

# 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)

Rented Dwelling Address

Please send this form and any relevant  
documentation to the

Residential Tenancies Board  
PO Box 47  
Clonakilty, Co. Cork

Or by email to  
[Registrations@rtb.ie](mailto:Registrations@rtb.ie)

## 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**

### Notes:

The date of commencement of the 3 year period in respect of which the Declaration is made and should be inserted in the space above should be the date the tenancy commenced.

**Failure to provide the Residential Tenancy Number (RT Number) on the previous page may result in the form being returned.**

Any questions regarding entitlement to this relief should be queried with your local tax office or visit the Revenue Commissioners website at [www.revenue.ie](http://www.revenue.ie)

**Completed Forms should be returned to the address or email below**