

# PSRA Guidance - Commercial lease Return FAQ's (News Item)

16/10/2013

A return to the PSRA on the specified form (PSRA/CL1-13) is required for all Commercial Leases entered into on or after the 3rd of April 2012. This return should be made within 30 days of receiving the stamp certificate from the Revenue Commissioners. See section 88 of **Property Services (Regulation) Act 2011**

## **1. Where is the form for making the return?**

The form can be found at <http://www.psr.ie/PSRACL113> or on the Authority's website [www.psr.ie](http://www.psr.ie) on the homepage. It is on the top of the page (under welcome) as Link to Commercial Leases Return CL1-13.

Remember to check the data entered before you click the submit,  
Print the form and check it printed correctly before exiting the screen,  
Then sign and post to the Authority at the address on the bottom of the form.

## **2. Who has to make the return on a commercial lease?**

The tenant (or a person who the tenant has authorised in writing can also make the return)

## **3. I am the landlord or Solicitors landlord. Do I have to make a return?**

No

## **4. I am acting on behalf of a landlord why did I get this notification?**

Because your name was used to file the return with the Revenue Commissioners.

## **5. I am only renting a field do I have to make a return?**

Yes (All commercial leases entered into on or after the 3rd of April 2012 are required to make a return)

## **6. The lease is only for 3 months. Do I have to make a return?**

Yes (All commercial leases entered into if only for 1 day, are required to make a return)

## **7. What is the penalty for not making the return?**

On conviction to a fine not exceeding €5,000

## **8. Who is liable for conviction?**

The tenant or (a person who the tenant has authorised in writing can also make the return)

## **9. What is Agistment?**

Land used for Pasture.

## **10. What is Conacre?**

Land used for Tillage.

## **11. Where did the Authority get my address as it was sent to my personal (home) address?**

From the Revenue Commissioners. It may be the address you hold for tax purposes.

## **12. Do I have to fill out every part of the form?**

All sections of the form may not be relevant to your lease. Example if you rent out land there will be no requirement (amongst other items) to fill out the Floor area or the Building Energy Rating