

Home Renovation Incentive (HRI)

HRI for homeowners and landlords

The Home Renovation Incentive (HRI) is a relief from Income Tax (IT) for homeowners, landlords and local authority tenants.

To be eligible for HRI:

- you must pay tax under Pay As You Earn (PAYE) or self-assessment
- your Local Property Tax (LPT) payments must be up to date (this does not apply if you are a local authority tenant)
- the work to your property must be carried out by HRI qualifying contractors

The HRI is an online only scheme for homeowners and landlords. If you pay tax through PAYE, use myAccount to claim the HRI Tax Credit. If you pay tax through self-assessment, use Revenue Online Service (ROS) to claim the HRI Tax Credit.

If you are a local authority tenant you should contact your Revenue office.

The HRI allows you to claim a tax credit of 13.5% of the total cost of repairs, renovations and improvements.

To qualify for the tax relief, you must have paid Value-Added Tax (VAT) at 13.5% on the work done to your qualifying property. Examples of qualifying works include:

- painting, decorating and tiling
- plastering, plumbing and rewiring
- bathroom upgrades
- fitted kitchens
- window replacement
- extensions and attic conversions
- garages, driveways and landscaping
- septic tank repair or replacement
- insulation.

The property must be either:

- your main home in which you live
- a property that you rent out. This must be occupied by a tenant and registered with the Private Residential Tenancies Board within six months of the work being completed.

If you are a homeowner, you may claim for qualifying work that was carried out and paid for from 25 October 2013. If you are a landlord, you may claim for work carried out and paid for from 15 October 2014. If you are a local authority tenant you may claim for work carried out and paid for from 1 January 2017.

You cannot claim for any work carried out or paid for after 31 December 2018.

The only exception to this closing date is if planning permission is required for the work. If this is in place by 31 December 2018, you can claim for work carried out and paid for up to 31 March 2019.