



---

*Number 50 of 2015*

---

**Finance (Local Property Tax) (Amendment) Act 2015**

---





---

*Number 50 of 2015*

---

**FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT 2015**

---

CONTENTS

Section

1. Definition
2. Amendment of section 3 of Principal Act
3. Amendment of section 8 of Principal Act
4. Amendment of section 9 of Principal Act
5. Amendment of section 10A of Principal Act
6. Amendment of section 10B of Principal Act
7. Amendment of Section 13 of Principal Act
8. Amendment of section 14 of Principal Act
9. Amendment of section 15A of Principal Act
10. Amendment of section 35 of Principal Act
11. Amendment of section 153 of Principal Act
12. Short title

[No. 50.]

*Finance (Local Property Tax)  
(Amendment) Act 2015.*

[2015.]

ACTS REFERRED TO

Finance (Local Property Tax) Act 2012 (No. 52)

Medical Practitioners Act 2007 (No. 25)

Pyrite Resolution Act 2013 (No. 51)



---

*Number 50 of 2015*

---

## **FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT 2015**

---

An Act to amend the Finance (Local Property Tax) Act 2012 and to provide for related matters. [20th December, 2015]

**Be it enacted by the Oireachtas as follows:**

### **Definition**

1. In this Act “Principal Act” means the Finance (Local Property Tax) Act 2012.

### **Amendment of section 3 of Principal Act**

2. The Principal Act is amended in section 3 by the substitution of “4 to 10B” for “4 to 10”.

### **Amendment of section 8 of Principal Act**

3. Section 8 of the Principal Act is amended in subsection (1) by the substitution of “in the years 2013, 2014, 2015, 2016, 2017 and 2018” for “in the years 2013, 2014 and 2015”.

### **Amendment of section 9 of Principal Act**

4. Section 9 of the Principal Act is amended by the substitution of “31 October 2019” for “31 October 2016” in both places where it occurs.

### **Amendment of section 10A of Principal Act**

5. Section 10A of the Principal Act is amended—
  - (a) by the substitution of the following subsection for subsection (3):

“(3) Subject to subsection (4), a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

    - (a) a certificate under and in accordance with regulations under subsection (1) has been issued in relation to it,
    - (b) the property has been included in the pyrite remediation scheme,
    - (c) the property has been or is being remediated in satisfaction of a claim made and settled under structural warranty insurance, structural warranty guarantee or some other form of insurance, or

(d) the person who constructed the property, or who caused the property to be constructed (in this section referred to as the ‘builder’) remediates the property or puts the liable person in relation to that property in sufficient funds to remediate the property,

and, in the case of a property referred to in paragraph (c) or (d), the Revenue Commissioners confirm, under subsection (3A), that the residential property shall not be so regarded.”,

(b) by the insertion of the following subsection after subsection (3):

“(3A) (a) A liable person may, in relation to a property referred to in subsection (3)(c) or (d), make an application in writing to the Revenue Commissioners for confirmation that the property shall not, for the purposes of this Act, be regarded as a relevant residential property.

(b) For the purpose of an application under paragraph (a), the Revenue Commissioners may specify the form of an application and may require that the following information is provided to them:

(i) the address of the residential property;

(ii) the nature and extent of the pyritic damage;

(iii) any documentation provided by a competent person (within the meaning of the Pyrite Resolution Act 2013) in relation to the person’s assessment of the pyritic damage;

(iv) the results of any testing carried out on the property to establish the extent of the pyritic damage;

(v) any documentation provided in relation to a claim or settlement under structural warranty insurance, structural warranty guarantee or some other form of insurance;

(vi) any documentation provided by the builder of the property in relation to the remediation of that property;

(vii) such certificate of remediation as may be required by the standard for remediation;

(viii) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.

