, and the landlords name is not visible on the confirmation letter
- A letter from the RTB stating that the tenancy needs to be re-registered is not acceptable

1.2. A current insurance policy or insurance schedule for the property

You can provide an insurance policy or schedule which proves that you have current buildings insurance for the property. The document **must** show the following:

(i). Landlord's name – which must match the landlord's name given in the HAP application,
(ii). The property address – which must match the property address given in the HAP application,
(iii). The period of cover including the start and end date,
(iv). The building/premises cover and value
(v). The policy number and;
(vi). Be on-headed paper clearly identifying the insurance company

Renewal document will only be accepted. If you send a receipt which is in date with matching policy number. Renewal documents and statement of fact must also show the information in points (i) – (vi) above.

If the property is a single apartment or flat, the insurance policy should list the apartment number. If the insurance policy covers the whole building, it will be accepted if the policy states one of the following or similar – "Apartments", "Occupation: Landlord", "Rental Income", "Let to tenants"

Some common reasons for this document being returned are:

- The insurance policy is not current; the document is for an older policy or a policy which hasn't started yet
- The address on the document does not match the address provided on the HAP application
- The policy is not in the landlord's name or the name on the policy does not match the name on the HAP application

- A renewal document or statement of fact is provided without a receipt with matching policy number or items

  (i) – (vi) above

- A Broker's letter will not be accepted as it only shows that contents are insured. Proof is needed that the building is insured

1.3. Evidence of payment of current Local Property Tax (LPT)

You can provide proof that you have paid your Local Property Tax for the property for the current year or have arranged to pay by direct debit or deduction at source. The document **must** show the following:

(i). Landlord's name – which must match the landlord's name given in the HAP application,

(ii). The property address – which must match the property address given in the HAP application,

(iii). Be dated within the current year,

(iv). **If property is an apartment** the apartment number must be included,

(v). **If the property is jointly owned,** you need to provide a letter from the joint owner or owners authorising the HAP payment to be made to one owner.

The simplest way to provide proof of current Local Property Tax payment is to give **two screenshots** from the Local Property Tax section of Revenue's website. The link is below.

https://lpt.revenue.ie/lpt-web/views/login.html

How to get screenshots on the revenue website

1. Log in using your PPS Number, Local Property Tax Property ID and PIN.
2. Click on "Show" under Returns – All Properties and click on "View Details" in the most recent year period.

Returns

Hide

Years	Return Status	Valuation Band	Actions
2026 - 2030	Return filed	2: €240,001 - €315,000	View Details
2022 - 2025	Return filed	2: €200,001 - €262,500	View Details

3. Click on View 2026 breakdown.

LPT Returns Breakdown 2026 - 2030

2026 LPT Breakdown View 2026 breakdown

LPT Charge €235.00

The below appears, print the page or screenshot.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Property Tax

Back

Period Details

Filing Period	01/01/2026 - 31/12/2030

Liable Person Details

Liable Person Name and Registration Number	JOHN RYAN
Are you the Liable Person or acting on behalf of the Liable Person?	I am the Liable Person
Is the Liable Person resident in Ireland?	Yes

Property Details

Property Address	MAIN STREET LIMERICK V941234
Local Authority	Limerick City and County Council
Is this the Liable Person's main residence?	Yes
Is this property exempt from Local Property Tax?	No

Registered Property Owners

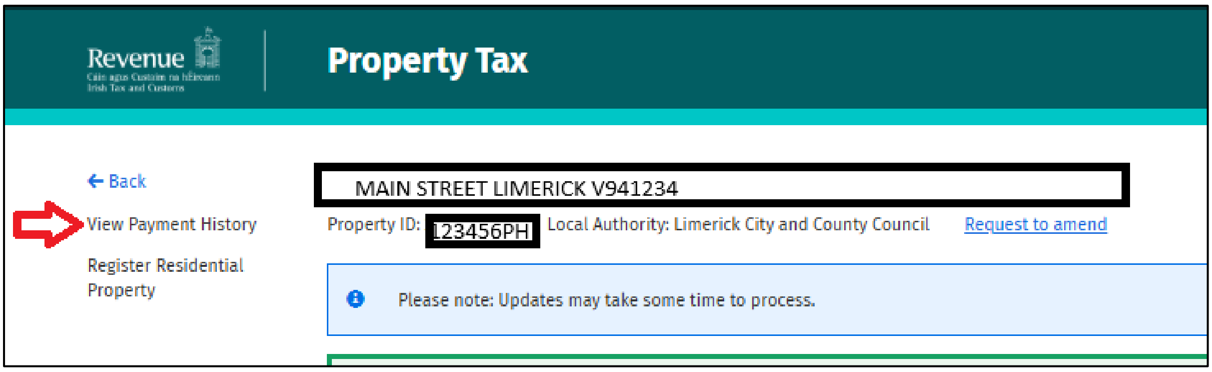
You are the only registered owner for this property

