



Number 31 of 2021

Finance (Local Property Tax) (Amendment) Act 2021



Number 31 of 2021

FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT 2021

CONTENTS

PART 1

PRELIMINARY AND GENERAL

Section

1. Short title
2. Definitions
3. Application

PART 2

AMENDMENTS TO PART 1 OF PRINCIPAL ACT

4. Amendment of section 2 of Principal Act
5. Residential property

PART 3

AMENDMENTS TO PART 2 OF PRINCIPAL ACT

6. Amendment of section 3 of Principal Act
7. Application of exemptions
8. Amendment of section 4 of Principal Act
9. Amendment of section 5 of Principal Act
10. Amendment of section 6 of Principal Act
11. Amendment of section 7 of Principal Act
12. Amendment of section 7A of Principal Act
13. Amendment of section 8 of Principal Act
14. Amendment of section 9 of Principal Act
15. Amendment of section 10 of Principal Act
16. Amendment of section 10A of Principal Act
17. Amendment of section 10B of Principal Act
18. Additional exemptions

PART 4

AMENDMENTS TO PART 3 OF PRINCIPAL ACT

19. Amendment of section 11 of Principal Act

PART 5

AMENDMENTS TO PART 4 OF PRINCIPAL ACT

20. Amendment of section 13 of Principal Act
21. Valuation of properties completed or refurbished after valuation date
22. Amendment of section 14 of Principal Act
23. Deletion of section 15 of Principal Act
24. Amendment of section 17 of Principal Act
25. Amendment of section 19 of Principal Act
26. Amendment of section 20 of Principal Act
27. Amendment of section 21 of Principal Act

PART 6

AMENDMENTS TO PART 7 OF PRINCIPAL ACT

28. Amendment of section 34 of Principal Act
29. Amendment of section 35 of Principal Act
30. Amendment of section 38 of Principal Act
31. Particulars in relation to use of dwelling
32. Claim for exemption under Part 2 of Principal Act
33. Amendment of section 43 of Principal Act

PART 7

AMENDMENTS TO PART 8 OF PRINCIPAL ACT

34. Amendment of section 47 of Principal Act
35. Amendment of section 59 of Principal Act

PART 8

AMENDMENTS TO PART 11 OF PRINCIPAL ACT

36. Amendment of section 129 of Principal Act

PART 9

AMENDMENTS TO PART 12 OF PRINCIPAL ACT

37. Amendment of section 131 of Principal Act
38. Amendment of section 132 of Principal Act

39. Amendment of section 133 of Principal Act

PART 10

AMENDMENTS TO PART 14 OF PRINCIPAL ACT

40. Amendment of section 149 of Principal Act

PART 11

CONSEQUENTIAL AMENDMENTS TO ACT OF 1997

41. Amendment of section 959AF of Act of 1997
42. Amendment of section 991B of Act of 1997
43. References to Finance (Local Property Tax) Act 2012 in Act of 1997

PART 12

CONSEQUENTIAL AMENDMENTS TO OTHER ACTS

44. Amendment of section 1 of Standards in Public Office Act 2001
45. Amendment of section 101 of Ministers and Secretaries (Amendment) Act 2011
46. Amendment of section 55 of Housing (Miscellaneous Provisions) Act 2014

ACTS REFERRED TO

British-Irish Agreement Act 1999 (No. 1)

Capital Acquisitions Tax Consolidation Act 2003 (No. 1)

Finance (1909-1910) Act 1910 (10 Edw. 7, c.8)

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

Housing (Miscellaneous Provisions) Act 1992 (No. 18)

Housing (Miscellaneous Provisions) Act 2014 (No. 21)

Ministers and Secretaries (Amendment) Act 2011 (No. 10)

Property Values (Arbitrations and Appeals) Act 1960 (No. 45)

Pyrite Resolution Act 2013 (No. 51)

Stamp Duties Consolidation Act 1999 (No. 31)

Standards in Public Office Act 2001 (No. 31)

Taxes Consolidation Act 1997 (No. 39)

Value-Added Tax Consolidation Act 2010 (No. 31)



Number 31 of 2021

FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT 2021

An Act to amend the Finance (Local Property Tax) Act 2012; to amend the Taxes Consolidation Act 1997; to amend the Standards in Public Office Act 2001; to amend the Ministers and Secretaries (Amendment) Act 2011; to amend the Housing (Miscellaneous Provisions) Act 2014; and to provide for related matters.

[22nd July, 2021]

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title

1. This Act may be cited as the Finance (Local Property Tax) (Amendment) Act 2021.

Definitions

2. In this Act—

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

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

Application

3. The amendment of the Principal Act effected by the following provisions shall apply only in respect of the year 2022 and each subsequent year:
 - (a) *sections 4(b) and 5;*
 - (b) *Part 3, other than sections 10, 13, 14 and 15, and paragraphs (c)(i), (d) and (e) of section 16;*
 - (c) *section 19(a);*
 - (d) *Part 5, other than sections 20, 22(c), 26(a) and 27;*
 - (e) *Part 6, other than sections 29(d) and 31;*
 - (f) *Part 7;*

- (g) *Part 9*, other than *section 39*;
- (h) *section 41*.