(c) No confirmation shall be given by the Revenue Commissioners on an application under paragraph (a) unless they are satisfied that paragraph (c) or (d), of subsection (3) applies in relation to a residential property.”,

(c) by the insertion of the following subsection after subsection (3A) (inserted by *paragraph (b)*):

“(3B) For the purposes of subsection (3A), the Revenue Commissioners shall publish guidelines in relation to—

- (a) the manner in which an application shall be made,
- (b) the information or documentation required to be provided by the liable person in support of the application, and
- (c) any other information or documentation that the Revenue Commissioners consider to be relevant for the purpose of considering an application.”,

(d) by the substitution of the following subsection for subsection (4):

“(4) Notwithstanding subsection (3) and subject to subsection (5), a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property in relation to six consecutive liability dates commencing with the first liability date on or before which, in so far as it relates to a property referred to—

- (a) in subsection (3)(a), a certificate under and in accordance with regulations made under subsection (1) has been issued in relation to the property, or
- (b) in subsection (3)(b), the liable person was notified under the Pyrite Resolution Act 2013 that the residential property has been included in the pyrite remediation scheme.”,

(e) by the insertion of the following subsection after subsection (4):

“(4A) Where subsection (3)(b) applies in relation to a residential property and the liable person in relation to that property was notified under the Pyrite Resolution Act 2013, before the coming into operation of this section, that the property is included in the pyrite remediation scheme the Revenue Commissioners shall, subject to subsection (4) and on receipt of a claim for repayment by the liable person, repay to that person any local property tax that was paid in respect of any liability date falling between the date of the notice and that coming into operation.”,

(f) by the insertion of the following subsection after subsection (4A) (inserted by *paragraph (e)*):

“(4B) (a) Where paragraph (c) or (d) of subsection (3) applies, the confirmation in writing given by the Revenue Commissioners under subsection (3A) shall specify a date (in this subsection referred to as the ‘effective date’), for the purposes of this subsection.

- (b) The effective date shall be the date on which—

- (i) where paragraph (c) of subsection (3) applies, the funds are provided in satisfaction of a claim for the remediation of the property, or
  - (ii) where paragraph (d) of subsection (3) applies, the builder completes the remediation of the property or provides sufficient funds for the remediation of the property,
- but in either case shall not be earlier than 2 May 2013.
- (c) Notwithstanding subsection (3) and subject to subsection (5), a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property in relation to six consecutive liability dates commencing with the first liability date after the effective date.
  - (d) The Revenue Commissioners shall, subject to this subsection, and on receipt of a claim for repayment by the liable person, repay to that person any local property tax that was paid by the person in respect of any liability date falling between the effective date and the coming into operation of this subsection.”,

and

- (g) by the insertion of the following subsection after subsection (6):

“(7) In this section—

‘pyrite remediation scheme’ has the meaning assigned to it by the Pyrite Resolution Act 2013;

‘remediation’ means remediation carried out in accordance with the standard for remediation;

‘standard for remediation’ has the meaning assigned to it by the Pyrite Resolution Act 2013.”.

#### **Amendment of section 10B of Principal Act**

- 6.** Section 10B of the Principal Act is amended—

- (a) by the substitution of the following subsection for subsection (1):

“(1) A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where the property is occupied by an incapacitated individual as his or her sole or main residence and—

- (a) either—

- (i) the individual is a person—

- (I) to whom paragraph (b) of section 189(1) of the Act of 1997 applies, or



(II) who is a beneficiary under a qualifying trust (within the meaning of section 189A(1) of the Act of 1997),

or

(ii) the individual is not a person referred to in clause (I) or (II) of subparagraph (i) and the Revenue Commissioners confirm, under subsection (1A), that the residential property shall not, for the purposes of this Act, be regarded as a relevant residential property,

and

(b) the property is—

(i) acquired because of its suitability for occupation by such an incapacitated individual, or

(ii) adapted to render it more suitable for occupation by such an incapacitated individual and the cost of the adaptation, on completion of that adaptation, exceeds an amount that is equivalent to one-quarter of the chargeable value of that property before it was adapted.”,

(b) by the insertion of the following subsection after subsection (1):

“(1A) (a) Where subparagraph (ii) of subsection (1)(a) applies, a liable person in relation to a residential property may make an application in writing to the Revenue Commissioners for confirmation, in relation to the property that it shall not, for the purposes of this Act, be regarded as a relevant residential property.