Calculation Details

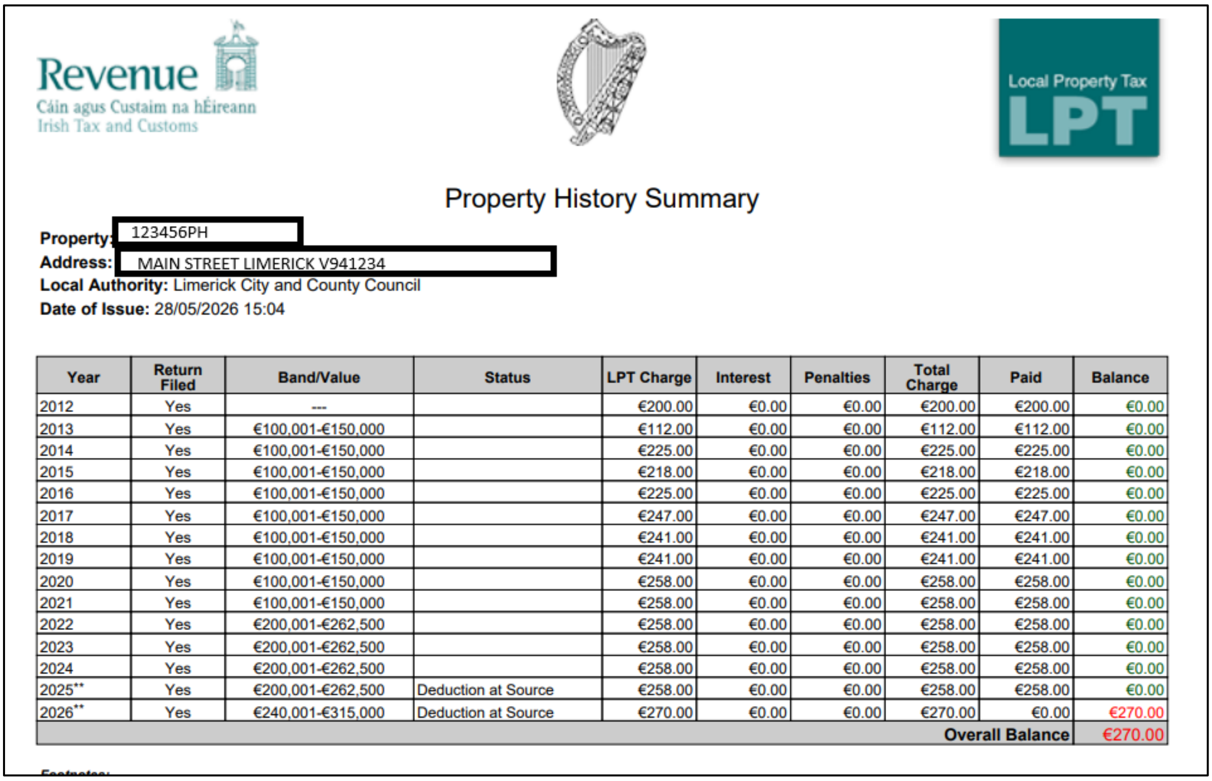
Property Value Band 2: €240,001 - €315,000

LPT Charge (basic rate)

4. Then go back to the first screen again and Click into View Payment History.



6. Then at the end of the next page and click on 'print this page'



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Local Property Tax
LPT

Property History Summary

Property: 123456PH
Address: MAIN STREET LIMERICK V941234
Local Authority: Limerick City and County Council
Date of Issue: 28/05/2026 15:04

Year	Return Filed	Band/Value	Status	LPT Charge	Interest	Penalties	Total Charge	Paid	Balance
2012	Yes	---		€200.00	€0.00	€0.00	€200.00	€200.00	€0.00
2013	Yes	€100,001-€150,000		€112.00	€0.00	€0.00	€112.00	€112.00	€0.00
2014	Yes	€100,001-€150,000		€225.00	€0.00	€0.00	€225.00	€225.00	€0.00
2015	Yes	€100,001-€150,000		€218.00	€0.00	€0.00	€218.00	€218.00	€0.00
2016	Yes	€100,001-€150,000		€225.00	€0.00	€0.00	€225.00	€225.00	€0.00
2017	Yes	€100,001-€150,000		€247.00	€0.00	€0.00	€247.00	€247.00	€0.00
2018	Yes	€100,001-€150,000		€241.00	€0.00	€0.00	€241.00	€241.00	€0.00
2019	Yes	€100,001-€150,000		€241.00	€0.00	€0.00	€241.00	€241.00	€0.00
2020	Yes	€100,001-€150,000		€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2021	Yes	€100,001-€150,000		€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2022	Yes	€200,001-€262,500		€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2023	Yes	€200,001-€262,500		€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2024	Yes	€200,001-€262,500		€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2025**	Yes	€200,001-€262,500	Deduction at Source	€258.00	€0.00	€0.00	€258.00	€258.00	€0.00
2026**	Yes	€240,001-€315,000	Deduction at Source	€270.00	€0.00	€0.00	€270.00	€0.00	€270.00
								Overall Balance	€270.00

