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Explanatory Memorandum](#)

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**AN BILLE AIRGEADAIS (CÁIN MHAOINE ÁITIÚIL), 2012  
FINANCE (LOCAL PROPERTY TAX) BILL 2012**

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*Mar a tionscnaíodh  
As initiated*

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ACTS REFERRED TO

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Building Controls Act 1990	1990, No. 3
Building Controls Act 2007	2007, No. 21
Capital Acquisitions Act 2003	2003, No. 1
Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010	2010, No. 24
Electricity Regulation Act 1999	1999, No. 23
Finance Act 1992	1992, No. 9
Gas (Interim) Regulation Act 2002	2002, No. 10
Health (Nursing Homes) Act 1990	1990, No. 23
Inland Revenue Regulation Act 1890	53 & 54 Vict., c.21
Local Government Act 2001	2001, No. 37
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Value-Added Tax Consolidation Act 2010	2010, No. 31





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**AN BILLE AIRGEADAIS (CÁIN MHAOINE ÁITIÚIL), 2012  
FINANCE (LOCAL PROPERTY TAX) BILL 2012**

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# **BILL**

*entitled*

5 AN ACT TO PROVIDE FOR THE IMPOSITION OF AN  
ANNUAL TAX TO BE CALLED “LOCAL PROPERTY  
TAX” IN RESPECT OF CERTAIN RESIDENTIAL  
PROPERTIES AND FOR THE ESTABLISHMENT AND  
10 MAINTENANCE OF A REGISTER OF RESIDENTIAL  
PROPERTIES IN THE STATE BY THE REVENUE COM-  
MISSIONERS AND TO PROVIDE FOR RELATED  
MATTERS.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

## **PART 1**

15 **PRELIMINARY AND GENERAL**

**1.—(1)** This Act may be cited as the Finance (Local Property Tax) Act 2012. Short title and commencement.

(2) This Act comes into operation on such day or days as the Minister may appoint by order or orders either generally or with  
20 reference to any particular purpose or provision and different days  
may be so appointed for different purposes or provisions.

**2.—In this Act—** Interpretation.

“Act of 1997” means the Taxes Consolidation Act 1997;

“Act of 2005” means the the Social Welfare Consolidation Act 2005;

25 “Act of 2009” means the Local Government (Charges) Act 2009;

“Act of 2011” means the Local Government (Household Charge) Act 2011;

“Appeal Commissioners” means the Appeal Commissioners appointed under section 850 of the Act of 1997;

30 “building” includes—

(a) part of a building, and

- (b) a structure or erection of any kind and of any materials, or any part of that structure or erection, but excludes a structure that is not permanently attached to the ground, a vessel and a vehicle (whether mobile or not);

“chargeable value”, in relation to a relevant residential property, means the price which the unencumbered fee simple of the property might reasonably be expected to fetch on a sale in the open market were that property to be sold on the valuation date in such manner and subject to such conditions as might reasonably be calculated to obtain for the vendor the best price for the property and with the benefit of any easement necessary to afford the same access to the property as would have existed prior to that sale;

“cohabitant” is a person who is a cohabitant within the meaning of section 172 of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 and who is in a relationship of cohabitation with another adult for a period—

- (a) of at least 2 years, where they are the parents of one or more dependent children, and

- (b) of 5 years or more, in any other case;

“Collector-General” means the Collector-General appointed under section 851 of the Act of 1997;

“company” includes any body corporate;

“lease”, “lessee” and “lessor” have the meaning given to them by section 96 of the Act of 1997;

“liable person” shall be read in accordance with *Part 3*;

“liability date” means—

- (a) 1 May 2013, in respect of the year 2013,

- (b) in respect of any other year, 1 November in the preceding year;

“local authority” means a county council, a city council or a town council within the meaning of the Local Government Act 2001;

“local property tax” has the meaning given to it by *section 16*;

“Minister”, other than in *section 20* and *Chapter 2* or *3* of *Part 10*, means the Minister for Finance;

“personal public service number” has the same meaning as in section 262 of the Social Welfare Consolidation Act 2005;

“personal representative” has the meaning given to it by section 799 of the Act of 1997;

“prescribe”, in relation to a power or duty of a Minister of the Government to do so, means prescribe by regulations;

“relevant residential property” has the meaning given to it by *Part 2*;

“rent” has the meaning given to it by section 96 of the Act of 1997;

“residential property” means any building or structure which is in use as, or is suitable for use as, a dwelling and includes any shed, outhouse, garage or other building or structure and any yard, garden or other land, appurtenant to or usually enjoyed with that building,

save that so much of any such yard, garden or other land that exceeds one acre shall not be taken into account for the purposes of this definition;

5 “return” means a statement of particulars which is required to be prepared and delivered under *Part 7*;

“return date” means—

(a) 7 May 2013, in respect of the year 2013,

(b) in respect of any other year, 7 November in the preceding year, or

10 (c) the date specified in a notification issued under *section 33*;

“Revenue officer” means an officer of the Revenue Commissioners;

“self-assessment” has the meaning given to it by *section 52*;

“Tax Acts” has the same meaning as in section 1(2) of the Act of 1997.

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## PART 2

### RESIDENTIAL PROPERTY

3.—Subject to *sections 4 to 10*, where a building in the State is a residential property on a liability date, it shall, for the purposes of this Act, be a relevant residential property in relation to that liability date.

Meaning of relevant residential property.

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4.—A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

Residential property fully subject to municipal rates.

(a) the property is a property—

25

(i) which is wholly used as a dwelling (other than a dwelling that forms part of a mixed hereditament within the meaning of the Local Government (Financial Provisions) Act 1978), and

(ii) in respect of which municipal rates (within the meaning of the Valuation Act 2001) are payable.

30 5.—(1) In this section, a “registered medical practitioner” means a medical practitioner who is registered in the register established under section 43 of the Medical Practitioners Act 2007.

Long term mental or physical infirmity.

(2) A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

35

(a) the property was occupied by a person who, apart from this paragraph, would be a liable person, as his or her sole or main residence and—

40

(i) has been vacated by the person for a period of at least 12 months by reason of long term mental or physical infirmity of the person which infirmity has been certified by a registered medical practitioner, or

- (ii) if the period for which the property is vacated by the person is less than 12 months, where a registered medical practitioner is satisfied that the person is unlikely at any stage to resume occupation of the property, provided that the property is not occupied by any other person, 5

or

- (b) the property is used exclusively for the care of individuals who have been certified by a registered medical practitioner as suffering from long term mental or physical infirmity and is registered under section 4 of the Health (Nursing Homes) Act 1990. 10

Newly constructed residential properties.

6.—A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where the property—

- (a) has been completed but not sold by the person who has constructed the property, or who has had the property constructed, 15
- (b) is not occupied as a dwelling,
- (c) has produced no income that would be chargeable to income tax or corporation tax, as the case may be, under Case I, Case IV or Case V, as the case may be, of Schedule D (within the meaning of section 18 of the Act of 1997), and 20
- (d) is trading stock (within the meaning of section 89 of the Act of 1997) of the person referred to in *paragraph (a)*. 25

Special needs accommodation.

7.—(1) In this section, “charity” means a body of persons or a trust established for charitable purposes only and which has been granted an exemption under section 207 or 208 of the Act of 1997 or given a notice of determination under section 208A of the Act of 1997, as the case may be. 30

(2) A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

- (a) the property is owned by—
  - (i) a charity, or
  - (ii) a body established by statute, 35
- and
- (b) the property is used solely or primarily to provide special needs accommodation.

(3) In this section “special needs accommodation” means accommodation provided to persons who by reason of old age, physical or mental disability or other cause require special accommodation and support to enable them to live in the community. 40

Exemption for first-time buyers.

8.—(1) Subject to *subsection (3)*, a residential property shall not, for the purposes of this Act, be regarded as a relevant residential

property in respect of the liability dates in the years 2013, 2014 and 2015 where—

(a) the property is purchased in the period beginning on 1 January 2013 and ending on 31 December 2013,

5 (b) subject to *subsection (2)*, the property is purchased by a person who would have been entitled to relief under section 244 of the Act of 1997 had a qualifying loan (within the meaning of that section) been taken out in the period beginning on 1 January 2004 and ending on 31 December 2012, and

10 (c) after the property is purchased, it is occupied as the sole or main residence of the person referred to in *paragraph (b)* (or, in the case of the persons referred to in *subsection (2)(a), (b) or (c)*, the married couple, civil partners or cohabitants, as the case may be).

(2) If the property referred to in *subsection (1)(a)* is purchased in the period specified in that provision by—

(a) a married couple,

(b) civil partners, or

20 (c) cohabitants,

this section shall apply notwithstanding that one of the spouses, civil partners or cohabitants, as the case may be, would not have been entitled to the relief referred to in *subsection (1)(b)*.

25 (3) *Subsection (1)* shall cease to apply where the property referred to in that subsection—

(a) is sold (within the meaning of *section 125*) by, or

(b) ceases to be used as the sole or main residence of,

the person or persons referred to in *subsection (1)(c)* at any time after the purchase of the property.

30 **9.**—Notwithstanding that a residential property of the type referred to in *section 6* is sold at any time in the period beginning on 1 January 2013 and ending on 31 October 2016, the property shall not be a relevant residential property in respect of any liability date occurring in the period following the first sale of the property and ending on 31 October 2016. Purchase of new residential properties in the period 2013 to 2016.

**10.**—(1) In this section, “unfinished housing estate” means a development of two or more buildings that is specified in a list prescribed, under *subsection (3)*, by the Minister for the Environment, Community and Local Government for the purposes of this section. Unfinished housing estates.

40 (2) A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where it is situated in an unfinished housing estate.

(3) The Minister for the Environment, Community and Local Government shall, for the purposes of this section, prescribe a list of

developments in the State, being developments each of which that Minister is satisfied is incomplete to a substantial extent.

(4) For the purposes of the Minister for the Environment, Community and Local Government satisfying himself or herself that a development is incomplete to a substantial extent, the Minister shall have regard to all relevant circumstances, including the following: 5

- (a) the state of completion of roads, footpaths and public lighting facilities in the development,
- (b) the state of completion of piped water and sewerage facilities within the development, 10
- (c) the state of completion of open spaces or similar amenities within the development,
- (d) the extent to which the development complies with the terms of any planning permission applicable to it,
- (e) the extent to which the development complies with the provisions of the Building Control Acts 1990 and 2007, 15
- (f) the provisions of the Local Government (Sanitary Services) Act 1964 as they pertain to dangerous places and dangerous structures within the meaning of that Act,
- (g) the extent to which roads, open spaces, car parks, sewers, watermains, drains or other public facilities in the development have been taken in charge by the local authority concerned, and 20
- (h) where there is an agreement with the local authority concerned relating to the maintenance of roads, open spaces, car parks, sewers, watermains, drains or other public facilities in the development, the extent to which there has been compliance with the conditions for maintenance under the agreement. 25

### PART 3 30

#### LIABLE PERSON

Liabile persons.

**11.**—(1) Subject to the provisions of this section, a person who holds any estate, interest or right in a relevant residential property entitling the person to—

- (a) the immediate possession of such property for a period that may equal or exceed 20 years, or 35
- (b) the receipt of rents or profits of such property for a period that may equal or exceed 20 years,

shall, for the purposes of this Act, be a liable person in relation to that property. 40

(2) If—

- (a) 2 or more persons each have an equal estate, interest or right in a relevant residential property that entitles each

of them to the possession or receipt referred to in *subsection (1)(a)* or *(b)*, all of those persons shall, for the purposes of this Act, be liable persons in relation to that property, or

5 (b) 2 or more persons have unequal estates, interests or rights  
in relevant residential property, such or so many of those  
persons as have an estate, interest or right in the property  
that, as against the estate, interest or right of the other  
or others, is the minimum estate, interest or right giving  
10 rise, in the circumstances, to an entitlement to the possession  
or receipt referred to in *subsection (1)(a)* or *(b)*  
shall, for the purposes of this Act, be the liable person or  
persons in relation to that property.

15 (3) Without prejudice to *subsections (1)* and *(2)*, the following  
persons shall, for the purposes of this Act, be liable persons in  
relation to a relevant residential property (the “property”)—

20 (a) a person having an equitable or beneficial estate, interest  
or right in the property that entitles the person to the  
possession or receipt referred to in *subsection (1)(a)* or  
*(b)*,

(b) a trustee that holds the property by an estate, interest or  
right in the property that entitles the trustee or a beneficiary  
to the possession or receipt referred to in *subsection*  
*(1)(a)* or *(b)*,

25 (c) a trustee or other person having a power to appoint in the  
property, an estate, interest or right that entitles a person  
to the possession or receipt referred to in *subsection*  
*(1)(a)* or *(b)*,

30 (d) a person having an exclusive right of residence in the property  
for—

(i) his or her life or the life or lives of one or more  
others, or

(ii) a period that may equal or exceed 20 years,

35 (e) the personal representative of the estate of a person who  
was a liable person by virtue of any of the preceding provisions  
of this section,

40 (f) a person occupying the property with the right to be registered,  
pursuant to the Registration of Title Act 1964, in respect of any  
estate, interest or right that would entitle the person to the  
possession or receipt referred to in *subsection (1)(a)* or *(b)*.

(4) For the avoidance of doubt—

45 (a) in a case where a person is a trustee as referred to in *subsection*  
*(3)(b)*, that person shall, for the purposes of this Act, be a liable  
person in relation to the relevant residential property concerned  
notwithstanding that the one or more beneficiaries under the trust  
is or are, for the purposes of this Act, also a liable person or  
persons in relation to that property, and

(b) a mortgagee not in possession of the relevant residential property concerned shall not, for the purposes of this Act, be a liable person in relation to that property.

(5) The circumstance of a person's holding a relevant residential property under a periodic tenancy, under a Part 4 tenancy or a further Part 4 tenancy under the Residential Tenancies Act 2004 or under any other tenancy not of a term certain, which circumstance, if it were to endure, could result in the person's being in possession of that property for 20 or more years, does not operate to render him or her a liable person, for the purposes of this Act, in relation to that property.

(6) The absence of documentary evidence, or the demonstration by or on behalf of a person (the "disputant") of the absence of documentary evidence, of title to property shall, not of itself, preclude—

(a) the making of an estimate or assessment to local property tax in relation to that property or, as the case may be, the making of an estimate or assessment to such tax on the disputant in relation to that property, or

(b) the making of a finding that a person or, as the case may be, the disputant is, for the purposes of this Act, a liable person in relation to that property.

Occupation as a basis for Act's administration and enforcement.

**12.**—In administering this Act generally or in exercising any power to make an estimate or an assessment or to require the delivery of a return in relation to any relevant residential property or in exercising any other power thereunder—

(a) the Revenue Commissioners shall not be required firstly to inquire into the ownership of, or title to, any particular residential property, and

(b) all such facts and circumstances relating to the occupation of a residential property by a person as give rise to an inference that that person is the owner thereof may be taken into account by the Revenue Commissioners.

## PART 4

### CHARGING PROVISIONS

Valuation date.

**13.**—(1) In this Act the date by reference to which the chargeable value of a relevant residential property is to be established is referred to as the valuation date.

(2) The valuation date in relation to a relevant residential property shall be—

(a) 1 May 2013 for the years 2013, 2014, 2015 and 2016, and

(b) for each consecutive 3-year period after the year 2016, 1 November in the year preceding the first year of the particular 3 year period.

(3) The Minister may, by order, alter the valuation date referred to in *subsection (2)*.



5 **14.—(1)** Where the person who is a liable person in respect of a relevant residential property changes in the period between two consecutive valuation dates, the chargeable value, as stated in or ascertained for the purposes of a self-assessment or a Revenue assessment in relation to the property by reference to the first valuation date, shall continue to apply until the next valuation date.

Change of liable person between consecutive valuation dates.

10 (2) Other than in the case of a residential property referred to in *section 8*, where a property is not a relevant residential property on 1 May 2013 or on the first valuation date for any consecutive 3-year period after the year 2016, it shall not be treated as a relevant residential property until the next valuation date.

15 **15.—(1)** Subject to *subsection (2)*, where a liable person—  
(a) makes a self-assessment in a return which is delivered on or before the relevant return date in accordance with guidelines referred to in *subsection (3)*, and  
(b) pays the amount of the self-assessment,

Valuation in accordance with Revenue guidelines.

the Revenue Commissioners shall not seek to displace the self-assessment by the making of a Revenue assessment.

20 (2) *Subsection (1)* shall not apply in the case of a relevant residential property the chargeable value of which exceeds €1,000,000.

(3) The Revenue Commissioners shall, as soon as may be after the passing of this Act, prepare and publish guidelines in relation to the matter of ascertaining the chargeable value of relevant residential properties.

25 **16.—(1)** Subject to the provisions of this Act, for each year commencing with the year 2013, there shall be charged, levied and paid a tax to be known, and which is referred to in this Act, as “local property tax” in respect of the chargeable value of a relevant residential property.

Charge to local property tax.

30 (2) Subject to *subsection (4)*, the local property tax shall be payable by the person who is the liable person in relation to the relevant residential property.

35 (3) Where more than one person is a liable person in relation to a relevant residential property, those persons shall be jointly and severally liable for the local property tax payable in respect of the property.

(4) Notwithstanding *subsection (2)*, local property tax may be paid by another person on behalf of a liable person.

40 **17.—(1)** Subject to *subsections (3)* and *(4)*, the amount of local property tax to be charged in respect of a relevant residential property shall be the amount represented by A in the formula—

Amount of local property tax.

$$A = B \times C$$

where—

B is the mid-point, specified in *column (2)* of the Table to this section, of the valuation band specified in *column (1)* of that Table, and

5

C is the rate of 0.18 per cent.

(2) For the purposes of the formula in *subsection (1)*, the valuation band to be used in respect of a relevant residential property is the band specified in *column (1)* of the Table to this section into which the chargeable value of the property falls.

10

(3) Where the chargeable value of a relevant residential property exceeds €1,000,000—

(a) the amount of local property tax to be charged in respect of the property shall be determined as if “B” in the formula in *subsection (1)* were the chargeable value of the property, and

15

(b) the rate of local property tax represented by “C” in the formula in *subsection (1)* shall be—

(i) 0.18 per cent in respect of that part of the chargeable value of the property that does not exceed €1,000,000, and

20

(ii) 0.25 per cent in respect of that part of the chargeable value of the property that exceeds €1,000,000.

