



STATUTORY INSTRUMENTS.

S.I. No. 166 of 2019



FINANCE (LOCAL PROPERTY TAX) ACT 2012 (SECTION 13 (3))
ORDER 2019

S.I. No. 166 of 2019

Finance (Local Property Tax) Act 2012 (Section 13 (3)) Order 2019

I, PASCHAL DONOHOE, 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 2019.

2. 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) of that subsection:

- (a) 1 May 2013 for the years 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020, and
- (b) For each consecutive 3-year period after the year 2020, 1 November in the year preceding the first year of the particular 3 year period”.



GIVEN under my Official Seal,
18 April 2019

PASCHAL DONOHOE,
Minister for Finance.

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 2019 to 1 November 2020.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
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