(b) For the purpose of an application under paragraph (a), the Revenue Commissioners may specify the form of an application, and may require that the following information is provided to them:

(i) details of the residential property and the reason why it was acquired or adapted and considered to be suitable for occupation by the incapacitated individual;

(ii) a description of the adaptation referred to in subsection (1);

(iii) the cost of the adaptation;

(iv) the date of completion of the adaptation;

(v) the chargeable value attributable to the adaptation;

(vi) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.

- (c) For the purpose of an application under paragraph (a), the Revenue Commissioners may also require that the following information is provided by the general practitioner of the incapacitated person:
- (i) the nature and extent of the incapacity;
  - (ii) the extent to which the incapacity affects the person's mobility;
  - (iii) the reason the general practitioner considers the adaptation to have been necessary;
  - (iv) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.
- (d) No confirmation shall be given by the Revenue Commissioners on an application under paragraph (a) unless they are satisfied that—
- (i) the residential property was acquired because of its suitability for, or adapted to make it more suitable for, occupation by the incapacitated individual,
  - (ii) subparagraph (i) of subsection (1)(a) does not apply to him or her, and
  - (iii) where the property was adapted the cost of adaptation exceeds the cost referred to in subparagraph (ii) of subsection (1)(b).”,
- (c) by the insertion of the following subsection after subsection (1A) (inserted by *paragraph (b)*):
- “(1B) For the purposes of subsection (1A), the Revenue Commissioners shall publish guidelines in relation to—
- (a) the manner in which an application is to be made,
  - (b) the information or documentation required to be provided in relation to the property and the incapacitated individual in support of the application, and
  - (c) any other information that the Revenue Commissioners consider to be relevant for the purpose of considering an application.”,
- and
- (d) by the insertion of the following subsection after subsection (2):
- “(3) In this section—
- ‘incapacitated individual’ has the meaning assigned to it by section 189A of the Act of 1997;
- ‘general practitioner’, in relation to an incapacitated individual, means the medical practitioner, for the time being registered in the register of medical practitioners established under section 43 of the Medical

Practitioners Act 2007, who provides a general practitioner medical service to the incapacitated individual.”.

#### **Amendment of Section 13 of Principal Act**

7. Section 13 of the Principal Act is amended in subsection (2)—

- (a) in paragraph (a), by the substitution of “for the years 2013, 2014, 2015, 2016, 2017, 2018 and 2019” for “for the years 2013, 2014, 2015 and 2016”, and
- (b) in paragraph (b), by the substitution of “year 2019” for “year 2016”.

#### **Amendment of section 14 of Principal Act**

8. Section 14 of the Principal Act is amended in subsection (2) by the substitution of “year 2019” for “year 2016”.

#### **Amendment of section 15A of Principal Act**

9. (1) Section 15A of the Principal Act is amended—

- (a) in subsection (1) by the substitution of “€50,000” for “any value attributable solely to that adaptation of it”,

(b) in subsection (2)—

- (i) by the substitution of the following for paragraph (a):

“(a) either—

- (i) a grant in respect of the cost of the work referred to in subsection (1) was paid under either—

(I) the Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007 (S.I. No. 670 of 2007), or

(II) Regulation 4 of the Housing (Disabled Persons and Essential Repairs Grants) Regulations 2001 (S.I. No. 607 of 2001),

or

- (ii) a grant referred to in subparagraph (i) was not paid and the Revenue Commissioners confirm in writing, under subsection (4A), the reduction in the chargeable value of the property,”