(4) The amount of local property tax to be charged for 2013 and determined in accordance with *subsection (1)* or (3), as the case may be, shall be an amount which is reduced by 50 per cent.

25

TABLE

Valuation band (1)	Mid-point of valuation band (2)
0 to 100,000	50,000
100,001 to 150,000	125,000
150,001 to 200,000	175,000
200,001 to 250,000	225,000
250,001 to 300,000	275,000
300,001 to 350,000	325,000
350,001 to 400,000	375,000
400,001 to 450,000	425,000
451,001 to 500,000	475,000
500,001 to 550,000	525,000
550,001 to 600,000	575,000
600,001 to 650,000	625,000
650,001 to 700,000	675,000

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Valuation band (1)	Mid-point of valuation band (2)
700,001 to 750,000	725,000
750,001 to 800,000	775,000
800,001 to 850,000	825,000
850,001 to 900,000	875,000
900,001 to 950,000	925,000
950,001 to 1,000,000	975,000

5

**18.**—Where a person is chargeable to local property tax in respect of more than one relevant residential property, the amount of local property tax chargeable is to be determined for each property in accordance with *section 17*. No aggregation of chargeable values.

10

**19.**—In *section 20*—

Local adjustment factor.

(a) the rate of local property tax represented by “C” in the formula in *section 17(1)* (and disregarding any modification of it in the case dealt with by *section 17(3)*) is referred to as “the basic rate”, and

15

(b) the percentage specified in a resolution under *section 20* as the percentage by which the basic rate should stand varied is referred to as the “local adjustment factor”.

**20.**—(1) In this section—

Power of elected members of local authority to vary basic rates.

“local authority” does not include a town council within the meaning of the Local Government Act 2001;

20

“Minister” means the Minister for the Environment, Community and Local Government.

(2) Where the passing of such a resolution is a reserved function of a local authority, a local authority may pass a resolution that the basic rate should stand varied (either upwards or downwards) by a specified percentage in respect of relevant residential properties situated in the local authority’s functional area.

25

(3) Where a local authority passes a resolution under *subsection (2)*, the rate of local property tax, in respect of relevant residential properties situated in the local authority’s functional area, shall be the basic rate, increased or decreased, as the case may be, by the local adjustment factor.

30

(4) Where a local authority passes a resolution under *subsection (2)*, it shall notify the Minister in writing that it has passed the resolution and of the local adjustment factor.

35

(5) The local adjustment factor shall not exceed 15 per cent.

(6) The Minister may make regulations with respect to the setting of the local adjustment factor and those regulations may, in particular and without prejudice to the generality of the foregoing, include provision for—

40

- (a) specifying the matters to which a local authority must have regard when setting a local adjustment factor in respect of a liability date,
- (b) the public consultation process that must be followed by a local authority before that factor is set by it (including publication of its proposal with respect to the factor in one or more newspapers circulating in its functional area),
- (c) the nature and extent of consultation with other persons,
- (d) the persons who must be informed when a local adjustment factor is set,
- (e) any other procedural matter which the Minister may deem necessary.

Notification of local adjustment factor to the Revenue Commissioners.

**21.**—Where a local authority passes the resolution referred to in *section 20(2)*, it shall notify the Revenue Commissioners of the percentage by which the basic rate is to be varied, and—

- (a) the notification shall be sent to the Revenue Commissioners in the form and manner specified by them, and
- (b) the notification referred to in *paragraph (a)* shall be sent to the Revenue Commissioners on or before 30 September in the year in which the relevant liability date falls.

## PART 5

### CARE AND MANAGEMENT

Care and Management of local property tax.

**22.**—Local property tax shall be under the care and management of the Revenue Commissioners and Part 37 of the Act of 1997 shall apply to local property tax as it applies to income tax, corporation tax and capital gains tax.

Delegation of acts and functions of Revenue Commissioners.

**23.**—(1) Subject to *subsection (2)*, any act to be performed or function to be discharged by the Revenue Commissioners which is authorised by this Act may be performed or discharged by any one or more of their officers acting under their authority.

(2) The general delegation referred to in *subsection (1)* shall not apply in the case of—

- (a) the authorisation of Revenue officers to perform any acts or functions that require authorisation by the Revenue Commissioners, and
- (b) the making of regulations under this Act by the Revenue Commissioners.

Electronic means.

**24.**—(1) The delegation of acts and functions of the Revenue Commissioners referred to in *section 23* may, if appropriate, be performed or discharged through such electronic means as the Revenue

Commissioners may put in place or approve for the time being for any such purpose.

5 (2) Any act that the Revenue Commissioners require a person to perform under this Act may be performed by electronic means where this facility is made available by the Revenue Commissioners.

(3) Any document, including a certificate, notice, notification, form or return, authorised or required to be sent or given under this Act may be sent by post or by electronic means.

10 **25.**—Any document, including a certificate, notice, notification, form or return, relating to local property tax may be combined with such a document relating to any other tax, charge, levy or duty under the care and management of the Revenue Commissioners and any document so combined may be modified by the Revenue Commissioners accordingly in relation to its application to local property tax and other tax, charge, levy or duty or to local property tax only or to those taxes, charges, levies or duties only, as the case may be. Combined forms.

20 **26.**—(1) Subject to the provisions of this section, where a person has, in respect of a liability date, paid, whether directly or by deduction, an amount of local property tax which is not due from that person or which, but for an error or mistake in a return or statement made by the person for the purposes of an assessment to local property tax, would not have been due from the person, the person shall be entitled to repayment of the local property tax so paid. Repayment of local property tax.

25 (2) The Revenue Commissioners shall not make a repayment of the local property tax referred to in *subsection (1)* unless—

- (a) a claim for repayment has been made to them,
- 30 (b) the claim for repayment referred to in *paragraph (a)* is made within 4 years after the end of the year in which the liability date in respect of which the payment was made falls,
- (c) a true and complete return has been prepared and delivered under *Part 7*, and
- 35 (d) all the information that the Revenue Commissioners may reasonably require to enable them determine if and to what extent a repayment to local property tax is due to the person has been provided to them.

40 (3) Where the Revenue Commissioners make a repayment of local property tax, they may repay any such amount directly into an account, specified by the person to whom the amount is due, in a financial institution.

45 (4) Where a liable person is aggrieved by a decision of the Revenue Commissioners on a claim to repayment by the person, insofar as the decision is made by reference to any provision of this section, the person may appeal to the Appeal Commissioners against the decision and the appeal shall be heard as if it were an appeal against a Revenue assessment and *Part 9* shall apply accordingly.

PART 6

THE REGISTER

The register.

**27.**—(1) The Revenue Commissioners shall establish and maintain a register of residential properties and associated liable persons in the State (referred to in this Act as the “register”).

5

(2) The Revenue Commissioners—

(a) notwithstanding anything in *sections 28* and *29*, may enter in the register such particulars in relation to a residential property and its associated liable persons as they consider appropriate, and

10

(b) may assign a unique identification number to each residential property in the register.

(3) Where particulars that the Revenue Commissioners have entered in the register under *subsection (2)* are proved not to be true, the Revenue Commissioners shall amend those particulars, or delete them from the register, as the case may be, accordingly.

15

Obligation to register.

**28.**—Subject to *sections 29* and *31*, every person who is a liable person shall be required to register as such with the Revenue Commissioners and for this purpose shall send to the Revenue Commissioners a statement in the form specified by the Revenue Commissioners of particulars relating to the person and the relevant residential property in relation to which the person is a liable person and those particulars may be entered in the register.

20

Registration by delivery of return.

**29.**—The requirement under *section 28* for a liable person to register with the Revenue Commissioners shall be regarded as satisfied where the particulars referred to in that section are included in a return made by the person to them under this Act.

25

Notification of changes.

**30.**—Where a change occurs in the particulars referred to in *section 28*, the liable person referred to in that section shall as soon as may be after the change occurs, notify the Revenue Commissioners of the revised particulars.

30

Joint owners of property.

**31.**—Notwithstanding *section 28*, where two or more persons are liable persons in relation to a relevant residential property, and the designated liable person (as that expression is to be read by virtue of *Part 7*) has registered under *section 28*, the other liable person or persons, as the case may be, shall not be obliged to comply with *section 28*.

35

Evidence in legal proceedings.

**32.**—In any legal proceedings, a certificate signed by a Revenue officer that states—

(a) particular matters as being matters entered in the register, or

40

(b) that particulars are not, or were not at any time, entered in the register,

shall, without proof of the signature of the officer purporting to sign the certificate be evidence, unless the contrary is proved, of the matter or matters stated in the certificate.

## PART 7

### RETURNS

5

**33.**—(1) The Revenue Commissioners may require a person, by notice, to prepare and deliver to them, by the date specified in the notice, a return in such form as they may specify where—

Issue of notice by Revenue requiring returns to be made.

- 10
- (a) the person is a liable person in relation to a relevant residential property which is entered in the register, or
  - (b) they have reason to believe that the person may be a liable person.

15 (2) Nothing in this Part shall operate so as to require a liable person to deliver a return on a date earlier than the return date that applies to the return.

**34.**—(1) Where a person has been required by notice by the Revenue Commissioners under *section 33(1)* to prepare and deliver a return and the person does not consider himself or herself to be a liable person, the person shall notify the Revenue Commissioners accordingly and the notification—

Claim that person not a liable person.

- 20
- (a) shall be in writing,
  - (b) shall be made within 30 days after the date of the notice referred to in *section 33(1)*,
  - 25 (c) with reference to *Part 2* or *3*, as the case may be, shall include an explanation of the reason why the person does not consider himself or herself to be a liable person,
  - (d) shall be accompanied by whatever supporting documentation may be relevant, and
  - 30 (e) shall include any relevant information in the knowledge or possession of the person who has received the notice referred to in *section 33* which relates to the person who is, or who may be, the liable person in relation to the relevant residential property in respect of which the notice was given.

35 (2) The Revenue Commissioners, having considered the notification given by a person in accordance with this section, shall—

- 40
- (a) make a determination on whether the person is a liable person in relation to the relevant residential property in respect of which the notice referred to in *section 33(1)* was given, and
  - (b) notify the person of their determination.

(3) Where a person is aggrieved by the determination referred to in *subsection (2)*, he or she may appeal to the Appeal Commissioners against that determination by giving written notice to the Revenue

Commissioners within 14 days after the date on which the determination was notified to him or her.

(4) An appeal under *subsection (3)* shall be heard as if it were an appeal against a Revenue assessment and *Part 9* shall apply accordingly.

5

Obligation on liable person to prepare and deliver a return.

**35.**—(1) Every liable person shall prepare and deliver to the Revenue Commissioners, on or before the return date, a return in such form as the Revenue Commissioners may specify notwithstanding that the person has not been required to do so under *section 33*.

(2) Notwithstanding *subsection (1)*, but subject to *subsection (5)*, a liable person shall not be obliged to prepare and deliver a return in respect of the liability dates 1 November in 2013, 2014 and 2015 and a relevant residential property, unless he or she is required to do so by notice under *section 33*, where—

10

(a) the liable person, or another liable person, has prepared and delivered a return containing a self-assessment in respect of the liability date 1 May 2013 in respect of the relevant residential property, and

15

(b) the amount of the local property tax contained in the self-assessment in the return referred to in *paragraph (a)* has been or is being paid in respect of the liability dates referred to in this subsection in accordance with—

20

(i) the method of payment specified in that return, or

(ii) a different method of payment to that referred to in *subparagraph (i)*, which method of payment has been agreed with the Revenue Commissioners,

25

unless all, or part, of the local property tax payable is the subject of a claim for deferral under *section 131*.

(3) In addition to their application as provided in that subsection the provisions of *subsection (2)* shall apply in relation to each 3-year consecutive period referred to in *section 13(2)(b)* as if the reference to 1 May 2013 was a reference to 1 November in the year preceding the consecutive 3-year period.

30

(4) Subject to *subsection (6)*, where *subsection (2)* applies—

(a) the amount of local property tax referred to in *subsection (2)(b)* shall be due and payable in respect of the liability dates 1 November in 2013, 2014 and 2015, and

35

(b) the method of payment specified in the return referred to in *subsection (2)(b)(i)*, shall apply in respect of the liability dates referred to in *paragraph (a)*, unless a different method of payment has been agreed with the Revenue Commissioners.

40

(5) Notwithstanding *subsection (2)*, a liable person who has acquired a relevant residential property from a person referred to in *section 8(1)(b)* who acquired the property before 1 May 2013 shall be obliged to prepare and deliver a return in respect of any liability date occurring after the acquisition and before 1 November 2016.

45



(6) Where a liable person is eligible for and claims a deferral under *section 131*, the amount referred to in *subsection (4)(a)* shall be payable, but *subsection (4)(b)* shall only apply to the part, if any, of the amount that does not qualify for a deferral.

5     **36.—**(1) Notwithstanding *sections 33* and *35*, a return may be prepared and delivered by a person acting under the authority of a liable person. Preparation and delivery of return by person acting under authority.

(2) Where a return is prepared and delivered by a person acting under the foregoing authority, this Part shall apply as if the return  
10 had been prepared and delivered by the liable person.

(3) Anything required or allowed to be done by a liable person under this Part may be done by a person acting under a liable person's authority.

15     **37.—**(1) Where the person who is required to prepare and deliver a return under this Part is a company, the return shall be prepared and delivered by the secretary of the company. Company returns.

(2) In the case of a company not registered in the State, for the purposes of *subsection (1)*, a secretary includes the agent, manager, factor or other representative of the company.

20     **38.—**(1) Where a liable person is a chargeable person (within the meaning of *section 959A* of the Act of 1997) and has not in relation to a return required under this Part— Surcharge for late submission of income tax and corporation tax returns.

(a) prepared and delivered the return,

(b) paid the local property tax payable, or

25     (c) entered into an arrangement with the Revenue Commissioners for payment of the local property tax,

on or before the specified return date (within the meaning of *section 959A* of the Act of 1997)—

30     (i) the liable person shall be deemed not to have complied with *section 959I(1)* of the Act of 1997, and

(ii) subject to *subsection (2)*, *section 1084(2)* of the Act of 1997 shall apply accordingly.

(2) Where subsequent to the relevant return date, the liable person prepares and delivers the return referred to in *subsection (1)*,  
35 the surcharge referred to in *section 1084(2)* of the Act of 1997 shall not exceed the amount of the local property tax payable by the liable person.

40     **39.—**The following particulars in relation to a relevant residential property at a liability date may be required to be included in a return— Particulars to be included in a return.

(a) the address,

(b) the chargeable value,

- (c) the unique identification number assigned to the property by the Revenue Commissioners,
- (d) the name of the liable person,
- (e) the name of the liable person's spouse or civil partner, as the case may be, 5
- (f) the liable person's personal public service number or, in the case of a company, the tax reference number,
- (g) the liable person's address for correspondence,
- (h) the name of the local authority in whose functional area the property is situated, and 10
- (i) any other particulars that may be indicated in the return as being required for the purposes of determining a person's liability to local property tax.

Self-assessment and signed declaration. **40.**—Every return prepared and delivered under this Part shall include— 15

- (a) a self-assessment by, or on behalf of, the liable person to whom the return relates in such form as the Revenue Commissioners may specify, and
- (b) a signed declaration by the person who prepares the return that the return is, to the best of that person's knowledge and belief, correct. 20

Method of payment and deferral. **41.**—(1) The person who prepares a return—

- (a) shall elect in the return to pay local property tax by one of the methods specified in the return, and
- (b) where the liable person is eligible to do so, may elect in the return to defer payment of local property tax payable by the liable person. 25

(2) Where a liable person elects in a return to pay local property tax by one of the methods specified in the return but does not include a self-assessment, that method of payment may be treated as applying to the Revenue estimate. 30

One return in respect of jointly owned property. **42.**—(1) Where 2 or more persons are liable persons in relation to a relevant residential property, one return in respect of the property shall be prepared and delivered by the liable person who is the designated liable person as determined in accordance with *section 43*. 35

- (2) The making of a return referred to in *subsection (1)*—
  - (a) shall operate to satisfy the obligation of the other liable person, or liable persons, as the case may be, under this Part, and
  - (b) shall bind the other liable person, or liable persons. 40

(3) Where—

(a) more than one return is delivered in respect of a relevant residential property, and

(b) one of the returns is delivered by the designated liable person,

5 the Revenue Commissioners shall notify the person who is not the designated liable person that a return has been delivered by the designated liable person.

(4) Where—

10 (a) more than one return is prepared and delivered in respect of a relevant residential property, and

(b) there is no designated liable person in relation to the property,

the Revenue Commissioners shall designate a person to be the designated liable person and *subsection (2)* shall apply accordingly.

15 **43.—(1)** In this section “specified class of person” means a class of person specified in the Table to this section. Designated liable person.

(2) This section has effect for the purpose of determining who shall be the designated liable person for the purposes of *section 42(1)*.

20 (3) Subject to *subsections (4) and (5)*, for the purposes of *section 42(1)* the designated liable person—

(a) if one only of the specified classes of person is applicable in the circumstances concerned – shall be the person who falls within that specified class, or

25 (b) if several of the specified classes of person are applicable in the circumstances concerned – shall be the person who falls within whichever of those applicable classes is the class that appears, in the Table to this section, before the other applicable class or classes.

30 (4) Notwithstanding *subsection (3)*, for the purposes of *section 42(1)* the designated liable person shall, if the Revenue Commissioners exercise the power under *subsection (5)*, be the person specified by them in the exercise of that power.

35 (5) The Revenue Commissioners may specify in writing that one of the liable persons referred to in *section 42(1)* shall be the designated liable person if either—

40 (a) they are of the opinion that it would be more appropriate that that person be the designated liable person than the person who would otherwise fall to be treated as the designated liable person by virtue of the operation of *subsection (3)*, or

(b) the application of *subsection (3)* does not, in the circumstances concerned, result in the determination of a designated liable person.

Table 1

Classes of person.

