



**CONSTRUCTION DEFECTS**  
ALLIANCE

**Apartment Defects Campaign Update, 9 November, 2023 – PLEASE SHARE**

**Tax Returns Update**

Apologies but our newsletter earlier in the week appears to have generated more questions than answers in relation to who can claim tax relief on levies and service charges and what the implications might be in terms of the retrospection scheme.

Worth noting that earlier today the Minister confirmed in the Dáil (<https://www.oireachtas.ie/en/debates/debate/dail/2023-11-09/18/#s19>) that the Government is looking at what it can do to commence retrospective payments in 2024.

So, to claim tax relief in your tax return you have to be a landlord as service charges and remediation levies are treated as legitimate business expenses in this context.

Our understanding is that such reliefs are not available to owner-occupiers – unless they are renting out part of their home and therefore qualify as a landlord.

Revenue provides a four-year 'look-back' period so you can claim such expenses in your tax return as far back as 2019 once you haven't claimed them already.

Important to remind you all that your tax returns have to be submitted by midnight next Wednesday, 15 November.

In relation to what implications claiming tax relief might have on a making a claim on the retrospection scheme, it's important to say that all of that detail has yet to be worked out.

However, it's likely – and ethically correct – that the State will look to avoid paying out on the double.

Therefore, we would expect that the value of any tax reliefs received would be deducted from any retrospective payments.

## **Webinar Reminder**

Reminder that the Housing Agency will be hosting a webinar to assist apartment owners in registering their interest in taking part in the defects remediation scheme.

To take part in this free webinar you need to register in advance via this link:

[https://us06web.zoom.us/webinar/register/WN\\_rHFLeLz1TnemPUqd2zZ6LQ#/registration](https://us06web.zoom.us/webinar/register/WN_rHFLeLz1TnemPUqd2zZ6LQ#/registration)

Some people are unable to make it but they can all rest assured that the event is being recorded and will be accessible afterwards.

Ends.