

LPT Key Dates for 2015 Charge

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The key 2015 LPT dates are as follows:-

- 01 November 2014: Liability (ownership) date for 2015.
- 25 November 2014: Deadline for confirming payment method to Revenue if spreading payments over 2015 (phased payments).*
- January 2015: Phased payments by deduction at source and regular cash payments through a Payment Service Provider to start in January.
- 09 January 2015: Deadline for paying in full, in one single payment or confirming payment in full by Single Debit Authority.**
- 15 January 2015: Monthly direct debit payments commence and continue on the 15th of each month thereafter.
- 21 March 2015: Single Debit Authority payment deducted.

* Revenue indicated that if a taxpayer wishes to switch to phased payments and has not yet confirmed his payment preference, that this can be done up to the extended deadline of 09 January 2015. Revenue have explained that such phase payments may be deducted over 11 months (from February 2015 to December 2015).

** Revenue extended a 07 January 2015 deadline to 09 January 2015.

Payment Options

It is easiest to arrange for payment of LPT online through the Revenue website using the property ID and PIN.

Single Payment

Single payments can be made by:-

- [Single Debit Authority](#) (21 March 2015 payment but notified by 09 January 2015).
- [Debit/Credit Card](#) (fee for credit card).
- [Cash payments \(including Debit/Credit Card\) through approved payment service providers.](#)
- [Cheque/postal order.](#)

Phased Payments

Phased payments can be made by:-

- [Deduction at source from your salary or occupational pension.](#)
- [Deduction at source from certain payments received from the Department of Social Protection.](#)
- [Deduction at source from scheme payments received from the Department of Agriculture, Food and the Marine.](#)
- [Direct Debit.](#)