1. The liable person who is nominated by joint election of all of the other persons who are liable persons in relation to the relevant residential property, being a person whose name, address and personal public service number are notified in writing to the Revenue Commissioners. 5
2. The person who complied with section 6 of the Act of 2011 in relation to the relevant residential property.
3. The person who complied with section 5 of the Act of 2009 in relation to the relevant residential property. 10
4. If the relevant residential property is jointly owned and the joint owners are a married couple or civil partners, as the case may be, the assessable spouse or civil partner where an election under section 1018 or 1031D of the Act of 1997 has effect. 15
5. If the relevant residential property is jointly owned and the joint owners are partners in a partnership, the precedent partner (within the meaning of section 1007 of the Act of 1997). 20
6. The liable person with the highest total income (within the meaning of section 3(1) of the Act of 1997).
7. If the relevant residential property is jointly owned and one of the joint owners is a company, the person who is not the company. 25
8. If the relevant residential property is jointly owned and some of the joint owners are not resident or not ordinarily resident in the State, within the meaning of section 819 or 820, as the case may be, of the Act of 1997, the person who is resident or ordinarily resident in the State. 30

Electronic delivery of returns.

**44.—**(1) The following persons shall deliver any return which they are required to deliver under this Part by whatever electronic means (within the meaning of section 917EA of the Act of 1997) are made available by the Revenue Commissioners for this purpose—

- (a) a person who is a liable person in relation to more than one relevant residential property, and 35
- (b) a person who is a specified person (within the meaning of section 917EA of the Act of 1997).

(2) Section 917J of the Act of 1997, as it relates to the electronic transmission of returns in relation to the taxes and duties referred to in section 917D of that Act, shall apply to the delivery of returns by electronic means under this section. 40

Evidence of failure to deliver a return.

**45.—**(1) A certificate signed by a Revenue officer which certifies that he or she has examined the relevant records and that it appears from those records— 45

- (a) that a named person is a liable person, and
- (b) that on or before the return date that applies to a return, a return was not received from that person,

5 shall be evidence until the contrary is proved that the person so named is a liable person and that that person did not, on or before the return date, deliver that return.

(2) A certificate that—

- (a) certifies matters as provided for by *subsection (1)*, and
- (b) purports to be signed by a Revenue officer,

10 may be tendered in evidence without proof of the signature of the officer purporting to sign the certificate and shall be deemed, until the contrary is proved, to have been signed by the officer.

15 **46.—(1)** Notwithstanding any obligation as to secrecy or other restriction upon disclosure of information imposed by or under statute or otherwise, for the purpose of obtaining particulars relating to relevant residential properties and the ownership of such properties, the Revenue Commissioners may by notice require, within the period, and in relation to a residential property, specified in the notice—

Returns by agents and lessees.

20 (a) any person who, as an agent, manages residential properties, arranges letting of such properties or is in receipt of rent or other payments arising from such properties to prepare and deliver to them a statement, containing—

- (i) the address,
- (ii) the name and address of the person who owns the property, or where this information is not known to the person, the name and address of the person who has appointed the person as agent, and
- (iii) any other particulars as may be specified in the notice,

or

(b) any lessee or occupier to give such information as may be specified in the notice in relation to—

- (i) the terms applying to the lease, occupation or use of the property, and
- (ii) the person who is the lessor of the property or who has permitted occupation or use of the property, as the case may be.

40 (2) A notice shall not be served on a person under *subsection (1)* unless the Revenue Commissioners have reasonable grounds to believe that the person is likely to have information relevant to the establishment of a liability to local property tax on the part of any person.

45 (3) Where the Revenue Commissioners require a person by notice under *subsection (1)* to prepare and deliver a statement or

specified information, as the case may be, section 902(7) to (10) of the Act of 1997 shall apply.

(4) A person who fails or refuses to comply with a notice referred to in *subsection (1)* shall be liable to a penalty of €1,000, but nothing in section 1078 of the Act of 1997 (as amended by the Schedule) shall be read as applying to such failure or refusal. 5

## PART 8

### REVENUE ESTIMATES AND ASSESSMENTS

Making of Revenue estimate.

**47.**—(1) Without prejudice to any other action which may be taken, the Revenue Commissioners may estimate the amount of local property tax which they consider will be payable by a liable person or a person whom they have reason to believe is a liable person, in relation to a liability date (in this Act referred to as a “Revenue estimate”). 10

(2) Where a Revenue estimate is made under *subsection (1)*, the Revenue Commissioners shall notify the person in respect of whom the Revenue estimate has been made— 15

(a) that the Revenue estimate has been made and of its amount, and

(b) that the Revenue estimate shall become due and payable in the circumstances specified in *section 49*. 20

(3) Such a notification may be made to the person by the Revenue Commissioners either before or after the date which, with respect to the liability to pay local property tax in the year concerned, is the return date. 25

Amendment of Revenue estimate.

**48.**—(1) Where the Revenue Commissioners are satisfied that a Revenue estimate made under *section 47*—

(a) is excessive, they may amend the amount so estimated by reducing it, or

(b) is insufficient, they may amend the amount so estimated by increasing it. 30

(2) Where *subsection (1)* applies, the Revenue Commissioners shall notify the liable person, or the person whom they have reason to believe is a liable person, that they have reduced or increased the Revenue estimate, as the case may be. 35

Revenue estimate becomes due and payable.

**49.**—Subject to *section 55*, where a person is notified of a Revenue estimate and does not prepare and deliver a return which contains a self-assessment and an election for a specified method of payment, the Revenue estimate shall be due and payable as if it were an amount of local property tax contained in a Revenue assessment made under *section 55*. 40

Displacement of Revenue estimate by self-assessment.

**50.**—(1) Subject to *section 55*, where a return which includes—

(a) a self-assessment, and

(b) an election, as mentioned in *section 41(1)(a)*, for a specified method of payment,

5 is delivered after a Revenue estimate has become due and payable in accordance with *section 49*, the Revenue estimate shall be discharged and *section 53* shall apply accordingly.

(2) Where *subsection (1)* applies—

(a) any payment that has been made against the Revenue estimate shall be treated as made against the local property tax payable on foot of the self-assessment, and

10 (b) subject to *section 960H* of the Act of 1997 (as applied by *section 120*), where any payment made against the Revenue estimate exceeds the amount of the self-assessment, the amount of the excess shall be repaid.

15 **51.**—Where, following a notification, in accordance with *section 34*, by a person who does not consider that he or she is a liable person, either the Revenue Commissioners or the Appeal Commissioners determine that the person is not a liable person, the Revenue estimate in relation to that person shall be discharged. Claim by person notified of estimate that he or she is not a liable person.

20 **52.**—In this Act, “self-assessment” means an assessment by a liable person in a return, or by a person acting under the authority of a liable person, of the amount of local property tax payable by the liable person in respect of a relevant residential property in relation to a liability date. Self-assessment.

25 **53.**—Subject to *sections 49* and *55*, the local property tax payable by a liable person shall be the amount of the self-assessment. Local property tax payable in accordance with self-assessment.

**54.**—(1) An assessment made by a Revenue officer under this Part (in this Act referred to as a “Revenue assessment”)— Revenue assessment.

(a) on a liable person, or

30 (b) on a person who the Revenue officer has reason to believe is a liable person,

is an assessment to local property tax in relation to the person referred to in *paragraph (a)* or *(b)* and a liability date of an amount as, according to the officer’s best judgment, ought to be made, which assessment—

35 (i) shall take account of any local property tax that has been paid to the Revenue Commissioners in respect of local property tax payable in respect of the liability date before the assessment is made, and

40 (ii) may relate to local property tax chargeable in respect of more than one relevant residential property in relation to which a person is a liable person.

(2) Where a Revenue assessment is made under this section, the amount of local property tax due and payable shall be the amount contained in the Revenue assessment and not the amount contained 45 in any self-assessment or Revenue estimate.

Making of Revenue assessment.

**55.**—Notwithstanding *sections 49 and 53*, but subject to *subsections (1) and (2) of section 58*, a Revenue officer may make a Revenue assessment where—

- (a) a self-assessment or a Revenue estimate has not been made, or 5
- (b) the Revenue officer has reason to believe that a self-assessment is insufficient.

Notice of assessment.

**56.**—(1) Where a Revenue officer makes a Revenue assessment, the officer shall give notice (in this Act referred to as a “notice of assessment”), to the liable person, or to the person who the Revenue officer has reason to believe is a liable person, of the assessment and the time allowed to the person for giving notice of appeal against the assessment. 10

(2) The notice referred to in *subsection (1)* may include—

- (a) the chargeable value of the relevant residential property to which the assessment relates, 15
- (b) the local property tax payable by the liable person, or the person who the Revenue officer has reason to believe is a liable person, or the balance of any local property tax payable by, or repayable to, that person, as the case may be, and 20
- (c) the name of the Revenue officer who is giving the notice and the address of the Revenue office at which that officer is based.

(3) The Revenue Commissioners shall keep a record of each Revenue assessment made. 25

Amendment of a Revenue assessment.

**57.**—(1) Subject to *section 58(1) and (2)*, a Revenue officer may at any time amend a Revenue assessment as the officer considers necessary, notwithstanding that local property tax may have been paid or repaid in respect of the assessment and notwithstanding that the officer may have amended the assessment on a previous occasion. 30

(2) The Revenue officer shall notify the liable person, or the person who the Revenue officer has reason to believe is a liable person, of the assessment as amended under *subsection (1)*.

(3) The provisions of this Part shall, with any necessary modifications, apply in like manner to an amended assessment and a notice of amended assessment as they apply to an assessment and a notice of assessment. 35

Time limits for making assessments.

**58.**—(1) A Revenue assessment may not be made before the relevant return date unless a liable person has delivered a return before that date. 40

(2) Where a liable person has delivered a return which contains a full and true disclosure of all matters necessary for the establishment of the correct liability to local property tax—



- (a) a Revenue assessment shall not be made,
- (b) no additional local property tax shall be payable, and
- (c) no local property tax shall be repaid,

5 after the end of 4 years commencing on 1 January following the year in which the relevant liability date falls, by reason of any matter contained in the return.

10 (3) An objection to the making of a Revenue assessment on the grounds that the time limited for the making of the assessment has expired shall be made only on appeal against the assessment within the time allowed to the liable person for giving notice of appeal against the assessment.

(4) Nothing in this section prevents a Revenue officer from, at any time, amending a Revenue assessment—

- 15 (a) where a return does not contain a full and true disclosure of the facts referred to in *subsection (2)*,
- (b) to give effect to the determination of an appeal against the Revenue assessment, or
- (c) to correct an error in calculation,

20 and local property tax shall be paid or repaid where appropriate in accordance with any such amendment, notwithstanding *section 26*.

25 **59.—**(1) Subject to *subsections (2) and (3)*, a person aggrieved by a Revenue assessment may appeal against the assessment to the Appeal Commissioners on giving, within 30 days after the date of the notice referred to in *section 56*, notice in writing to the Revenue officer who gave the notice and *Part 9* shall apply accordingly. Appeals against Revenue assessments.

(2) A liable person may not appeal to the Appeal Commissioners until such time as the liable person has prepared and delivered the relevant return and paid the amount of local property tax contained in the self-assessment.

30 (3) A Revenue officer shall refuse an application for an appeal unless the requirements of *subsection (2)* have been complied with within the time allowed by *subsection (1)* for giving notice of an appeal.

35 (4) A Revenue officer may only amend a Revenue assessment after a liable person has prepared and delivered a return containing a self-assessment.

(5) Where a liable person appeals against a Revenue assessment on the grounds referred to in *section 58(3)* and if, on hearing the appeal, the Appeal Commissioners determine—

- 40 (a) that the Revenue officer was precluded from making the assessment, this Act shall apply as if that assessment had not been made,

or

- (b) that the Revenue officer was not so precluded, the assessment shall stand, except to the extent that the assessment is the subject of a valid appeal on any other grounds.

Claim that person not a liable person.

**60.**—Where a person who has been given a notice of assessment considers that he or she is not a liable person, that person shall be treated as if he or she had been required by notice by the Revenue Commissioners under *section 33(1)* to prepare and deliver a return and *section 34(3)* and the other provisions of *Part 7* shall apply accordingly as if the date referred to in *section 34(3)* were the date of the notice of assessment.

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## PART 9

### APPEALS

Appeals against Revenue assessments.

**61.**—An appeal to the Appeal Commissioners against an assessment made under *section 54* shall be heard and determined by the Appeal Commissioners whose determination shall be final and conclusive unless a case is required to be stated in relation to it for the opinion of the High Court on a point of law.

15

Application and modification of Part 40 of the Act of 1997.

**62.**—(1) Subject to this Part, the provisions of Part 40 of the Act of 1997 relating to—

- (a) the appointment of times and places for the hearing of appeals, 20
- (b) the giving of notice to each person who has given notice of appeal of the time and place appointed for the hearing of that person's appeal,
- (c) the determination of an appeal by agreement between the appellant and a Revenue officer, 25
- (d) the determination of an appeal by the appellant giving notice of that appellant's intention not to proceed with the appeal,
- (e) the hearing and determination of an appeal by the Appeal Commissioners, including the hearing and determination of an appeal by one Appeal Commissioner, 30
- (f) the publication of reports of determinations of the Appeal Commissioners,
- (g) the determination of an appeal through the neglect or refusal of a person who has given notice of appeal to attend before the Appeal Commissioners at the time and place appointed, 35
- (h) the extension of the time for giving notice of appeal and the readmission of appeals by the Appeal Commissioners and the provisions which apply where action by means of court proceedings has been taken, 40
- (i) the statement of a case for the opinion of the High Court on a point of law,

(j) the payment of tax in accordance with the determination of the Appeal Commissioners notwithstanding that a case for the opinion of the High Court on a point of law has been required to be stated or is pending,

5 (k) the procedures for appeal, and

(l) the refusal of an application for an appeal hearing,

shall, with any necessary modifications, apply to an appeal under this section as if the appeal were an appeal under that Part.

10 (2) Without prejudice to the generality of *subsection (1)* and the modifications effected thereby, any reference in Part 40 of the Act of 1997 to—

(a) an inspector or other officer, shall be read as a reference to a Revenue officer,

15 (b) income tax or corporation tax, shall be read as including a reference to local property tax,

(c) a year of assessment or an accounting period, shall be read as a reference to the year in which the relevant liability date falls,

20 (d) a return, shall be read as a reference to a return to be prepared and delivered under *Part 7*, and

(e) Tax Acts, shall be read as a reference to this Act.

**63.**—Section 935 of the Act of 1997 shall apply as if the list of particulars that might be contained in a schedule to be delivered to the Appeal Commissioners included particulars in relation to— Power to issue precepts.

25 (a) a relevant residential property,

(b) the interest in a relevant residential property held by the appellant,

(c) other liable persons in relation to a relevant residential property,

30 (d) the appellant's income in a particular year, or

(e) the income of the appellant's spouse, civil partner or cohabitant, as the case may be.

## PART 10

### DEDUCTION AT SOURCE

35 CHAPTER 1

#### *Deduction by employers and pension providers*

**64.**—In this Chapter—

“emoluments” has the same meaning as in section 983 of the Act of 1997;

Interpretation  
(Chapter 1).

“employer” has the same meaning as in section 983 of the Act of 1997;

“net emoluments” means emoluments (less allowable contributions (within the meaning of Regulation 41 of the PAYE Regulations)) after the deduction in accordance with— 5

- (a) the PAYE Regulations, of income tax,
- (b) the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996), of a contribution within the meaning of those Regulations, and 10
- (c) Part 18D of the Act of 1997, of universal social charge;

“PAYE Regulations” means the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).

Direction to employer to deduct local property tax.

**65.**—(1) Where a liable person is in receipt of emoluments and *section 66* or *68* applies, the Revenue Commissioners may direct an employer to deduct, in a period specified in the direction, local property tax payable by the liable person from the net emoluments payable to the liable person by the employer. 15

(2) Subject to *subsection (3)*, where a liable person changes employment after the Revenue Commissioners have given a direction under *subsection (1)*, they may direct the new employer to deduct any balance of local property tax payable by the liable person from the net emoluments payable to the liable person by the new employer. 20

(3) *Subsection (2)* shall not apply where the liable person notifies the Revenue Commissioners that he or she no longer wishes to have local property tax deducted from his or her net emoluments and where this occurs, *section 71* shall apply accordingly. 25

(4) Any obligation on the Revenue Commissioners to maintain secrecy or any other restriction on the disclosure of information by the Revenue Commissioners shall not apply in relation to a direction given under this section or under *section 70*. 30

Circumstances in which local property tax to be deducted.

**66.**—This section applies where a liable person—

- (a) elects in a return to have the local property tax payable by the liable person deducted by his or her employer from his or her net emoluments, 35
- (b) does not deliver a return which contains an election for a specified method of payment,
- (c) elects in a return for a specified method of payment other than deduction from net emoluments but defaults in making payment by that method, or 40
- (d) agrees with the Revenue Commissioners that his or her employer deduct the local property tax contained in a Revenue assessment from his or her net emoluments.

67.—Where *paragraph (b)* or *(c)* of *section 66* applies, the Revenue Commissioners shall notify the liable person concerned that they have given a direction under *section 65*.

Notification to liable person that direction given to employer.

5 68.—This section applies where a liable person elects in a return to have local property tax deducted by the liable person’s employer from his or her net emoluments and—

Deduction by employer in subsequent periods.

(a) local property tax is due and payable by the liable person in relation to a liability date following that to which the return relates,

10 (b) the liable person is not required to deliver a return in relation to the liability date referred to in *paragraph (a)*, and

15 (c) the liable person does not notify the Revenue Commissioners that he or she wishes to pay local property tax by a method of payment other than by deduction by his or her employer.

20 69.—(1) Subject to *subsection (2)*, the amount of local property tax that the Revenue Commissioners direct an employer to deduct from a liable person’s net emoluments shall be determined by whichever of *paragraphs (a)* to *(d)* of *section 66* apply and for this purpose shall be—

Amount of local property tax to be deducted.

25 (a) where *paragraph (a)* or *(d)* of that section applies, the amount that the liable person elects or agrees, as the case may be, to have deducted from his or her net emoluments,

(b) where *paragraph (b)* of that section applies—

(i) the amount of the self-assessment, where a self-assessment is made, or

30 (ii) the Revenue estimate, where it is due and payable in accordance with *section 49*,

and

(c) where *paragraph (c)* of that section applies, the amount that has not been paid at the time of the default.

