FINANCE (LOCAL PROPERTY TAX) ACT 2012 (SECTION 13(3)) ORDER 2020
S.I. No. 458 of 2020

FINANCE (LOCAL PROPERTY TAX) ACT 2012 (SECTION 13(3))
ORDER 2020

I, PASCHAL DONOHUE, Minister for Finance, in exercise of the powers conferred on me by section 13(3) of the Finance (Local Property Tax) Act 2012 (No. 52 of 2012), hereby order as follows:

1. This Order may be cited as the Finance (Local Property Tax) Act 2012 (Section 13(3)) Order 2020.


3. The valuation date referred to in subsection (2) of section 13 of the Finance (Local Property Tax) Act 2012 (No.52 of 2012) is altered by the substitution of the following paragraphs for paragraphs (a) and (b) (as last altered by the 2019 Order) of that subsection:

   (a) 1 May 2013 for the years 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021, and

   (b) for each consecutive 3-year period after the year 2021, 1 November in the year preceding the first year of the particular 3-year period.”.

4. The 2019 Order is revoked

GIVEN under my Official Seal,

PASCHAL DONOHUE,
Minister for Finance.

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 27th October, 2020.
EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order defers the revaluation date for the local property tax from 1 November 2020 to 1 November 2021.