7. The above appears, print the page or screenshot

**For a property owner with multiple properties, they will have to choose each property and print the above for each property

***If an individual is taking screenshots on their mobile phone, then they won't have the Revenue icon on the screenshot. These screenshots are accepted by the HAP SSC.

Next Steps

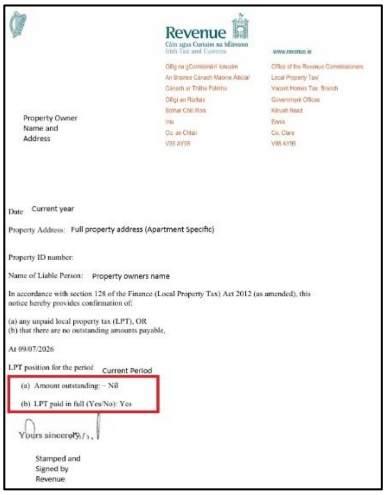
- Please send both screenshots to your local authority.
- If you do not have access to the online system, you can contact the Local Property Tax

helpline on 1890 200 255.

- If you're not sure how to take a screenshot (sometimes called "printing the screen") you can find instructions here: https://uk.pcmag.com/how-to/46435/how-to-take-a-screenshot-on- any-device.

Alternative Document

Alternatively, landlords can request the below document from the revenue and summit as proof of ownership.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

www.revenue.ie

Oifig na gCoimisinéirí Ioncaim
An Brainse Cánach Maoine Áitiúil/
Cánach ar Thithe Folmha
Oifigí an Rialtais
Bóthar Chill Rois
Inis
Co. an Chláir
V95 AY95

Office of the Revenue Commissioners
Local Property Tax/
Vacant Homes Tax Branch
Government Offices
Kilrush Road
Ennis
Co. Clare
V95 AY95

Property Owner
Name and
Address

Date Current year

Property Address: Full property address (Apartment Specific)

Property ID number:

Name of Liable Person: Property owners name

In accordance with section 128 of the Finance (Local Property Tax) Act 2012 (as amended), this notice hereby provides confirmation of:

(a) any unpaid local property tax (LPT), OR
(b) that there are no outstanding amounts payable,

At 09/07/2026

LPT position for the period Current Period

(a) Amount outstanding: – Nil

(b) LPT paid in full (Yes/No): Yes

Yours sincerely,

Stamped and
Signed by
Revenue

Some common reasons for this document being returned are:

- The document is out of date; it must show evidence of payment of your Local Property Tax for the property for the current year
- The Local Property Tax has not been paid or not set up for payment e.g. SEPA Direct Debit, deduction at source for the current year
- The landlord's name is not on the document or does not match the name given on the HAP application
- The address on the document does not match the address provided on the HAP application
- The property is a flat or apartment and the Local Property Tax has been paid for the whole building. Apartments and flats must be declared individually to Revenue

1.4. A mortgage statement for the property

You can provide a copy of a current mortgage statement for the property. The document **must** show the following:

- Landlord's full name – which must match the landlord's name given in the HAP application,
- The property address – which must match the property address given in the HAP application,
- It is dated within the last 12 months from date of HAP application,
- The mortgage statement must include the period to which the statement relates

Some common reasons for this document being returned are:

- The mortgage statement is in a different name than the landlord
- The address on the document does not match the address provided on the HAP application
- The statement is older than 12 months from date of HAP application
- The mortgage statement does not include the period to which the statement relates

1.5. A Property folio or similar legal instrument proving ownership of the property

You can provide a copy of a property folio or a similar legal instrument to prove that you own the property. Your solicitor may be able to assist you in getting a copy of this document. The document **must** show the following:

- landlord's name – which must match the landlord's name given in the HAP application,
- the property address – which must match the property address given in the HAP application

Some common reasons for this document being returned are:

- The owner's name does not match HAP application
- The address on the document does not match the address provided on the HAP application
- Solicitors' letter will not be accepted
- Deeds will not be accepted

2. What if I have just purchased the property and can’t yet provide any of the 5 proofs?

If you have recently purchased the property, for example within the last 6 weeks, you may not yet be able to provide any of the 5 proofs of ownership listed above.