35 (2) Notwithstanding *subsection (1)*, the local property tax that the Revenue Commissioners direct an employer to deduct from a liable person’s net emoluments—

(a) may include any local property tax that is unpaid at the date immediately preceding the beginning of the period specified in the direction as referred to in *section 65*,

40 (b) may include any interest payable under *section 149*, and

(c) shall take account of any payments already made in respect of the local property tax payable.

(3) References in this section to *paragraph (a)* of *section 66* shall be deemed to include references to *section 68*.

Revised direction to employer.

**70.**—The Revenue Commissioners may give a revised direction to an employer under *section 65* where—

- (a) a liable person pays some or all of the local property tax contained in a previous direction other than by deduction by his or her employer from the person's net emoluments, 5
- (b) a liable person ceases to receive emoluments from the employer to whom a previous direction was given,
- (c) a liable person claims a deferral in accordance with *Part 12*, 10
- (d) a Revenue officer is satisfied that the amount of local property tax contained in a previous direction is not the amount which ought to be payable by the liable person, or
- (e) a liable person delivers a return which includes a self-assessment of a different amount of local property tax to the amount contained in a previous direction, 15

and the revised direction shall replace any previous direction given to the employer in respect of the liable person and a liability date.

Withdrawal of direction on request from liable person.

**71.**—(1) Subject to *subsections (2) and (3)*, where a liable person notifies the Revenue Commissioners that he or she no longer wishes to have local property tax deducted from his or her net emoluments, the Revenue Commissioners shall direct the liable person's employer not to make any further deductions from the liable person's net emoluments. 20 25

(2) *Subsection (1)* shall not apply—

- (a) where a liable person does not agree an alternative method of payment with the Revenue Commissioners, or
- (b) where such an alternative method is so agreed but the liable person has not delivered a true and complete return to the Revenue Commissioners, unless and until the liable person delivers a true and complete return to them. 30

(3) *Subsection (1)* shall not apply where it appears to the Revenue Commissioners that to act in accordance with that subsection would adversely affect the timely collection of local property tax. 35

Deduction by employer.

**72.**—(1) An employer who is directed by the Revenue Commissioners under *section 65* to deduct local property tax from a liable person's net emoluments shall do so at a time and frequency which corresponds with the payment of the liable person's emoluments. 40

(2) To the extent that there are not, in the period specified in the direction concerned, sufficient net emoluments paid to the liable person to meet the whole amount of local property tax concerned, this section shall be read as only being applicable to the portion of that amount of local property tax that can be met by deductions in those circumstances and *section 74* shall be read accordingly, but this subsection is without prejudice to *sections 70 and 76*. 45

(3) On any payment of net emoluments to or on behalf of a liable person, the employer shall deduct local property tax in accordance with *subsection (4)*.

5 (4) Subject to *subsection (5)*, the amount of local property tax to be deducted from a liable person's net emoluments on each payday is the amount determined by the following formula:

A/B,

where—

10 A is the amount of local property tax contained in the direction given under *section 65*, and

B is the number of paydays between the date on which the direction under *section 65* is given and the end of the period for which that direction is given.

15 (5) Where an employer is unable to deduct the amount of local property tax determined by the formula in *subsection (4)* because of an insufficiency of net emoluments made to a liable person on a particular payday, the employer shall—

20 (a) make up any under-deduction from net emoluments to be paid to the liable person later in the period specified in the direction as soon as is practicable, and

(b) notify the Revenue Commissioners that he or she was unable to deduct the required amount of local property tax and the notification shall specify the amount of local property tax that was not deducted.

25 (6) Where an employer is unable to make up the amount of any under-deduction referred to in *subsection (5)* before the end of the period specified in the direction, the employer shall notify the Revenue Commissioners accordingly as soon as he or she becomes aware of this.

30 **73.**—Where a liable person, in respect of whom a direction has been given to an employer under *section 65* ceases employment with the employer before the full amount of the local property tax contained in the direction has been deducted, the employer shall immediately send to the Revenue Commissioners a statement in the form specified by them. Cessation of employment.

40 **74.**—(1) Subject to *sections 72(1)* and *73*, an employer shall be accountable for the amount of local property tax deductible, and shall be liable to remit that amount to the Revenue Commissioners, as if it were an amount of income tax deductible in accordance with the PAYE Regulations. Payment of local property tax deducted by employer.

45 (2) An employer shall remit to the Collector-General the amount of local property tax which the employer is directed under *section 65* to deduct and the remittance shall be made at the same time and in the same manner as the remittance of income tax which the employer is required under Regulation 28 or, as the case may be, Regulation 29 of the PAYE Regulations to make.

Failure by employer to remit local property tax.

**75.**—(1) Without prejudice to any action which may be taken under *section 76*, where an employer who was liable to remit an amount of local property tax in accordance with Regulation 28 or 29, as the case may be, of the PAYE Regulations, which amount was to be determined in accordance with *section 72(4)*, failed to remit this amount and— 5

(a) did not notify the Revenue Commissioners in accordance with *section 72(5)(b)* or send a statement to the Revenue Commissioners in accordance with *section 73*, or

(b) notified the Revenue Commissioners in accordance with *section 72(5)(b)*, but remitted a lesser amount than the amount specified in the notification, 10

the Revenue Commissioners may give notice to the employer of the amount which the employer failed to remit.

(2) A notice given to an employer under *subsection (1)* shall be treated as a demand for payment by the Collector-General under section 960E(2) of the Act of 1997 (as applied by *section 120*) and *subsection (3)* of that section 960E shall apply accordingly. 15

(3) A notice given under *subsection (1)* may relate to local property tax that should have been remitted for any part, or for all, of the period specified in the direction given under *section 65*. 20

Under-deduction of local property tax by employer.

**76.**—Where an employer who has been given a direction under *section 65* does not deduct the amount of local property tax contained in the direction before the end of the period specified in the direction— 25

(a) the amount not deducted may be included in any direction given to the employer in respect of a liable person for a subsequent period, or

(b) the Revenue Commissioners may agree an alternative method of payment with the liable person. 30

Over-deduction of local property tax by employer.

**77.**—Subject to section 960H of the Act of 1997 (as applied by *section 120*) and *section 26*, where the amount of local property tax deducted by an employer from a liable person's net emoluments in the period specified in the direction given under *section 65* exceeds the amount which the employer is liable to remit to the Collector-General under *section 74*, the Revenue Commissioners shall repay the excess to the liable person. 35

Deduction from net emoluments of certain company directors.

**78.**—Where a liable person has a material interest in a company (within the meaning of section 997A of the Act of 1997), that section 997A shall apply as if, in subsections (3) to (6) and (8)— 40

(a) the reference to tax were a reference to local property tax, and

(b) the reference to emoluments were a reference to net emoluments,

and as if, in subsection (3), the reference to an assessment raised on a person were a reference to a Revenue estimate, a self-assessment or a Revenue assessment, as the case may be, made under *Part 8*. 45



5 **79.**—Within 46 days after the end of a year, or from the date an employer ceases permanently to be an employer to whom Regulation 7(1) of the PAYE Regulations applies, whichever is the earlier, the employer shall send to the Collector-General in relation to any liable person in respect of whom the employer was given a direction under *section 65* a statement and a signed declaration in the specified form showing—

Return by employer at end of year.

- (a) the total net emoluments paid to the liable person during the year,
- 10 (b) the total local property tax deducted from the net emoluments paid to the liable person, and
- (c) the name and personal public service number of the liable person.

15 **80.**—An employer shall, within 46 days after the end of the year concerned, give every liable person—

End of year statement of deductions to be given to a liable person.

- (a) who is in the employer's employment on the last day of a year, and
- (b) from whose net emoluments local property tax was deducted during that year,
- 20 a statement showing, in respect of that year, the total local property tax deducted from the liable person's net emoluments.

**81.**—(1) An employer who has been given a direction under *section 65* shall keep records in relation to—

Employer to keep records.

- 25 (a) the payment of net emoluments to the liable person in respect of whom the direction was given,
- (b) the deduction of local property tax from the liable person's net emoluments, and
- (c) the remittance of local property tax deducted to the Revenue Commissioners.

30 (2) An employer—

- (a) shall retain the records referred to in *subsection (1)* for a period of 6 years from the end of the year to which they relate, and
- 35 (b) shall produce those records for inspection to a Revenue officer where the officer requests the employer to do so under *section 903* (as applied by *Part 13*) of the Act of 1997.

40 **82.**—Where an amount of local property tax is, in accordance with this Chapter, deducted by an employer from the net emoluments paid to a liable person, the employer shall be acquitted and discharged of such amount as is represented by the deduction, as if the amount had actually been paid to the liable person.

Employer treated as if net emoluments paid to a liable person.

CHAPTER 2

*Deduction by Minister for Social Protection*

Interpretation  
(Chapter 2).

**83.**—In this Chapter—

“Act of 2005” means the Social Welfare Consolidation Act 2005;

“Minister” means the Minister for Social Protection; 5

“net scheme payments” means the amount payable under a scheme to a liable person by the Minister—

(a) after any deduction is made in accordance with section 341(7) of the Act of 2005, and

(b) after any amounts required to be deducted by an order of a court, 10

other than any amounts specified in columns (3) to (8) of Part 1 of Schedule 2 to the Act of 2005 or columns (3) to (8) of Part 1 of Schedule 4 to that Act;

“scheme” means the provisions of the Act of 2005 providing for such benefits described in section 39 of the Act of 2005 or such assistance described in section 139 of that Act, (as the case may be), as are specified for the purposes of this definition by the Revenue Commissioners with the consent of the Minister. 15

Direction to  
Minister to deduct  
local property tax.

**84.**—(1) Where a liable person is in receipt of net scheme payments and *section 85* or *88* applies, the Revenue Commissioners may direct the Minister to deduct local property tax payable by a liable person from the net scheme payments payable to the liable person by the Minister. 20

(2) Where a liable person receives payments in respect of more than one scheme, a direction under *subsection (1)* shall only be given in relation to a single scheme. 25

(3) A direction given under *subsection (1)* shall specify—

(a) the start date and the end date of the period in which the Minister is to deduct local property tax from the net scheme payments to be paid to a liable person, and 30

(b) the amount of local property tax that the Minister is required to deduct from each payment of net scheme payments.

(4) Any obligation on the Revenue Commissioners to maintain secrecy or any other restriction on the disclosure of information by the Revenue Commissioners shall not apply in relation to a direction given under this section or under *section 91*. 35

Circumstances in  
which direction to  
deduct local  
property tax may be  
given.

**85.**—This section applies where a liable person—

(a) elects in a return to have the local property tax payable by that liable person deducted by the Minister from his or her net scheme payments, or 40

5 (b) the circumstances referred to in *paragraph (b), (c) or (d)* of *section 66* apply (and for the purpose of this paragraph, the reference in *section 66(d)* to the employer shall be read as a reference to the Minister and references in any of those paragraphs of *section 66* to net emoluments shall be read as references to net scheme payments).

10 **86.**—(1) Subject to *subsection (2)*, where a liable person elects in a return for a specified scheme in respect of which the Minister may deduct local property tax, a direction given by the Revenue Commissioners under *section 84* shall be in respect of that scheme. Election for specified method of payment.

(2) Notwithstanding *subsection (1)*, where it appears to the Revenue Commissioners that to act in accordance with that subsection would adversely affect the timely collection of local property tax, they may—

15 (a) give a direction in respect of a scheme other than the scheme referred to in *subsection (1)*, or

(b) select a method of payment other than deduction from net scheme payments by the Minister.

20 **87.**—Where *paragraph (b)* of *section 85* applies, the Revenue Commissioners shall notify the liable person concerned that they have given a direction under *section 84*. Notification to liable person that direction given to Minister.

**88.**—This section applies where a liable person elects in a return to have local property tax deducted by the Minister from his or her net scheme payments and— Deduction by Minister in subsequent periods.

25 (a) local property tax is due and payable by the liable person in relation to a liability date following that to which the return relates,

30 (b) the liable person is not required to deliver a return in relation to the liability date referred to in *paragraph (a)*, and

(c) the liable person does not notify the Revenue Commissioners that he or she wishes to pay local property tax by a method of payment other than by deduction by the Minister from his or her net scheme payments.

35 **89.**—(1) Subject to *subsections (2) and (3)*, where a liable person notifies the Revenue Commissioners that he or she no longer wishes to have local property tax deducted from his or her net scheme payments, the Revenue Commissioners shall direct the Minister not to make any further deductions from the liable person's net scheme payments. Withdrawal of direction on request from liable person.

40 (2) *Subsection (1)* shall not apply—

(a) where a liable person does not agree an alternative method of payment with the Revenue Commissioners, or

45 (b) where such an alternative method is so agreed but the liable person has not delivered a true and complete return to the Revenue Commissioners, unless and until

the liable person delivers a true and complete return to them.

(3) *Subsection (1)* shall not apply where it appears to the Revenue Commissioners that to act in accordance with that subsection would adversely affect the timely collection of local property tax. 5

Amount of local property tax to be deducted.

**90.**—The total local property tax that the Revenue Commissioners may direct the Minister to deduct from a liable person’s net scheme payments in accordance with *section 84* shall be determined in accordance with *section 69* but as if—

(a) any reference to emoluments in that section were a reference to scheme payments, and 10

(b) the reference in *subsection (3)* of *section 69*—

(i) to *paragraph (a)* of *section 66* were a reference to *paragraph (a)* of *section 85*, and

(ii) to *section 68* were a reference to *section 88*. 15

Revised direction to Minister.

**91.**—(1) *Section 70* shall apply for the purposes of this Chapter as it applies for the purposes of *Chapter 1* but with the substitution of references to scheme payments for references to emoluments and of references to the Minister for references to the employer.

(2) A revised direction given under *section 70* (as applied by *subsection (1)*) shall replace any previous direction given to the Minister in respect of the liable person and a liability date. 20

Deduction by Minister.

**92.**—(1) Subject to *subsection (2)*, the Minister shall, when given a direction by the Revenue Commissioners under *section 84* or *91*, as the case may be, deduct local property tax from the net scheme payments paid to, or on behalf of, the liable person concerned. 25

(2) Notwithstanding *subsection (1)*, the Minister shall only be obliged to deduct the amount of local property tax contained in a direction given under *section 84* or *91* to the extent that the deduction does not have the effect of reducing the net scheme payments below the amount specified in column (2) of Part 1 of Schedule 4 to the Act of 2005 that corresponds to item 10(a) of column (1) of that Part of that Schedule. 30

(3) Where the Minister is unable to deduct the amount of local property tax specified in the direction given under *section 84* or *91*, he or she shall notify the Revenue Commissioners accordingly. 35

Remittance of local property tax deducted by the Minister to the Revenue Commissioners.

**93.**—(1) The Minister shall be accountable to the Revenue Commissioners for the amount of local property tax deductible from net scheme payments payable to a liable person.

(2) Subject to *subsection (3)*, local property tax deducted by the Minister shall be remitted to the Revenue Commissioners at the time and in the form and manner agreed between the Revenue Commissioners and the Minister. 40

(3) Subject to any arrangements that may be agreed between the Revenue Commissioners and the Minister, local property tax 45

deducted in any month shall be remitted to the Revenue Commissioners within 7 days after such deduction.

5 **94.**—The Minister shall send to the Revenue Commissioners particulars in relation to local property tax deducted from the net scheme payments paid to a liable person, which particulars shall be specified by, and sent at the time and in the form and manner agreed between the Revenue Commissioners and the Minister. Information to be provided to the Revenue Commissioners.

10 **95.**—Where a liable person, in respect of whom a direction has been given to the Minister under *section 84*, ceases to receive scheme payments during the period referred to in *section 84(3)*, the Minister shall notify the Revenue Commissioners accordingly. Cessation of scheme payments.

15 **96.**—(1) Where the Minister has been given a direction under *section 84* or *91*, as the case may be, and does not deduct the amount of local property tax contained in the direction before the end of the period specified in the direction— Under-deduction of local property tax by Minister.

(a) the amount not deducted may be included in any direction given by the Revenue Commissioners to the Minister in respect of the liable person concerned in a period following the first-mentioned period, or

20 (b) the Revenue Commissioners may agree an alternative method of payment with the liable person.

(2) Where the circumstances referred to in *subsection (1)* arise in consequence of which *paragraphs (a)* and *(b)* of that subsection apply, the Minister shall notify the Revenue Commissioners accordingly. 25

**97.**—Subject to *section 960H* of the Act of 1997 (as applied by *section 120*) and *section 26*, where the amount of the local property tax deducted by the Minister from a liable person's net scheme payments in the period specified in the direction given under *section 84(3)* exceeds the amount which the Minister was directed to deduct under *section 84* or *91*, as the case may be, the Revenue Commissioners shall repay the excess to the liable person. Over-deduction of local property tax by Minister.

35 **98.**—Where the Minister deducts local property tax from a liable person's net scheme payments during the period specified in the direction given under *section 84* or *91*, a liable person may request at the end of that period a statement showing the total local property tax deducted from the person's net scheme payments, and the Minister shall comply with such a request. Statement of deductions.

40 **99.**—(1) Where the Minister has been given a direction under *section 84* or *91*, as the case may be, he or she shall keep records in relation to— Minister to keep records.

(a) the payment of net scheme payments to the liable person in respect of whom the direction was given,

45 (b) the local property tax deducted from the liable person's net scheme payments, and

(c) the remittance of local property tax to the Revenue Commissioners.

(2) The Minister—

(a) shall retain the records referred to in *subsection (1)* for a period of 6 years from the end of the year to which they relate, and 5

(b) shall produce those records for inspection to a Revenue officer where the officer requests the Minister to do so under section 903 (as applied by *Part 13*) of the Act of 1997. 10

Minister treated as if net scheme payments paid to a liable person.

**100.**—Where an amount of local property tax is, in accordance with this Chapter, deducted by the Minister from the net scheme payments paid to a liable person the Minister shall be acquitted and discharged of such amount as is represented by the deduction, as if the amount had actually been paid to the liable person. 15

### CHAPTER 3

#### *Deduction by Minister for Agriculture, Food and the Marine*

Interpretation (*Chapter 3*).

**101.**—In this Chapter—

“Minister” means the Minister for Agriculture, Food and the Marine;

“net scheme payments” means payments made under a scheme after the deduction of any debt which may be due to the Minister by a liable person and any amounts required to be deducted by an order of a court where such order is made before the date on which a direction is given to the Minister by the Revenue Commissioners under *section 102*; 20 25

“scheme” means such of the schemes specified in the Schedule to the Agriculture Appeals Act 2001 (being schemes in respect of which the Minister makes payments to liable persons) as are specified for the purposes of this definition by the Revenue Commissioners with the consent of the Minister. 30

Direction to Minister to deduct local property tax.

