

Mr/Ms X
4 Main Street
Main Town
Dublin 2

Brainse CMÁ LPT Branch
Bosca Poist 1 P. O. Box 1,
Luimneach Limerick

☎ 1890 200 255

19 February 2015

Property ID: 1234567AH

PIN: AB34CD56

Local Property Tax (LPT)

Dear Mr/Ms X,

I am writing to you in connection with a number of residential properties for which you are listed as the owner on the Local Property Tax (LPT) register.

My records show that you have not paid the full amount of LPT due in respect of 4 of these properties and a liability of €500 remains outstanding. You can access full details of the properties for which you have not met your LPT obligations at the LPT login page on www.revenue.ie, using the Property ID and PIN above.

I serve notice that if you do not pay the outstanding amounts within 14 days from the date of this letter I will take whatever steps are available to me, in accordance with the Finance (Local Property Tax) Act 2012 (as amended), to enforce recovery of the full amount of the liabilities without further notice. This action may include the withholding of Tax Clearance certification, referral to a Sheriff or Solicitor, or Attachment as provided for by Section 1002 Taxes Consolidation Act 1997 (as amended).

Please note that where your liability is based on an estimated amount you must also file an LPT Return for 2013 confirming the correct amount of LPT due for each property. If you have not filed an LPT Return for each property you may be liable to additional penalties including the application of an Income Tax or Corporation Tax surcharge as provided for by Section 38 Finance (Local Property Tax) Act 2012 (as amended).

To make a payment or submit an LPT Return you should access your online LPT record at www.revenue.ie using the Property ID and PIN access codes quoted at the top of this notice.

If you require assistance in filing your Return or making payment you should contact the LPT Helpline at 1890 200 255 (or +3531 7023049 if calling from abroad). Please have your PPS Number, Property ID and PIN to hand so that the operator can access your record.

If you have recently paid the amounts due and filed any outstanding Returns then please disregard this notice.

Yours sincerely,

Michael Gladney,
Collector-General.