(ii) in paragraph (b), by the deletion of “and”,

(iii) by the insertion of the following paragraph after paragraph (b):

“(bb) the chargeable value of the relevant residential property is increased as a result of the adaptation referred to in subsection (1), and”,

and

(iv) in paragraph (c), by the substitution of “including, where such a grant was paid,” for “including”,

(c) by the substitution of the following subsection for subsection (3):

“(3) The maximum amount by which the chargeable value of a relevant residential property may be reduced for the purposes of subsection (1) shall be €50,000.”,

(d) by the substitution of the following subsection for subsection (4):

“(4) The increase in the chargeable value of the relevant residential property as a result of the adaptation referred to in subsection (1) shall be established on completion of that adaptation.”,

(e) by the insertion of the following subsection after subsection (4):

“(4A) (a) Where subparagraph (ii) of subsection (2)(a) applies, a liable person may make an application to the Revenue Commissioners for confirmation in writing, in relation to a relevant residential property referred to in subsection (1), of the reduction in the chargeable value of the property.

(b) For the purpose of an application under paragraph (a), the Revenue Commissioners may specify the form of an application, and may require that the following information is provided to them:

(i) details of the residential property;

(ii) a description of the adaptation referred to in subsection (1);

(iii) the cost of the adaptation;

(iv) the date of completion of the adaptation;

(v) the chargeable value attributable to the adaptation;

(vi) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.

(c) For the purpose of an application under paragraph (a), the Revenue Commissioners may also require that the following information is provided by the general practitioner of the person who has a disability:

(i) the nature and extent of the disability;

(ii) the extent to which the disability affects the person’s mobility;

(iii) the reason the general practitioner considers the adaptation to have been necessary;

- (iv) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.
- (d) No confirmation shall be given by the Revenue Commissioners on an application under paragraph (a) unless they are satisfied that—
  - (i) a relevant residential property has been adapted for the purposes specified in subsection (1), and
  - (ii) subparagraph (i) of subsection (2)(a) does not apply.
- (e) In this subsection “general practitioner”, in relation to a person who has a disability, means the medical practitioner, for the time being registered in the register of medical practitioners established under section 43 of the Medical Practitioners Act 2007, who provides a general practitioner medical service to the person who has a disability.”

and

- (f) by the insertion of the following subsection after subsection (4A) (inserted by *paragraph (e)*):

“(4B) For the purposes of subsection (4A), the Revenue Commissioners shall publish guidelines in relation to—

- (a) the manner in which an application is to be made,
  - (b) the information or documentation to be furnished in relation to the property and the person who has a disability in support of the application, and
  - (c) any other information that the Revenue Commissioners consider to be relevant for the purpose of considering the application.”.
- (2) The amendment of section 15A under *paragraph (a)* of *subsection (1)* shall apply in relation to the liability date 1 November 2016 and each subsequent liability date.

#### **Amendment of section 35 of Principal Act**

**10.** The Principal Act is amended in section 35—

- (a) in subsections (2) and (4)(a), by the substitution of “1 November 2014, 1 November 2015, 1 November 2016, 1 November 2017 and 1 November 2018” for “1 November 2014 and 1 November 2015”, and
- (b) in subsection (5), by the substitution of “1 November 2019” for “1 November 2016”.

#### **Amendment of section 153 of Principal Act**

**11.** The Principal Act is amended in the definition of “relevant person” in section 153—

- (a) in paragraph (p) by the deletion of “or”,
- (b) in paragraph (q) by the substitution of “Ireland,” for “Ireland.”, and
- (c) by the insertion of the following paragraphs after paragraph (q):
  - “(r) the Pryite Resolution Board,
  - (s) the Personal Injuries Assessment Board, or
  - (t) the Courts Service of Ireland.”.

**Short title**

- 12.** This Act may be cited as the Finance (Local Property Tax) (Amendment) Act 2015.