**102.**—(1) Where a liable person is in receipt of net scheme payments and where *section 103* or *106* applies, the Revenue Commissioners may direct the Minister to deduct, in a period specified in the direction, local property tax payable by a liable person from the net scheme payments payable to the liable person by the Minister. 35

(2) Any obligation on the Revenue Commissioners to maintain secrecy or any other restriction on the disclosure of information by the Revenue Commissioners shall not apply in relation to a direction given under this section or under *section 109*.

Circumstances in which direction to deduct local property tax may be given.

**103.**—This section applies where a liable person— 40

(a) elects in a return to have the local property tax payable by that liable person deducted by the Minister from his or her net scheme payments, or

(b) the circumstances referred to in *paragraph (b), (c) or (d)* of *section 66* apply (and for the purposes of this paragraph, the reference in *section 66(d)* to the employer shall be read as a reference to the Minister and references in any of those paragraphs of *section 66* to net emoluments shall be read as references to net scheme payments).

5

**104.**—(1) Subject to *subsection (2)*, the Revenue Commissioners shall give the Minister a direction under *section 102* where a liable person elects in a return for deduction of local property tax by the Minister from the liable person's net scheme payments.

Election for specified method of payment.

10

(2) Notwithstanding *subsection (1)*, where it appears to the Revenue Commissioners that to act in accordance with that subsection would adversely affect the timely collection of local property tax, they may select a method of payment other than deduction from net scheme payments by the Minister.

15

**105.**—Where *paragraph (b)* of *section 103* applies, the Revenue Commissioners shall notify the liable person concerned that they have given a direction under *section 102*.

Notification to liable person that direction given to Minister.

**106.**—This section applies where a liable person elects in a return to have local property tax deducted by the Minister from his or her net scheme payments and—

Deduction by Minister in subsequent periods.

20

(a) local property tax is due and payable by the liable person in relation to a liability date following that to which the return relates,

25

(b) the liable person is not required to deliver a return in relation to the liability date referred to in *paragraph (a)*, and

30

(c) the liable person does not notify the Revenue Commissioners that he or she wishes to pay local property tax by a method of payment other than by deduction by the Minister from his or her net scheme payments.

**107.**—(1) Subject to *subsections (2) and (3)*, where a liable person notifies the Revenue Commissioners that he or she no longer wishes to have local property tax deducted from his or her net scheme payments, the Revenue Commissioners shall direct the Minister not to make any further deductions from the liable person's net scheme payments.

Withdrawal of direction on request from liable person.

35

(2) *Subsection (1)* shall not apply—

40

(a) where a liable person does not agree an alternative method of payment with the Revenue Commissioners, or

45

(b) where such an alternative method is so agreed but the liable person has not delivered a true and complete return to the Revenue Commissioners, unless and until the liable person delivers a true and complete return to them.



(3) *Subsection (1)* shall not apply where it appears to the Revenue Commissioners that to act in accordance with that subsection would adversely affect the timely collection of local property tax.

Amount of local property tax to be deducted.

**108.**—The total local property tax that the Revenue Commissioners may direct the Minister to deduct from a liable person’s net scheme payments in accordance with *section 102* shall be determined in accordance with *section 69* but as if— 5

(a) any reference to emoluments in that section were a reference to scheme payments, and

(b) the reference in *subsection (3)* of *section 69*— 10

(i) to *paragraph (a)* of *section 66* were a reference to *paragraph (a)* of *section 103*, and

(ii) to *section 68* were a reference to *section 106*.

Revised direction to Minister.

**109.**—(1) *Section 70* shall apply for the purposes of this Chapter as it applies for the purposes of *Chapter 1* but with the substitution of references to scheme payments for references to emoluments and of references to the Minister for references to the employer. 15

(2) A revised direction given under *section 70* (as applied by *subsection (1)*) shall replace any previous direction given to the Minister in respect of the liable person and a liability date. 20

(3) Notwithstanding that a revised direction is given, for the purposes of the definition of “net scheme payments” in *section 101*, the revised direction shall, unless it provides for a greater amount of local property tax to be deducted, be deemed to have been given on the date on which the direction it replaces was given. 25

Deduction by Minister.

**110.**—(1) The Minister shall, when given a direction by the Revenue Commissioners under *section 102* or *109*, as the case may be, deduct local property tax from the net scheme payments paid to, or on behalf of, a liable person.

(2) To the extent that there are not, in the period specified in the direction concerned, sufficient net scheme payments paid to the liable person to meet the whole amount of local property tax concerned, this section shall be read as only being applicable to the portion of that amount of local property tax that can be met by deductions in those circumstances and *section 111* shall be read accordingly. 30 35

Remittance of local property tax deducted by the Minister to the Revenue Commissioners.

**111.**—(1) The Minister shall be accountable to the Revenue Commissioners for the amount of local property tax deductible from net scheme payments payable to a liable person.

(2) Subject to *subsection (3)*, local property tax deducted by the Minister shall be remitted to the Revenue Commissioners at the time and in the manner agreed between the Revenue Commissioners and the Minister. 40

(3) Subject to any arrangements that may be agreed between the Revenue Commissioners and the Minister, local property tax 45



deducted in any month shall be remitted to the Revenue Commissioners within 7 days after such deduction.

5 **112.**—The Minister shall send to the Revenue Commissioners particulars in relation to local property tax deducted from the net scheme payments paid to a liable person, which particulars shall be specified by, and sent at the time and in the manner agreed between the Revenue Commissioners and the Minister. Information to be provided to the Revenue Commissioners.

10 **113.**—(1) Where the Minister has been given a direction under *section 102* or *109*, as the case may be, and does not deduct the amount of local property tax contained in the direction before the end of the period specified in the direction— Under-deduction of local property tax by Minister.

15 (a) the amount not deducted may be included in any direction given by the Revenue Commissioners to the Minister in respect of the liable person concerned in a period following the first-mentioned period,

(b) the Revenue Commissioners may agree an alternative method of payment with the liable person, or

20 (c) in the absence of the direction referred to in *paragraph (a)* or a notification from the Revenue Commissioners that they will make the assessment referred to in *paragraph (b)*, the amount not deducted shall be deducted by the Minister from a liable person's net scheme payments in the period following the first-mentioned period.

25 (2) Where the circumstances referred to in *subsection (1)* arise in consequence of which *paragraphs (a)* and *(b)* of that subsection apply, the Minister shall notify the Revenue Commissioners accordingly.

30 **114.**—Subject to *section 960H* of the Act of 1997 (as applied by *section 120*) and *section 26*, where the amount of the local property tax deducted by the Minister from a liable person's net scheme payments in the period specified in the direction given under *section 102* exceeds the amount which the Minister was directed to deduct under *section 102* or *109*, as the case may be, the Revenue Commissioners shall repay the excess to the liable person. Over-deduction of local property tax by Minister.

35 **115.**—The Minister shall, after the end of the year concerned, give every liable person from whose net scheme payments local property tax was deducted during that year, a statement showing, in respect of that year, the total local property tax deducted from the person's net scheme payments. Statement of deductions.

40 **116.**—(1) Where the Minister has been given a direction under *section 102* or *109*, as the case may be, he or she shall keep records in relation to— Minister to keep records.

(a) the payment of net scheme payments to the liable person in respect of whom the direction was given,

45 (b) the local property tax deducted from the liable person's net scheme payments, and

(c) the remittance of local property tax to the Revenue Commissioners.

(2) The Minister—

(a) shall retain the records referred to in *subsection (1)* for a period of 6 years from the end of the year to which they relate, and 5

(b) shall produce those records for inspection to a Revenue officer where the officer requests the Minister to do so under section 903 (as applied by *Part 13*) of the Act of 1997. 10

Minister treated as if net scheme payments paid to a liable person.

**117.**—Where an amount of local property tax is, in accordance with this Chapter, deducted by the Minister from the net scheme payments paid to a liable person, the Minister shall be acquitted and discharged of such amount as is represented by the deduction, as if the amount had actually been paid to the liable person. 15

#### CHAPTER 4

##### *Deductions from State payments*

Deduction of local property tax from State payments.

**118.**—(1) The Minister, after consultation with any other Minister of the Government who, in the opinion of the Minister, is concerned with respect to the particular matter, may, by order, make provision, analogous to that made by *Chapter 1, 2 or 3*, as appropriate, enabling the Revenue Commissioners to give a direction to a Minister of the Government (including the Minister) or an office of the State requiring that the Minister of the Government or the office of the State deduct from sums due to any person under any enactment such amounts as the Revenue Commissioners specify for the purpose of satisfying a liability to local property tax on the part of the last-mentioned person. 20 25

(2) Where such a direction is given, pursuant to such an order, to a Minister of the Government or an office of the State, the direction shall, save as may be provided otherwise in the order, be complied with by the Minister of the Government or the office of the State. 30

(3) In this section “enactment” includes an instrument made under any enactment.

#### PART 11 35

##### COLLECTION AND ENFORCEMENT

Date for payment of local property tax.

**119.**—(1) Subject to *subsection (2)*, local property tax contained in a self-assessment or a Revenue assessment or treated as contained in a Revenue assessment under *section 49* shall be payable on or before— 40

(a) 1 July 2013, in respect of the liability date 1 May 2013, and

(b) 1 January, in respect of the liability date 1 November in any other year.

(2) Local property tax which is deductible by an employer under *section 74* shall be payable within the period specified in Regulation 28(1) and (1A) or Regulation 29(1) and (1A), as the case may be, of the PAYE Regulations (within the meaning of *section 64*).

5 (3) Local property tax which is deductible—

(a) by the Minister for Social Protection under *Chapter 2* of *Part 10*, and

(b) by the Minister for Agriculture, Food and the Marine under *Chapter 3* of that Part,

10 shall be payable within the period specified in *section 93(3)* and *section 111(3)*, respectively.

15 **120.**—Chapters 1A to 1D of Part 42 of the Act of 1997 shall apply to the collection and recovery of local property tax as they apply to the collection and recovery of the taxes, duties, levies and charges referred to in *section 960A* of that Act. Collection and recovery of local property tax.

20 **121.**—Notwithstanding *section 960G* of the Act of 1997 (as applied by *section 120*), where local property tax is payable by a liable person in respect of more than one relevant residential property, the Revenue Commissioners may set any payment made by the liable person against any or all of the relevant residential properties. Revenue Commissioners may decide on allocation of payment.

**122.**—(1) In this section “payment service provider” means a person specified by the Revenue Commissioners for the purpose of accepting cash payments against local property tax payable by a liable person. Third party payment service providers.

25 (2) Notwithstanding *section 960E(1)* of the Act of 1997 (as applied by *section 120*), local property tax due and payable to the Revenue Commissioners under this Act may be paid to a payment service provider.

30 (3) Any payment made to a payment service provider shall be treated as including any fee charged by the payment service provider for the provision of the payment service.

35 (4) A payment service provider shall be accountable to the Revenue Commissioners for any payment made by, or on behalf of, a liable person and shall remit the amount of the payment less the amount of the associated fee to the Revenue Commissioners in a form and manner specified by them.

(5) The Revenue Commissioners shall credit the liable person by, or on whose behalf, a payment was made to a service provider with the amount of the payment less the amount of the associated fee.

40 (6) The Revenue Commissioners may make regulations in relation to the manner in which payments may be made to a payment service provider and how a payment service provider is to account for such payments to the Revenue Commissioners.

45 (7) Where a payment service provider fails to remit the amount referred to in *subsection (4)*, that amount shall be treated as if it were an amount of local property tax due and payable by the payment service provider on the date that the amount was paid to the

payment service provider and any provisions of this Act in relation to the collection of local property tax and any interest and penalties shall apply accordingly.

Unpaid amount to be a charge on property.

**123.**—Any local property tax, interest referred to in *section 149* or other monetary penalty amount which is due and unpaid by a liable person shall be and remain a charge on the relevant residential property to which it relates. 5

No time limit on charge.

**124.**—Notwithstanding section 36 of the Statute of Limitations 1957, the charge referred to in *section 123* shall continue to apply without a time limit until such time as it is paid in full. 10

Meaning of “sale”.

**125.**—In *sections 126* and *128*—

“sale” includes, in relation to a residential property, the transfer of the residential property by a liable person to another person—

(a) in consequence of—

(i) the exercise of a power under any enactment to compulsorily acquire land, or 15

(ii) the giving of notice of intention to exercise such power,

or

(b) for no consideration or consideration which is significantly less than the chargeable value of the residential property at the time of its transfer. 20

Liable person to pay unpaid local property tax on sale of property.

**126.**—Subject to *section 139(4)*, a liable person who proposes to sell a residential property shall, before the completion of the sale of the property, pay to the Revenue Commissioners any local property tax, penalties imposed under this Act and accrued interest which is due and payable in respect of that property. 25

Unpaid local property tax to remain as a charge on property.

**127.**—Where a liable person does not comply with *section 126*, any unpaid local property tax and any penalties and accrued interest referred to in that section shall remain a charge on the relevant residential property to which it relates. 30

Confirmation that local property tax paid.

**128.**—The Revenue Commissioners shall provide a liable person referred to in *section 126*, or a person acting on behalf of the liable person in connection with a sale of a residential property, with—

(a) confirmation of any unpaid local property tax, penalties imposed under this Act and accrued interest at the date of the sale of a property, or 35

(b) confirmation that there are no outstanding amounts payable,

as the case may be, in such form and manner as the Revenue Commissioners may decide. 40

5 **129.**—A person shall be regarded as being in compliance with the obligations imposed on the person in relation to the matter specified in section 1095(3)(a) of the Act of 1997, (as applied by the Schedule), where the only amount which has not been paid is an amount that has been deferred in accordance with *Part 12*. Tax clearance certificates and deferred local property tax.

## PART 12

### DEFERRED PAYMENT OF LOCAL PROPERTY TAX

**130.**—For the purposes of this Part—

Interpretation (*Part 12*).

10 “gross income” means income, without regard to any amount deductible from or deductible in computing total income, from all sources as estimated in accordance with the Tax Acts and as if any provision of those Acts providing for any income, profits or gains to be exempt from income tax or to be disregarded or not reckoned for the purposes of income tax or of those Acts were never enacted but not including child benefit payable under Part 4 of the Act of 2005 or any subsequent Act with which that Act may be cited;

“relevant event” means, in relation to a relevant residential property, the sale of the property within the meaning of *section 125* by or on behalf of a liable person who has claimed a deferral;

20 “relevant year” means the year in which the liability date in respect of which local property tax is payable falls;

“windfall gain” means winnings, gifts, inheritances and capital sums of any kind.

**131.**—(1) Where a valid claim for deferral is made—

Meaning of deferral.

25 (a) the local property tax in respect of which deferral is claimed will be treated as not being payable until the occurrence of a relevant event in accordance with *section 139*,

30 (b) interest shall be charged on the deferred amount from the due date for payment of that amount until such time as it is paid at the daily rate of 0.011 per cent (referred to in this Part as “deferral interest”), and

35 (c) any reference to the deferred amount in this Part shall include the accrued deferral interest referred to in *paragraph (b)*.

(2) A claim for deferral shall be valid if the conditions referred to in *section 132* or, as the case may be, that section and *section 133* are met.

(3) A claim for deferral—

40 (a) shall be made in writing, and

(b) where a return is required to be delivered in relation to the liability date in respect of which deferral is claimed, the claim must be made in the return.

Income threshold  
for deferral.

**132.—(1)** Where a liable person—

- (a) occupies a relevant residential property in respect of which local property tax is payable as his or her sole or main residence, and
- (b) has gross income from all sources during the relevant year which will not, as far as can reasonably be foreseen at the liability date in that year, exceed €15,000, 5

the person may, on making a valid claim on that behalf to the Revenue Commissioners, qualify for deferral of the local property tax payable in respect of the liability date falling in that year. 10

(2) Where the liable person is married, is a civil partner or a cohabitant, as the case may be, *subsection (1)* shall apply where the aggregate of the gross income from all sources of the liable person and his or her spouse, civil partner or cohabitant during the relevant year will not, as far as can reasonably be foreseen at the liability date in that year, exceed €25,000. 15

(3) Where—

- (a) a liable person referred to in *subsection (1)* has gross income as referred to in that subsection in the relevant year, or 20
- (b) a liable person referred to in *subsection (2)* and his or her spouse, civil partner or cohabitant have, in aggregate, gross income as referred to in that subsection in the relevant year,

that will not, as far as can reasonably be foreseen at the liability date in that year, exceed— 25

- (i) €25,000, in the case of a liable person referred to in *subsection (1)*, or
- (ii) €35,000, in the case of a liable person referred to in *subsection (2)*, 30

the person may, on making a claim on that behalf to the Revenue Commissioners, qualify for deferral of 50 per cent of the local property tax that would otherwise be payable in respect of the liability date falling in that year.

Income threshold  
increased by  
mortgage payments.

**133.—(1)** Subject to *subsection (2)*, in the case of a relevant residential property— 35

- (a) which is occupied by a liable person as his or her sole or main residence, and
- (b) which is subject to a mortgage,

the gross income amounts referred to in *section 132* may be increased by an amount which is 80 per cent of the amount of the mortgage interest payments that, as far as can reasonably be foreseen at the liability date in the relevant year, will be made before the end of the relevant year, by such a person in respect of the relevant residential property. 40 45

(2) *Subsection (1)* shall not apply in respect of a relevant year commencing after 31 December 2017.

5 **134.**—(1) Subject to *section 139(1)*, where a liable person ceases to meet whatever conditions referred to in *section 132* or, as the case may be, that section and *section 133* qualified the person for a deferral, any deferral that was allowed before such conditions ceased to be satisfied may continue. Continuation of deferral.

10 (2) Where the Revenue Commissioners become aware that a liable person did not satisfy the conditions referred to in *section 132* or, as the case may be, that section and *section 133* when he or she claimed a deferral, they shall notify the person accordingly.

15 (3) Where the spouse, civil partner or cohabitant, as the case may be, of a liable person dies, the liable person may continue to claim a deferral until the first liability date of the next valuation period notwithstanding that he or she does not meet the condition specified in *paragraph (b)* of *section 132(1)*.