If this is the case, you can provide **two temporary documents to prove ownership** to allow the HAP application to be processed. However, you **must submit one of the 5 proofs of ownership to your local authority within 6 months**. If you fail to provide this follow-up document, your HAP payment may be affected.

The two acceptable temporary documents are:

(i). A copy of a receipt from Revenue showing payment of stamp duty for the property. This receipt **must** include the following information:

- i. Stamp Certificate ID
- ii. Document ID
- iii. Date of Execution of Instrument (only certificates dated within the last 6 months are accepted)
- iv. Date of Issue of Stamp Certificate
- v. Address of rented property
- vi. Property Owner name which cannot be abbreviated

(ii). Land Registry Reference Number or evidence of a payment made to the land registry to register the newly purchased property. A land registry stamp is required on the document.

This **must** include the following information:

- i. Name of landlord
- ii. Address of property

iii. Land Registry Reference Number

Some common reasons for these documents being returned are:

- The name on either the stamp duty receipt or the Land Registry Receipt does not match the name given on the HAP application
- The address of the property does not match the address given on the HAP application
- There is no land registry stamp on the document
- The stamp duty receipt does not include all of the information listed above
- The date of execution of instrument listed on the stamp duty certificate is more than 6 months ago

3. What if the property is in receivership?

If a receiver has been appointed to the property, the receiver must provide a **Deed of Appointment** and a letter appointing an agent (if applicable).

The Deed of Appointment must include the property address – which must match the property address given in the HAP application.

If the Deed of Appointment does not clearly show the property address, the receiver can provide the Deed of Debenture or the Deed of Mortgage (with sensitive information blacked out).

If the Deed of Appointment does not include the property address, the receiver can provide a letter from their solicitor certifying that the property in question is covered by the mortgage deed.

If an Agent is nominated to receive payments a Letter of Authorisation from the Receiver must be provided.

4. What if the property is in probate?

If the property is in probate, you **<u>must</u>** provide the following:

(i). A copy of the will which shows that the deceased is the owner of the property. If the details of the property are not mentioned in the will, you must provide proof of ownership in the name of the deceased.

(ii). Permission from the executor of the will to make the HAP payment to a third party (if applicable).

(iii). If there is no will present, the HAP payment can be made to the estate of the deceased as long as proof of ownership showing that the deceased owned the property is provided along with a letter from the Solicitor who is the managing the estate of the deceased.

(iv). Death cert, RIP notice or Solicitors letter to confirm death of property owner.

(v). If a copy of the folio is provided showing two owners, a letter from the Solicitor identifying how the title is held is also required. It is a matter for the Solicitor to satisfy the nature of the ownership. When the folio states "full owners" that means joint tenants so there is no requirement for a will as the remaining owner is entitled to the full rent payment.

(vi). If a Grant of Probate is issued, a document called Grant of Representation is received. This legal document issued by the high court authorizes the executor (or administrator if there is no will) to manage the deceased's estate. This supersedes any of the notes above and this grant must be adhered to.

5. What do I need to provide about my bank account?

Attach a header from a bank or credit union statement showing the BIC, IBAN and the name of the account holder the HAP payment will be made to.

The HAP payment can only be paid into **one** nominated bank account for each landlord or agent for all HAP properties. If you are already in receipt of HAP payments for an existing HAP tenancy, the payments will be made to the existing bank account

It is very important that you provide the correct bank account details. Incorrect bank account details will affect your HAP payment.

The name on the bank account must match the name on the tax reference number and/or PPSN. The bank header must be dated within the last two years.

If the proof of ownership provided is in the names of joint owners but the bank account is in the name of one owner, you need to provide a letter from the joint owner or owners authorising the HAP payment to be made to one owner. The sample bank header below shows the Bank Identifier Code (BIC), IBAN and the name of the account holder. These details much match the details you provide in the HAP application.

Some common reasons for this document being returned are:

- The name on the bank header does not match the name given on the HAP application
- The bank header is not dated within the last two years
- The statement does not show the account holder's name. Initials in the account name are not acceptable
- The copy is not clear. The document must be clearly legible
- The BIC and IBAN must be legible
- Welcome letter is not on headed paper, signed or out of date (A welcome letter is acceptable provided it is dated within 3 months.)
- If the account name is T/A the landlord needs to confirm if they are a sole trader
- If there are two or more account names, the account holders need to confirm they are not a partnership