**135.**—(1) Where the Revenue Commissioners make a determination that a liable person is not eligible for a deferral, they shall notify the person in writing of their determination. Appeal against Revenue determination that liable person not entitled to deferral.

20 (2) A liable person who is aggrieved by the determination referred to in *subsection (1)* may appeal that determination to the Appeal Commissioners by giving written notice to the Revenue Commissioners within 14 days of the determination being made and stating the grounds for the appeal in the notice.

25 (3) An appeal under *subsection (2)* shall be heard as if it were an appeal against a Revenue assessment and *Part 9* shall apply accordingly.

30 **136.**—A liable person who has been allowed a deferral may, at any time, make a full or partial payment of the deferred amount and the Revenue Commissioners shall credit any such payment against liabilities for earlier years in priority to liabilities for later years. Payments made against deferred amount.

**137.**—The deferred amount shall be and remain a charge on the relevant residential property to which it relates in accordance with *sections 123* and *124*. Charge on property.

35 **138.**—No further deferrals in relation to a relevant residential property shall be allowed where the amount already deferred exceeds the chargeable value of the property at the liability date in relation to which the further deferral is claimed. Limit on deferred amount.

40 **139.**—(1) Subject to *subsection (2)*, any deferred amount shall be payable by the liable person on the occurrence of a relevant event. Occurrence of relevant events.

(2) The receipt of a windfall gain by a liable person shall be treated as a relevant event and *subsection (1)* shall apply accordingly.

(3) A liable person shall notify the Revenue Commissioners when he or she receives a windfall gain.



(4) Where the relevant event is the transfer of the relevant residential property by way of a gift or an inheritance, the Revenue Commissioners may allow a deferral to continue where—

- (a) the liable person making the gift, or the liable person's personal representative, as the case may be, notifies the Revenue Commissioners of the making of the gift or inheritance, and 5
- (b) the person who receives the gift or inheritance is eligible for, and makes a valid claim for, a deferral.

PART 13 10

REVENUE POWERS

Authorised person.

**140.**—(1) For the purposes of this Part “authorised person”, in relation to *section 143*, means a person authorised by the Revenue Commissioners in writing to enter on land and inspect residential property for the purposes of ascertaining the chargeable value of a relevant residential property and reporting that value to the Revenue Commissioners, being a person who is suitably qualified to do so. 15

(2) An authorised person when exercising or performing his or her powers or duties under this Part shall, on request, produce evidence of the person's authorisation. 20

Right of Revenue officer to make enquiries.

**141.**—(1) A Revenue officer may, subject to this Part, make such enquiries or take such actions within the officer's powers as he or she considers necessary to satisfy himself or herself as to—

- (a) whether a property is a relevant residential property on a liability date, 25
- (b) whether a person is a liable person on a liability date,
- (c) the chargeable value of a relevant residential property on a valuation date,
- (d) a liable person's eligibility for a deferral in accordance with *Part 12*, or 30
- (e) the accuracy or otherwise of any return, statement or particulars prepared and delivered under this Act.

(2) Subject to *subsection (3)*, any enquiries or actions to which *subsection (1)* applies shall not be made or taken at any time after the expiry of 4 years commencing on 1 January after the year in which the liability date falls in relation to which the enquiries or actions are made. 35

(3) Notwithstanding *subsection (2)*, enquiries or actions in relation to a liable person to which *subsection (1)* applies may be made or taken at any time where— 40

- (a) the liable person fails to deliver a return in relation to a particular liability date,
- (b) a Revenue officer has reason to believe that a return delivered by the liable person does not contain a full and true



disclosure of all material facts necessary for the establishment of the local property tax payable by the liable person in relation to a liability date, or

- 5 (c) a Revenue officer has reason to believe that the liable person has engaged in any deliberate or careless behaviour in connection with local property tax payable in relation to a liability date.

10 **142.**—(1) A liable person who is aggrieved by any enquiry made or action taken by a Revenue officer under this Part after the expiry of the period referred to in *section 141(2)* on the grounds that the liable person considers that the Revenue officer is precluded from so doing by reason of that subsection may, by notice in writing given to that Revenue officer within 30 days from the officer making the enquiry or taking the action, appeal against the enquiry or action to the Appeal Commissioners.

Appeal against a Revenue officer's enquiries.

(2) The Appeal Commissioners shall hear an appeal under this section as if it were an appeal against a Revenue assessment.

20 (3) Any action required to be taken by the liable person and any further action proposed to be taken by the Revenue officer pursuant to the officer's enquiry or action shall be suspended pending the determination of the appeal under this section.

(4) If on the hearing of the appeal under this section the Appeal Commissioners determine that—

25 (a) the Revenue officer was, by reason of *section 141(2)*, precluded from making the enquiry or taking the action, the liable person shall not be required to take any action pursuant to the Revenue officer's enquiry or action and the Revenue officer shall be precluded from pursuing his or her enquiry or action, or

30 (b) the Revenue officer was not precluded by that provision from making the enquiry or taking the action, the Revenue officer may continue with his or her enquiry or action.

35 **143.**—(1) For the purpose of ascertaining the chargeable value of a relevant residential property—

Power to inspect property.

(a) an authorised person may enter on land and inspect the relevant residential property, and

40 (b) the person occupying the relevant residential property shall permit the authorised person to inspect the property at such reasonable times as the Revenue Commissioners may consider necessary.

(2) The Revenue Commissioners may provide any authorised person with such information, including taxpayer information within the meaning of section 851A of the Act of 1997 as they consider necessary for ascertaining the chargeable value of a relevant residential property and the authorised person may use such information for this purpose and for no other purpose whatsoever.

(3) Where the Revenue Commissioners require a relevant residential property to be valued by an authorised person, the costs of the valuation shall be borne by the Revenue Commissioners.

Inspection of records relating to deduction at source.

**144.**—(1) Section 903 of the Act of 1997, as it applies to the inspection of records relating to the payment of emoluments, shall apply, with any necessary modifications to the inspection of records relating to the deduction of local property tax under *Part 10*— 5

(a) by an employer from an employee’s net emoluments in accordance with *Chapter 1* of that Part,

(b) by the Minister for Social Protection in accordance with *Chapter 2* of that Part, and 10

(c) by the Minister for Agriculture, Food and the Marine in accordance with *Chapter 3* of that Part.

(2) For the purposes of *subsection (1)*, any Revenue officer who performs his or her powers or exercises his or her duties, as the case may be, under this section (referred to in this section as an “authorised officer”) shall be authorised in writing by the Revenue Commissioners to exercise these powers or perform these duties. 15

(3) An authorised officer when exercising his or her powers or performing his or her duties under this section shall, on request, produce evidence of the officer’s authorisation. 20

## PART 14

### OFFENCES AND PENALTIES

Penalties in respect of non-compliance with *Part 10*.

**145.**—(1) Where any person fails without reasonable excuse—

(a) to comply with any provision under *Part 10* requiring that person to send or give any statement, other than the statement required under *section 79*, or to send any particulars to the Revenue Commissioners, 25

(b) to deduct local property tax in accordance with a direction given by the Revenue Commissioners, 30

(c) to remit local property tax deducted to the Revenue Commissioners within the period specified for such remittance, or

(d) to keep and retain records and make them available for inspection by a Revenue officer, 35

that person shall be liable to a penalty of €3,000.

(2) Where any person fails to send a statement to the Revenue Commissioners under *section 79* within the period specified for this purpose, that person shall be liable for a penalty of €500 for each month or part of a month during which the said statement remains outstanding, subject to a maximum penalty of €3,000. 40

(3) Where the person referred to in *subsection (1)* or (2), is the secretary of a body of persons, the secretary of the body shall be liable to a separate penalty of €2,000.

5 (4) In any proceedings for the recovery of a penalty under this section, section 987(4) of the Act of 1997 shall apply with any necessary modifications to the recovery of penalties in relation to breaches of the PAYE Regulations as it applies to failure to comply with provisions that relate to local property tax.

146.—(1) Where a liable person who—

Penalty for failure to deliver a return.

(a) is required under *Part 7* to deliver a return, fails to deliver the return, or

10 (b) delivers a return but fails to include in the return the particulars required by the return, is requested by a Revenue officer by notice to remedy matters and fails to do so without unreasonable delay,

15 the liable person shall be liable to a penalty of the amount of the local property tax that would be payable were a true and complete return to be delivered.

(2) The penalty imposed by *subsection (1)* shall not exceed €3,000.

20 (3) In proceedings for the recovery of a penalty incurred under this section, a certificate signed by a Revenue officer which certifies that he or she has examined the relevant records and that it appears from those records that—

(a) a stated return was not received, or

(b) the defendant has failed to do a stated act or furnish stated particulars,

25 shall be evidence until the contrary is proved of the matters referred to in *paragraphs (a) and (b)*.

147.—(1) A liable person, or a person acting under the authority of the liable person, shall, without prejudice to any other penalty to which the person may be liable, be liable to a penalty under this section if the person knowingly—

Penalty for false statement or false representation.

30 (a) makes any false statement or false representation, or

(b) delivers an incorrect return,

for the purpose of obtaining—

(i) any reduction in local property tax payable by the liable person,

35 (ii) a repayment of local property tax paid by the liable person, or

(iii) a deferral in accordance with *Part 12*.

(2) The penalty imposed by *subsection (1)* shall be—

40 (a) the amount of local property tax which would have been payable had a false statement or a false representation not been made or an incorrect return not been delivered, as the case may be, or

(b) the amount of local property tax in respect of which a deferral is claimed in accordance with *Part 12*.

(3) The penalty imposed by *subsection (1)* shall not exceed €3,000.

Application of certain provisions of the Act of 1997.

**148.**—The following sections of the Act of 1997 shall apply, with any necessary modifications, to penalties under this Act as they apply to penalties under Part 47 of the Act of 1997— 5

(a) section 1059, in relation to the assessment and collection of a penalty as if it were an amount of tax,

(b) section 1062, in relation to proceedings where the penalty recoverable cannot be definitely ascertained, 10

(c) section 1063, in relation to the time limit for recovery of penalties,

(d) section 1065, in relation to the mitigation and application of penalties,

(e) section 1066, in relation to false evidence being punishable as for perjury, 15

(f) section 1067, in relation to the admissibility of statements and documents in criminal and tax proceedings, and

(g) section 1068, in relation to a failure to act within the time required by the Revenue Commissioners. 20

Interest on overdue tax.

**149.**—(1) Subject to *subsection (4)*, any local property tax payable by—

(a) a liable person, or

(b) a person who is directed by the Revenue Commissioners to deduct local property tax under *Chapter 1, 2 or 3*, as the case may be, of *Part 10*, 25

shall carry interest from—

(i) the date on which the tax is payable, or

(ii) the last day of the period within which the tax is payable,

until payment and the amount of that interest shall be determined in accordance with *subsection (2)*. 30

(2) The interest referred to in *subsection (1)* shall be determined by using the following formula:

$T \times D \times R$

where— 35

T is the local property tax payable which remains unpaid,

D is the number of days (including part of a day) in the period during which the local property tax remains unpaid, and

R is the rate of 0.0219 per cent.

(3) The interest payable under this section—

(a) shall not be allowed as a deduction in computing any income, profits or losses for any of the purposes of the Tax Acts,

(b) may be collected and recovered in like manner as an amount of local property tax,

(c) shall be payable to the Collector-General, and

(d) shall be deemed to be a debt due to the Minister for the benefit of the Central Fund.

(4) Where a liable person—

(a) elects for a method of payment in a return, and

(b) pays the amount of local property tax in the self-assessment in the return in accordance with that method,

interest shall not be charged.

**150.**—Where, after interest has been paid in relation to a payable amount of local property tax, the payable amount is reduced—

Repayment of interest.

(a) an appropriate adjustment shall be made of the amount of interest payable, and

(b) subject to section 960H of the Act of 1997 (as applied by *section 120*), a repayment shall be made of interest previously paid of such an amount as is necessary to secure that the total sum, if any, paid or payable in relation to local property tax is the same as it would have been if the amount by which the local property tax is reduced had never been due and payable.

## PART 15

### INFORMATION REQUIRED BY THE REVENUE COMMISSIONERS

**151.**—(1) Notwithstanding any enactment or rule of law, the Revenue Commissioners may, by notice in writing, request a relevant person to provide them with such information as is in the possession or control of the relevant person as the Revenue Commissioners may reasonably require for the purposes of—

Information to be provided to the Revenue Commissioners.

(a) establishing, maintaining and ensuring the accuracy of the register referred to in *section 27*, and

(b) the administration of local property tax.

(2) Where the Revenue Commissioners make a request under *subsection (1)*, the relevant person to whom the request is given shall provide such information as may be specified in the notice within the time limit specified in the notice.

(3) The information which the Revenue Commissioners may request are details in the possession or control of the relevant person of the address or addresses, as the case may be, of residential properties, and in relation to each residential property—

- (a) the name of the occupier, 5
- (b) the name of the owner,
- (c) the address contained in any geodirectory maintained by any relevant person or such other information as may allow the location of the property to be established,
- (d) any unique identification number which the relevant person has assigned to the property or, as the case may be, to any meter or other device located in the property or to the occupier or owner of that property, and 10
- (e) information in relation to the size and type of the property.

(4) The information to be provided by a relevant person under *subsection (2)* shall be provided in such form and manner as may be specified by the Revenue Commissioners. 15

(5) Where a relevant person has been requested by notice under *subsection (1)* to provide information to the Revenue Commissioners and the person fails to provide the information requested— 20

- (a) in the form and manner requested, and
- (b) within the time limit specified in the notice,

that person shall be liable to pay a penalty of €100 for each day the failure continues after the time limit specified in the notice.

(6) Where the relevant person referred to in *subsection (5)* is a body of persons, the secretary shall be liable to pay a separate penalty to the penalty referred to in that subsection of €100 for each day the failure continues after the time limit specified in the notice or a total penalty of €3,000, whichever is less. 25

Information to be provided by the Revenue Commissioners.

**152.**—(1) Notwithstanding any enactment or rule of law, the Revenue Commissioners shall, upon a request from, and at such intervals as may be specified by the Minister for Finance or the Minister for the Environment, Community and Local Government, provide that Minister of the Government with such information other than taxpayer information within the meaning of section 851A of the Act of 1997 obtained by the Revenue Commissioners pursuant to this Act as that Minister of the Government may reasonably require for the purpose of enabling him or her to perform his or her functions. 30 35

(2) For the purposes of administering local property tax, the Revenue Commissioners may request the assistance of a local authority in identifying residential properties in its functional area and in verifying the accuracy of any information it holds in relation to such properties and, for this purpose and notwithstanding any other enactment or rule of law, they may provide a local authority with such information in relation to those properties as may reasonably be required for this purpose. 40 45

(3) The Revenue Commissioners shall not provide information in accordance with *subsection (1)* unless they are satisfied that the provision by them of information obtained by them pursuant to this Act to such person will assist the person in discharging a function conferred on, or delegated to, the person by or under any enactment.

**153.**—In this Part “relevant person” means—

Relevant persons.

- (a) the Local Government Management Agency,
- (b) the Property Registration Authority,
- (c) the Private Residential Tenancies Board,
- 10 (d) the holder of a licence under section 14(1) of the Electricity Regulation Act 1999 to supply electricity or to discharge the functions of the operator of the distribution system,
- 15 (e) the holder of a natural gas licence under section 16(1) of the Gas (Interim) Regulation Act 2002,
- (f) An Post,
- (g) the Valuation Office,
- (h) Ordnance Survey Ireland,
- (i) the Minister for Social Protection,
- 20 (j) the Minister for Agriculture, Food and the Marine,
- (k) the Minister for the Environment, Community and Local Government,
- (l) the Minister for Communications, Energy and Natural Resources,
- 25 (m) the Minister for Transport, Tourism and Sport,
- (n) a local authority,
- (o) the Health Service Executive,
- (p) the National Asset Management Agency, or
- (q) the Sustainable Energy Authority of Ireland.

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## PART 16

### HOUSEHOLD CHARGE

**154.**—In this Part—

Interpretation (*Part 16*).

“liability to the household charge” means the amount of the payment provided for in section 3 of the Act of 2011 together with any late payment fee and late payment interest that is payable under section 7 of that Act that remain unpaid in respect of a relevant residential property;

35

“relevant person” means the person liable to pay the amount referred to in the immediately preceding definition.

Cessation of household charge.

**155.**—Section 3 of the Act of 2011 shall cease to apply in respect of any liability date occurring on or after 1 January 2013.

Arrears of household charge.

**156.**—(1) Where— 5

(a) a liability to the household charge is to be discharged by the relevant person making payment, on or before 30 April 2013, to the local authority in whose functional area the property is situated, and

(b) the amount that would be required to be paid, were section 7(1) of the Act of 2011 to apply and apart from this subsection, in order to discharge that liability would exceed €130, 10

then notwithstanding that section 7(1), the payment of €130 by the relevant person to that local authority, on or before the foregoing date, shall discharge that liability. 15

(2) *Subsection (3)* shall apply notwithstanding—

(a) any requirement under the Act of 2011 for a liability to the household charge to be discharged in favour of a local authority, or a relevant board (within the meaning of section 13 of that Act) in a case where one or more of a local authority’s functions have been delegated to such a board under section 13 of that Act, or 20

(b) the functions conferred by that Act on a local authority or such a board with respect to that charge’s collection, 25

where, on 1 July 2013, a household charge liability in respect of a residential property remains undischarged.

(3) Subject to *subsection (5)*, any liability to the household charge that remains undischarged on 1 July 2013 shall—

(a) be treated as a charge of €200 to local property tax that is due and payable on that date, and 30

(b) cease to be treated as a household charge liability under the Act of 2011.

(4) The charge of €200 referred to in *subsection (3)* shall be payable to the Revenue Commissioners and all of the provisions of this Act that relate to the collection of local property tax shall apply to the charge as if it were an amount of local property tax. 35

(5) *Subsection (3)* shall not apply in respect of any liability to the household charge that is the subject of legal proceedings taken by a local authority or a relevant board under the Act of 2011 where those proceedings have been commenced before 1 July 2013 and are still in being on that date. 40

(6) Where a local authority is satisfied that all or any part of a liability to the household charge in respect of a residential property situated in the functional area of the local authority has not been 45



discharged before 1 July 2013, it shall notify the Revenue Commissioners in writing of the address of the property and the name and address of the owner (within the meaning of the Act of 2011) of the property.

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## PART 17

### SUPPLEMENTARY PROVISIONS

**157.**—In each financial year commencing in the year 2014, the Minister shall pay into the Local Government Fund an amount equivalent to the local property tax (including any interest paid thereon) paid into the Central Fund during that year.

Transfer of local property tax to the Local Government Fund.

**158.**—The Act of 1997 is amended in the manner specified in the Schedule.

Amendment to the Act of 1997.

**159.**—(1) Section 1 of the Provisional Collection of Taxes Act 1927 is amended by the insertion of “, local property tax” before “or any other levy or charge”.

Extension of certain Acts.

(2) Section 39 of the Inland Revenue Regulation Act 1890 is amended by the insertion of “local property tax ” before “residential property tax”.



Item	Provision amended	Amendment
5		<p>“ ‘tax’ means any income tax, corporation tax, capital gains tax, value-added tax, excise duty, stamp duty, gift tax, inheritance tax, income levy, domicile levy, universal social charge or local property tax and includes—”.</p>
10	Section 874A	<p>In subsection (1), in the definition of “the Acts” substitute the following for paragraphs (f) and (g):</p> <p>“(f) the Stamp Duties Consolidation Act 1999, and the enactments amending or extending that Act,</p> <p>(g) Chapter IV of Part II of the Finance Act 1992, and</p> <p>(h) the <i>Finance (Local Property Tax) Act 2012</i>,”.</p>
15  20  25	Section 960A	<p>In the definition of “Acts”—</p> <p>(a) insert the following after paragraph (g):</p> <p>“(h) the <i>Finance (Local Property Tax) Act 2012</i>,”</p> <p>and</p> <p>(b) substitute, in the definition of “tax”, the following words for all the words that precede paragraphs (a) to (c) of that definition:</p> <p>“ ‘tax’ means any income tax, corporation tax, capital gains tax, value-added tax, excise duty, stamp duty, gift tax, inheritance tax, local property tax or any other levy or charge which is placed under the care and management of the Revenue Commissioners and includes—”.</p>
30	Section 960P	<p>Substitute the following for subsection (2):</p> <p>“(2) For the purposes of subsection (1)(a) of section 81 of the Act of 1988, the amount referred to in that subsection is deemed to include capital gains tax and local property tax.”.</p>
35  40	Section 960S	<p>In subsection (1), in the definition of “tax”, substitute the following for paragraph (d):</p> <p>“(d) value-added tax chargeable in accordance with the Value-Added Tax Acts, or</p> <p>(e) local property tax deductible in accordance with the <i>Finance (Local Property Tax) Act 2012</i>.”.</p>
45	Section 1001	<p>In subsection (1), substitute the following for paragraphs (a) and (b):</p> <p>“(a) Chapter 4 of this Part,</p> <p>(b) the Value-Added Tax Consolidation Act 2010, and</p> <p>(c) the <i>Finance (Local Property Tax) Act 2012</i>.”.</p>
50	Section 1002	<p>In subsection (1), in the definition of “the Acts”, insert the following after paragraph (vii):</p> <p>“(viii) the <i>Finance (Local Property Tax) Act 2012</i>,”.</p>

Item	Provision amended	Amendment	
11	Section 1006	In subsection (1), in the definition of “the Acts”, insert the following after paragraph (e):  “(f) the <i>Finance (Local Property Tax) Act 2012</i> ,”.	
12	Section 1077A	In the definition of “the Acts”, insert the following after paragraph (g):  “(h) the <i>Finance (Local Property Tax) Act 2012</i> ,”.	5
13	Section 1077E	In subsection (1)—  (a) substitute the following for the definition of “the Acts”:  “ ‘the Acts’ means the Tax Acts, the Capital Gains Tax Acts, Parts 18A, 18B, 18C, 18D of this Act and the <i>Finance (Local Property Tax) Act 2012</i> ;”,  and  (b) substitute the following for the definition of “tax”:  “ ‘tax’ means any income tax, corporation tax, capital gains tax, income levy, parking levy or local property tax; ”.	10  15
14	Section 1078	(a) In subsection (1), in the definition of “the Acts”, insert the following after paragraph (h):  “(i) the <i>Finance (Local Property Tax) Act 2012</i> ,”,  and  (b) in subsection (2), insert the following after paragraph (ii):  (iii) (i) fails to deduct local property tax required to be deducted by the person under <i>Part 10</i> of the <i>Finance (Local Property Tax) Act 2012</i> , or  (ii) fails, having made that deduction, to remit the sum deducted to the Collector-General within the time specified in <i>Chapters 1, 2 or 3</i> , as the case may be, of <i>Part 10</i> of the <i>Finance (Local Property Tax) Act 2012</i> ,”.	20  25  30  35
15	Section 1079	In subsection (1), in the definition of “the Acts”, insert the following after paragraph (g):  “(h) the <i>Finance (Local Property Tax) Act 2012</i> ,”.	40
16	Section 1086	In subsection (1), in the definition of “the Acts”, insert the following after paragraph (h):  “(i) the <i>Finance (Local Property Tax) Act 2012</i> ,”.	
17	Section 1095	In subsection (1), in the definition of “the Acts”, insert the following after paragraph (e):  “(f) the <i>Finance (Local Property Tax) Act 2012</i> ,”.	45



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**AN BILLE AIRGEADAIS (CÁIN MHAOINE ÁITIÚIL), 2012  
FINANCE (LOCAL PROPERTY TAX) BILL 2012**

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**EXPLANATORY MEMORANDUM**

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*General*

The Finance (Local Property Tax) Bill 2012 provides for the introduction in 2013 of a local property tax payable in respect of residential property. It will be collected by the Revenue Commissioners and will be self-assessed.

Liability for the local property tax will arise where a person owns a residential property on the liability date which will be 1 May 2013 for the year 2013 and, for subsequent years, 1 November in the preceding year. The tax will be based on the chargeable value (market value) of a residential property on the “valuation date”, which is to be 1 May 2013 for the 4-year period until 2016. The valuation date will then change to 1 November in the first year of each subsequent three-year consecutive period. The rate of tax is 0.18% for properties with a market value of up to €1 million and 0.25% for the part of the chargeable value of property that exceeds €1million.

Liable persons will have until 7 May 2013 to submit a statement to the Revenue Commissioners that should include a self-assessment by the person of the chargeable value and an election for a method of payment. Those who submit a return electronically will have until 28 May 2013 to do so. A variety of payment methods will be available, such as payment through the Revenue website, direct debit and cash payments through a wide range of retail outlets. Liable persons may also opt for deduction of the tax from their salaries or certain State payments. Failure to pay the tax by 1 July 2013, or 1 January in subsequent years, will result in the application of late payment interest.

Deferral of local property tax is possible in certain situations. A liable person may apply for deferral in respect of his or her sole or main residence if his or her gross income is below certain thresholds. The deferred tax remains a charge on the property until the property is sold or transferred to another person.

The Bill also contains ancillary provisions such as: information gathering, offences and penalties and Revenue powers.

## **PART 1**

### **Preliminary and general**

*Section 1* contains general provisions such as the short title and commencement provisions.

*Section 2* sets out the interpretations and definitions for the purposes of the Bill. The most important definitions are those of “chargeable value”, “liability date” and “residential property”.

“Chargeable value” is the amount on which the local property tax is to be charged. It is the market value that the property could reasonably be expected to fetch on a sale in the open market on the valuation date.

“Residential property” is any building or structure (or part of a building) which is used as, or is suitable for use as, a dwelling and includes grounds of up to one acre.

The “liability date” is the date on which the ‘ownership’ test is to be applied to determine if a property is liable to local property tax and who the liable person is, in respect of a property. The liability date for 2013 is 1 May 2013. The liability date for any other year is 1 November in the preceding year.

## **PART 2**

### **Residential Property**

*Section 3* contains the rule for determining if a residential property is to be treated as a “relevant residential property”. If a property is a residential property on the liability date in a year, it is a relevant residential property and therefore chargeable to local property tax.

This part then goes on to describe the various types of residential property that are not treated as a relevant residential property, i.e. exempt, where certain conditions are met.

*Section 4* provides for an exemption from local property tax in respect of residential property that is used wholly as a dwelling and is liable to commercial rates. Properties that have a mixture of both private and commercial use, even where commercial rates are payable, are chargeable to local property tax.

*Section 5* exempts property that was formerly the sole or main residence of the owner but that has been vacated by its owner due to long-term mental or physical infirmity and where no other person occupies the property. Registered nursing homes are also exempt.

*Section 6* exempts residential properties, that were constructed by a builder or developer but remain unsold and have not yet been used as dwellings.

*Section 7* exempts residential properties that are owned by a charity or a public body and used to provide accommodation to persons with disabilities or the elderly to enable them to live in the community. A “charity” must be granted an exemption for tax purposes by the Revenue Commissioners to avail of this exemption.

*Section 8* provides an exemption from local property tax until 2016 to first time buyers who purchase a residential property between 1 January and 31 December 2013. The exemption is subject to certain

conditions including that the property must be the person's sole or main residence. If the property is subsequently sold or ceases to be the person's main residence during the qualifying period, the exemption no longer applies.

*Section 9* provides an exemption from local property tax where a newly constructed property is purchased from a builder or developer between 1 January 2013 and 31 October 2016.

*Section 10* contains an exemption for properties situated in unfinished housing estate (commonly called "ghost estates"). The section lists the relevant circumstances to be considered by the Minister for the Environment, Community and Local Government in deciding which housing estates are to be included on the exempt list.

### **PART 3**

#### **Liable Person**

*Section 11* contains the rules to be used in determining whether a person is a liable person for the purposes of charging local property tax.

There are various types of interests a person may have in a property, only one of which will be regarded as making the holder of the interest the liable person. In general, the liable person will be the person who is the owner of the property. A person with a leasehold interest is liable if the term of the lease can equal or exceed 20 years or where a person has a life interest in the property. In the case of property held under trust, the trustees and beneficiaries are jointly and severally liable for the tax.

The section also caters for situations where a residential property is occupied rent-free on a long-term basis but where there is no proof of ownership or documentation establishing the interest that the occupier holds in the property. In such cases, the occupier is the liable person.

*Section 12* provides that the Revenue Commissioners are not required to establish ownership of a residential property for the purposes of administering the tax or enforcing the provisions of the Act.

### **PART 4**

#### **Charging Provisions**

*Section 13* specifies the date by reference to which the chargeable value of a residential property is to be established. The first valuation date will be 1 May 2013. The valuation on that date will be used to determine the liability for the years 2013 to 2016 inclusive. Thereafter, the valuation date will be 1 November in the year preceding the first year of each subsequent three-year consecutive period. The section enables the Minister for Finance to change the valuation date by Order.

*Section 14* provides that where the liable person changes between valuation dates, the chargeable value that applied at the first valuation date will continue to apply to the new liable person. A property that is not a relevant residential property on 1 May 2013 or on the first valuation date in any consecutive 3 year period after 2016 will be exempt until the next valuation date.

*Section 15* provides that where a liable person determines the market value of a property in accordance with valuation guidelines to be issued by the Revenue Commissioners and pays the amount of tax due, the Revenue Commissioners will not seek to replace this self-assessment with a Revenue assessment. This provision will not apply where the chargeable value of a property exceeds €1 million.

*Section 16* contains the charging provisions for local property tax. The tax will be introduced in 2013 and will be payable by the liable person. Joint owners are to be jointly and severally liable for the payment of the tax. This means that the Revenue Commissioners can pursue one person for the full liability and payment by that person discharges the debt of all of the jointly liable persons.

*Section 17* sets out the methodology for calculating the local property tax payable for a residential property. The section contains a table with valuation bands of €50,000 from €0 to €1 million and the respective mid-point for each valuation band. The local property tax rate of 0.18% is applied to the mid-point of a valuation band to determine the tax payable.

If the market value of a residential property exceeds €1 million a rate of 0.18% applies to the actual chargeable value, without reference to the mid-point of a band, up to €1 million and a rate of 0.25% applies to the remainder of the chargeable value, which exceeds €1 million.

The tax payable in 2013 will be reduced by 50%.

*Section 18* provides that where a person is liable to the tax in respect of more than one property, the tax is calculated separately in respect of each property.

*Section 19* contains definitions that are used in this Part.

*Section 20* enables local authorities to increase or decrease the rate of local property tax by a “local adjustment factor” on properties located in their area. This factor cannot exceed +15% or –15%. The Minister for the Environment, Community and Local Government may make regulations regarding the setting of the local adjustment factor.

*Section 21* provides that the local authority must notify the Revenue Commissioners of any revision of the local adjustment factor on or before 30 September of a particular year.

## **PART 5**

### **Care and management**

*Section 22* provides that the local property tax is under the care and management of the Revenue Commissioners and applies existing provisions relating to the care and management of other taxes provided for in the Taxes Consolidation Act 1997 to this tax.

*Section 23* allows the Revenue Commissioners to delegate certain acts and functions to Revenue officers acting under their authority.

*Section 24* allows the Revenue Commissioners to send documents by post and electronic means and to provide a facility for the making of returns etc. by electronic means.



*Section 25* allows the Revenue Commissioners to modify existing tax documents to include local property tax.

*Section 26* applies the usual 4-year time limit on repayments of overpaid tax that applies to other types of taxes to local property tax. A liable person can appeal against a decision of the Revenue Commissioners not to allow a repayment.

## **PART 6**

### **The Register**

*Section 27* provides that the Revenue Commissioners shall establish and maintain a register of residential properties in the State. The Commissioners may record details of a property and its ownership and assign a unique number to each property for identification purposes.

*Section 28* requires every liable person to register with the Commissioners by sending them details relating to the person and the residential property.

*Section 29* allows the requirement to register to be satisfied by the making of the return required by section 35.

*Section 30* obliges a liable person to notify the Revenue Commissioners of any changes needed to the details recorded in the register.

*Section 31* provides that, in the case of properties that are jointly owned, where a designated liable person (as defined in Part 7) registers this satisfies the registration obligations of the other liable persons in relation to that property.

*Section 32* provides that a certificate signed by a Revenue officer stating the details of a residential property entered in the register shall be evidence in any court proceedings.

## **PART 7**

### **Returns**

*Section 33* enables the Revenue Commissioners to issue a notice to a person, requiring that person to submit a return to them by the date specified in the notice.

*Section 34* provides for a recipient of a notice, who does not consider himself or herself to be a liable person, to advise the Revenue Commissioners in writing and to include any relevant supporting documentation within 30 days of the receipt of the notice. The Revenue Commissioners will then make a determination on the matter. A person who is dissatisfied with the Revenue Commissioners' determination can appeal to the Appeal Commissioners.

*Section 35* requires every liable person to prepare and submit a return to the Revenue Commissioners on or before the relevant return date. The first return is required on 7 May 2013. Provided a liable person's circumstances do not change, further returns will not be required until 7 November 2016. Thereafter returns will be required every 3 years.

*Section 36* allows a return to be made by a person authorised to do so by a liable person. Such a return is treated to all intents and purposes as if it had been made by the liable person.

*Section 37* provides that a return submitted by a company must be prepared and submitted by the company's secretary.

*Section 38* links the submission of a local property tax return with a return for income tax and corporation tax. Where a local property tax return is not submitted on time, the liable person's income tax or corporation tax return is also treated as not being submitted on time. This results in the imposition of a surcharge on the person's income tax or corporation tax liability. This liability is capped at the amount of the local property tax liability where a return is submitted.

*Section 39* outlines the details that may be required on a return.

*Section 40* obliges a liable person or a person authorised on their behalf, to include a self-assessment of the amount of tax payable and a signed declaration in a return.

*Section 41* requires the person who prepares the return to select one of the payment methods permitted by the Revenue Commissioners. The section also requires a liable person who is eligible for, and wishes to claim, a deferral to advise the Revenue Commissioners in a return. Where the liable person elects in a return to pay tax by a particular method but does not include a self-assessment the payment method selected by the liable person will apply to the collection of the Revenue estimate provided for in section 47.

*Section 42* provides that one return is to be submitted by the designated liable person provided for in section 43 in respect of jointly owned properties.

*Section 43* sets out the rules for determining the designated liable person in respect of a jointly owned residential property. The Revenue Commissioners can designate an alternative person when they consider it appropriate to do so.

*Section 44* requires liable persons who own more than one property to submit returns electronically. Taxpayers who are obliged to submit returns for other taxes electronically are also obliged to submit their local property tax return electronically.

*Section 45* permits a certificate signed by a Revenue officer stating that a return has not been submitted to be evidence in any court proceedings.

*Section 46* enables the Revenue Commissioners to require a statement of information about residential property from third parties such as management and letting agents, lessees or occupiers of property. The Revenue Commissioners must have reason to believe that a person possesses relevant information before requiring such a statement to be submitted. The section also imposes a penalty on a third party who fails to comply with this requirement.

## **PART 8**

### **Revenue estimates and assessments**

*Section 47* enables the Revenue Commissioners to estimate the local property tax payable for a particular year and to notify the liable person of the circumstances in which the amount will become due and payable.

*Section 48* allows the Revenue Commissioners to amend an estimate in certain circumstances and to notify the liable person accordingly.

*Section 49* provides that an estimate becomes due and payable where the liable person does not submit a return with a self-assessment and an election for a specified payment method before a specified date.

*Section 50* allows a liable person to displace the Revenue Commissioners' estimate by submitting a return with a self-assessment and electing for a specified payment method.

*Section 51* provides that a Revenue estimate can be discharged where the Revenue Commissioners (or, on appeal, the Appeal Commissioners) determine that the person notified of the estimate is not a liable person.

*Section 52* defines a "self-assessment" as an assessment by the liable person of the amount of tax payable by the person.

*Section 53* makes the amount of the self-assessment the amount that is payable by a liable person.

*Section 54* enables the Revenue Commissioners to make an assessment of the local property tax payable. This assessment may relate to several properties. It takes precedence over a Revenue estimate or a self-assessment and must take account of payments already made by a liable person.

*Section 55* provides that a Revenue officer can make a Revenue assessment where a self-assessment or a Revenue estimate has not been made or where a Revenue officer is not satisfied with a self-assessment.

*Section 56* requires a Revenue officer to notify a liable person of a Revenue assessment and specified details in relation to the amount of the assessment.

*Section 57* allows the Revenue Commissioners to amend a Revenue assessment in certain circumstances and to notify the liable person accordingly.

*Section 58* imposes a 4-year time limit on a Revenue officer making an assessment where a liable person has submitted a return containing a full and true disclosure. This section allows a person to appeal the making of an assessment outside of this 4-year time limit.

*Section 59* provides appeal provisions for a liable person who does not agree with a Revenue assessment. In order to appeal a liable person must submit a return and pay the amount of tax due in the self-assessment within 30 days of the notice of assessment.

*Section 60* contains the appeal provisions in relation to a Revenue assessment, where the person does not consider himself or herself a liable person.

## **PART 9**

### **Appeals**

*Section 61* provides that appeals against Revenue assessments are to be heard by the Appeal Commissioners. Their decision is final and conclusive unless a demand is made for a case stated to the High Court.

*Section 62* applies the existing income tax appeal provisions to local property tax appeals. These provisions relate to appeal procedures such as appointment and notification of time and location for hearings.

*Section 63* enables the Appeal Commissioners to require an appellant to provide information including information relating to the residential property and its ownership.

## **PART 10**

### **Deduction at source**

#### **Chapter 1 — Deduction by employers and pension providers**

*Section 64* sets out the interpretations and definitions that are used in this Chapter. These relate to monies (“net emoluments”) paid by an employer under the PAYE system. The definition of “employer” includes pension providers.

*Section 65* enables the Revenue Commissioners to direct an employer to deduct local property tax from an employee’s net emoluments (“deduction at source”). Where a liable person changes employment the Revenue Commissioners may direct the new employer to continue deduction at source unless the liable person advises otherwise.

*Section 66* sets out the circumstances in which the Revenue Commissioners may direct an employer to deduct local property tax. These include where a liable person agrees to deduction at source as a payment method in a return and situations where the liable person fails to deliver a return with an election for a payment method or defaults on a payment arrangement.

*Section 67* obliges the Revenue Commissioners to notify a liable person that the tax will be deducted from his net emoluments where the liable person fails to deliver a return with an election for a payment method or defaults on a payment arrangement.

*Section 68* provides for the continuation of deduction at source of local property tax where the liable person elects for this payment method in a return and does not notify the Revenue Commissioners that he or she would like to change payment method.

*Section 69* contains the rules for determining the amount of local property tax that an employer is directed to deduct. This can be the amount that the liable person agrees to have deducted, the amount in a Revenue estimate or an unpaid amount including interest in the case of default or an amount outstanding from the preceding year.

*Section 70* enables the Revenue Commissioners to amend directions to the employer in certain situations. These include when a deferral is claimed or the amount of local property tax payable changes.

*Section 71* allows a liable person in certain situations to withdraw his or her consent to this payment method by notifying the Revenue Commissioners and agreeing to an alternative payment method.

*Section 72* directs an employer to deduct local property tax from a liable person's net emoluments when these are being paid. The total amount is to be deducted evenly over the course of a year in accordance with the formula in this section. Employers are obliged to make up any shortfalls due to insufficient net emoluments on a particular payday as soon as possible. If this is not possible the employer must notify the Revenue Commissioners.

*Section 73* obliges an employer to notify the Revenue Commissioners if a liable person ceases employment before the full amount of tax has been deducted.

*Section 74* makes the employer accountable for the local property tax deducted. PAYE regulations (and time limits) apply to the remittance of local property tax by employers.

*Section 75* enables the Revenue Commissioners to issue a demand to an employer who fails to remit the tax due in respect of a particular period.

*Section 76* enables the Revenue Commissioners to include under-deductions of local property tax by an employer in a direction given to the employer for the following year. Alternatively, a different payment method can be agreed with the liable person.

*Section 77* requires the Revenue Commissioners to repay a liable person where the employer over deducted the local property tax payable. This is subject to the liable person having no other outstanding tax liabilities.

*Section 78* provides that a director with a material interest in a company will not be given credit for any local property tax deducted unless evidence that the tax has been remitted to the Revenue Commissioners is received.

*Section 79* obliges an employer to submit a statement after the end of the year, in line with the corresponding PAYE provisions, to the Revenue Commissioners of the amount of local property tax deducted for each liable person in their employment.

*Section 80* obliges an employer to provide each employee with a statement of the amount of local property tax deducted after the end of the year, or earlier if the employee ceases employment with the employer.

*Section 81* requires an employer to keep records relating to the deduction of local property tax for 6 years and to make them available if requested by the Revenue Commissioners.

*Section 82* provides that where an employer deducts local property tax from a liable person's net salary as directed he or she will be treated as if the net salary had been paid to the person.

## **Chapter 2 — Deduction by Minister for Social Protection**

*Section 83* sets out the interpretations and definitions that are used in this Chapter. "Net scheme payments" are payments made under various social welfare schemes after the deduction of any debts due

by a liable person to the Minister for Social Protection and any payments under Court Orders.

*Section 84* allows the Revenue Commissioners in certain circumstances to direct the Minister for Social Protection to deduct local property tax payable from a liable person's net scheme payments.

*Section 85* describes the circumstances in which the Revenue Commissioners may give a direction to the Minister for Social Protection in relation to deducting local property tax. This includes where a liable person elects for this payment method in a return or in situations of non-compliance.

*Section 86* allows a liable person in receipt of more than one social welfare payment to choose a specified scheme in a return. The Revenue Commissioners may direct that the tax is deducted from another scheme or select another method of payment where they believe the scheme chosen by liable person would adversely affect the timely payment of the tax.

*Section 87* obliges the Revenue Commissioners to notify a liable person where the Minister for Social Protection is directed to deduct the tax from a social welfare scheme where the person has not elected for this method of payment.

*Section 88* provides for the continuation of deduction from a social welfare payment of local property tax where the liable person elects for this payment method in a return and does not notify the Revenue Commissioners that he or she would like to change payment method.

*Section 89* allows a liable person to withdraw his or her consent to this payment method by notifying the Revenue Commissioners. The Revenue Commissioners will direct the Minister for Social Protection to stop the deduction, where another payment method has been agreed and a return has been submitted, if outstanding.

*Section 90* sets out the rules for determining the amount of local property tax that the Minister is directed to deduct.

*Section 91* enables the Revenue Commissioners to amend a direction to the Minister for Social Protection.

*Section 92* obliges the Minister for Social Protection to deduct a specified amount from a liable person's net scheme payment when it is paid. The Minister is not obliged to deduct the amount if this would reduce the payment below a specified minimum amount. The Minister must notify the Revenue Commissioners where the full amount cannot be deducted.

*Section 93* makes the Minister for Social Protection accountable for the local property tax deducted. The Minister must remit the tax deducted within 7 days of its being deducted.

*Section 94* obliges the Minister for Social Protection to provide information to the Revenue Commissioners at a time and in a form agreed between the Revenue Commissioners and the Minister.

*Section 95* obliges the Minister for Social Protection to notify the Revenue Commissioners if a liable person ceases to receive scheme payments before the full amount of tax has been deducted.

*Section 96* enables the Revenue Commissioners either to include under-deductions of local property tax by the Minister for Social Protection in a direction given to the Minister for the following year or to agree an alternative payment method with the person.

*Section 97* requires the Revenue Commissioners to repay a liable person where the Minister for Social Protection has over-deducted the local property tax payable.

*Section 98* allows a liable person to request a statement of the amount of local property tax deducted in a particular period.

*Section 99* requires the Minister for Social Protection to keep records relating to the deduction of local property tax for 6 years and to make them available if requested by the Revenue Commissioners.

*Section 100* provides that the Minister will be treated as if the net scheme payments were made to the liable person once the local property tax is deducted in accordance with the direction given by the Revenue Commissioners.

### **Chapter 3 — Deduction by Minister for Agriculture, Food and the Marine**

*Section 101* sets out the interpretations and definitions that are used in this Chapter.

“net scheme payments” are payments made under various agricultural schemes after the deduction of any debts due by a liable person to the Minister for Agriculture, Food and the Marine and payments under any Court Orders.

*Section 102* allows the Revenue Commissioners in certain circumstances to direct the Minister for Agriculture, Food and the Marine to deduct local property tax payable from a liable person’s agricultural scheme payments.

*Section 103* describes the circumstances in which the Revenue Commissioners may give a direction to the Minister. This includes where a liable person elects for this payment method in a return or in situations of non-compliance.

*Section 104* allows a liable person elect for deduction of the local property tax from agricultural scheme payments. The Revenue Commissioners may select another method of payment where they believe the method chosen by the liable person would adversely affect the timely payment of the tax.

*Section 105* obliges the Revenue Commissioners to notify a liable person where the Minister is directed to deduct the tax from an agricultural scheme payment in cases of non-compliance.

*Section 106* provides for the continuation of deduction from an agricultural scheme payment of local property tax where the liable person elects for this payment method in a return and does not notify the Revenue Commissioners that he or she would like to change the payment method.

*Section 107* allows a liable person to withdraw his or her consent to this payment method by notifying the Revenue Commissioners. The Revenue Commissioners will direct the Minister to stop the deduction, where another payment method has been agreed and a return has been submitted, if outstanding.



*Section 108* sets out the rules for determining the amount of local property tax that the Minister is directed to deduct.

*Section 109* enables the Revenue Commissioners to amend a direction given to the Minister.

*Section 110* obliges the Minister to deduct a specified amount from a liable person's agricultural scheme payment when it is paid. The Minister is not obliged to deduct the amount if the net scheme payments are not sufficient but the Minister must notify the Revenue Commissioners in this situation.

*Section 111* makes the Minister accountable for the local property tax deducted. The Minister must remit the tax within 7 days of its being deducted.

*Section 112* obliges the Minister to provide information to the Revenue Commissioners at a time and in a form agreed between the Revenue Commissioners and the Minister.

*Section 113* enables the Revenue Commissioners to demand from the liable person any amount not deducted or to include the amount in a direction given to the Minister for the following year.

*Section 114* requires the Revenue Commissioners to repay a liable person where the Minister over-deducted the local property tax payable.

*Section 115* obliges the Minister to provide the liable person with a statement of the amount of local property tax deducted after the end of the year.

*Section 116* requires the Minister to keep records relating to the deduction of local property tax for 6 years and to make them available if requested by the Revenue Commissioners.

*Section 117* provides that the Minister will be treated as if the agricultural scheme payments were made to the liable person once the local property tax is deducted in accordance with the direction given by the Revenue Commissioners.

#### **Chapter 4 — Deduction from State payments**

*Section 118* provides that the Minister for Finance may, by order, extend the deduction at source provisions of the preceding Chapters to payments made by other Government departments and other State bodies.

### **PART 11**

#### **Collection and enforcement**

*Section 119* specifies the payment date for local property tax as 1 July 2013 and 1 January in any later year. If an employer deducts a liable person's tax at source, the local property tax will be payable in line with the time limits that apply in the PAYE Regulations to income. Tax deducted by the Minister for Social Protection and the Minister for Agriculture, Food and the Marine will be payable within 7 days of the deduction being made.

*Section 120* applies existing provisions of the Taxes Consolidation Act 1997 to the collection and enforcement of the local property tax.



*Section 121* enables the Revenue Commissioners to allocate local property tax payments against the tax due in respect of all or any of a liable person's properties.

*Section 122* provides for the payment of local property tax through certain "payment service providers", who will operate through credit unions and a range of retail outlets. The section makes the payment service provider accountable and liable for the local property tax paid, less an associated fee, to them.

*Section 123* provides that any unpaid local property tax and monetary penalty will become a charge on the property.

*Section 124* disregards the 12-year time limit on charges in relation to the local property tax.

*Section 125* defines "sale" for the purposes of this Act, which includes compulsory purchase orders and the transfer of a property for no amount or for an amount that is significantly less than the market value.

*Section 126* obliges the liable person to pay any outstanding local property tax and monetary penalties in relation to a property before the completion of a sale.

*Section 127* provides that failure to pay any outstanding charges on a property before the completion of its sale will result in the outstanding amount remaining a charge on the property.

*Section 128* requires the Revenue Commissioners to provide a liable person with confirmation of the local property tax paid or unpaid in relation to their property.

*Section 129* excludes deferred local property tax, when the Revenue Commissioners are determining a person's tax clearance status.

## **PART 12**

### **Deferred payment of local property tax**

*Section 130* sets out the interpretations and definitions that are used in this Part. "Gross income" includes all income from all sources before any deductions from or in computing total income for income tax purposes and without regard to any amount that is exempt or disregarded for income tax purposes but excludes the payment of Child Benefit by the Department of Social Protection.

"Relevant event" is the disposal of a property by a liable person who claimed a deferral.

*Section 131* provides that a valid claim for deferral means that local property tax is not payable until a relevant event occurs and is subject to daily deferral interest of 0.011%, i.e. 4% per annum. A claim for deferral is subject to the conditions outlined in sections 132 and 133 and must be in writing.

*Section 132* sets out the conditions for a valid deferral claim. The property must be the sole or main residence of the liable person and his or her gross income must be below certain thresholds. The threshold for a single person is €15,000 and €25,000 for a married couple, civil partners or cohabiting couple. Deferral in respect of half of the local property tax payable is possible, where the gross income

is above the threshold but less than €25,000 in the case of a single person and €35,000 in the case of a couple.

*Section 133* increases the deferral threshold limits in the case of liable persons who purchased a sole or main residence with a mortgage. In this case, the thresholds provided for in *Section 132* may be increased by 80% of the mortgage interest payment. This section applies until 31 December 2017.

*Section 134* allows the continuation of deferral, where the liable person no longer satisfies the necessary conditions. Where a partner of a liable person dies and the conditions are no longer satisfied, deferral may continue until the next valuation date.

*Section 135* allows a liable person to appeal against a decision made by the Revenue Commissioners regarding the person's eligibility for a deferral.

*Section 136* enables a liable person who has claimed a deferral to make a full or partial payment of the deferred amount with this amount being credited against the oldest liabilities first.

*Section 137* provides that the deferred amount remains a charge on the property to which it relates.

*Section 138* limits the amount of local property tax that can be deferred to the chargeable value of the property.

*Section 139* provides that the deferred amount becomes payable on the occurrence of a relevant event, which includes the receipt of a windfall gain by a liable person. The Revenue Commissioners may allow the continuation of a deferral where the property passes to another person by way of a gift or inheritance and the new liable person is eligible for a deferral.

## **PART 13**

### **Revenue powers**

*Section 140* defines authorised person as a person authorised by the Revenue Commissioners to inspect a property for the purposes of determining its chargeable value. The section obliges the authorised person to provide proof of authorisation if requested.

*Section 141* allows a Revenue officer to make enquiries in relation a property and its ownership. This is subject to a 4-year time limit. However enquiries can be made after this time limit in certain situations such as non-compliance.

*Section 142* provides for an appeal to the Appeal Commissioners against the making of enquiries by a Revenue officer, which are outside the 4-year time limit. The liable person has 30 days to appeal in writing. The officer must suspend all enquiries pending the outcome of the appeal.

*Section 143* allows an authorised person to inspect a property to determine its chargeable value. The section obliges the person occupying the property to allow the authorised person inspect the property at all reasonable times. The Revenue Commissioners may provide the authorised person with information that is necessary to value the property.

*Section 144* enables an authorised officer of the Revenue Commissioners to inspect records held by an employer, the Minister for Social Protection and the Minister for Agriculture, Food and the Marine, which relate to the deduction of local property tax.

## **PART 14**

### **Offences and penalties**

*Section 145* imposes certain penalties for failure to deduct local property tax at source as directed. A penalty also applies for failure to submit statements of particulars, to retain records and for non-remittance of the tax deducted.

*Section 146* imposes a maximum penalty of €3,000 on a liable person who fails to submit a return or fails to include all required information in a return having been required by a Revenue officer to do so.

*Section 147* makes a person who knowingly makes a false statement for the purposes of reducing the amount of local property tax pay, liable to a penalty. This is subject to a maximum of €3,000.

*Section 148* applies existing tax provisions in the Taxes Consolidation Act 1997 relating to mitigation, assessment and collection of penalties to the local property tax.

*Section 149* provides for the charging of interest on late payment of local property tax. A daily rate of 0.0219%, i.e. 8% per annum, is applied to the outstanding amount from the payment date provided for in *Section 119* to the date the tax is paid. No interest is chargeable where the tax is paid in full in accordance with the payment method specified in a return.

*Section 150* obliges the Revenue Commissioners to make any necessary adjustment and to repay interest paid where the amount of local property tax payable is reduced.

## **PART 15**

### **Information to be provided to the Revenue Commissioners**

*Section 151* obliges certain persons to provide the Revenue Commissioners, when required to do so, with certain information relating to a property and its ownership that the Revenue Commissioners require to carry out their functions. This section imposes a daily penalty of €100 where a person fails to provide the requested information.

*Section 152* requires the Revenue Commissioners to provide information other than confidential tax payer information to the Minister for Finance or the Minister for the Environment, Community and Local Government. The section enables the Revenue Commissioners to request the assistance of a local authority in relation to identifying residential properties in its area and verifying the accuracy of any information it holds about them and enables them to provide information to a local authority for this purpose.

*Section 153* contains a list of relevant persons from whom the Revenue Commissioners may request information.

## **PART 16**

### **Household charge**

*Section 154* defines “household charge liability” for this Part as the amount of household charge outstanding, late payment fees and late payment interests imposed under the Local Government (Household Charge) Act 2011.

*Section 155* provides that the household charge will no longer apply from 1 January 2013.

*Section 156* provides for the capping of household charge arrears paid on or before 30 April 2013 at €130. Amounts outstanding on 1 July 2013 will be treated as a local property tax of €200 and will be payable to the Revenue Commissioners with all the provisions of this Act in relation to collection and enforcement applying accordingly.

## **PART 17**

### **Supplementary provisions**

*Section 157* provides for payment of local property tax by the Minister for Finance into the Local Government Fund from 2014.

*Section 158* provides for certain consequential amendments to the Taxes Consolidation 1997. These are contained in a Schedule to this Act.

*Section 159* applies the provisions of Provisional Collection of Taxes Act 1927 and the Inland Revenue Regulation Act 1890 to the local property tax.

*Department of Finance,  
6 December, 2012.*