PART 2

AMENDMENTS TO PART 1 OF PRINCIPAL ACT

Amendment of section 2 of Principal Act**4.** Section 2 of the Principal Act is amended—

- (a) by the insertion of the following definitions:

“ ‘approved housing body’ means a body approved of or standing approved of, under, or for the purposes of, section 6 of the Housing (Miscellaneous Provisions) Act 1992;

‘valuation date’ shall be construed in accordance with section 13(1);

‘valuation period’ shall be construed in accordance with section 13(1A);”,

and

- (b) by the substitution of the following definition for the definition of “residential property”:

“ ‘residential property’ shall be construed in accordance with section 2A;”.

Residential property**5.** The Principal Act is amended by the insertion of the following section after section 2:

“**2A.** (1) In this Act, ‘residential property’ means any building which is in use as, or is suitable for use as, a dwelling.

(2) A shed, outhouse, garage or other building which is appurtenant to or usually enjoyed with a residential property shall be considered, for the purposes of this Act, to form part of the residential property.

(3) Subject to subsection (4), yards, gardens or other lands appurtenant to or usually enjoyed with a residential property as its garden or grounds shall be considered, for the purposes of this Act, to form part of the residential property.

(4) Where the total area of the yards, gardens and other lands, referred to in subsection (3), exceeds 0.4047 hectares, only those parts of such yards, gardens and other lands, which would be the most suitable for occupation and enjoyment with the dwelling, up to a total area (exclusive of the area, at ground level, of the building referred to in subsection (1)) of 0.4047 hectares, shall form part of the residential

property.”.

PART 3

AMENDMENTS TO PART 2 OF PRINCIPAL ACT

Amendment of section 3 of Principal Act

6. Section 3 of the Principal Act is amended by the substitution of “sections 3A to 10D” for “sections 4 to 10B”.

Application of exemptions

7. The Principal Act is amended by the insertion of the following section after section 3:

“3A. Section 4, 5, 7, 7A, 10A, 10B, 10C or 10D, as the case may be, shall not apply in respect of a relevant residential property unless the person who prepares the return for the property has specified in the return, in accordance with section 41A, that the property should not, in accordance with section 4, 5, 7, 7A, 10A, 10B, 10C or 10D, as the case may be, be regarded, for the purposes of section 16(1), as a relevant residential property.”.

Amendment of section 4 of Principal Act

8. Section 4 of the Principal Act is amended by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”.

Amendment of section 5 of Principal Act

9. Section 5 of the Principal Act is amended, in subsection (2)—

- (a) by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”,
- (b) by the substitution of “occupied by a person, being a liable person in relation to that property,” for “occupied by a person who, apart from this paragraph, would be a liable person,”, and
- (c) by the substitution of “provided that the property is not occupied by any other liable person in relation to that property,” for “provided that the property is not occupied by any other person,”.

Amendment of section 6 of Principal Act

10. Section 6 of the Principal Act is amended by the substitution of “as a relevant residential property in relation to the liability dates in the years 2013 to 2020” for “as a relevant residential property”.

Amendment of section 7 of Principal Act

11. Section 7 of the Principal Act is amended, in subsection (2), by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”.

Amendment of section 7A of Principal Act

12. Section 7A of the Principal Act is amended by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”.

Amendment of section 8 of Principal Act

13. Section 8 of the Principal Act is amended, in subsection (1), by the substitution of “as a relevant residential property in relation to the liability dates in the years 2013 to 2020” for “as a relevant residential property in respect of the liability dates in the years 2013, 2014, 2015, 2016, 2017 and 2018”.

Amendment of section 9 of Principal Act

14. Section 9 of the Principal Act is amended—
- (a) by the substitution of “31 October 2021” for “31 October 2019” in each place where it occurs, and
 - (b) by the substitution of “a relevant residential property in relation to any liability date” for “a relevant residential property in respect of any liability date”.

Amendment of section 10 of Principal Act

15. Section 10 of the Principal Act is amended, in subsection (2), by the substitution of “as a relevant residential property in relation to the liability dates in the years 2013 to 2020” for “as a relevant residential property”.

Amendment of section 10A of Principal Act

16. Section 10A of the Principal Act is amended—
- (a) in subsection (3), by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”,
 - (b) in subsection (3A)(a), by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”,
 - (c) in subsection (4)—
 - (i) by the substitution of “subject to subsections (5) and (6A)” for “subject to subsection (5)”, and
 - (ii) by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”,
 - (d) in subsection (4B)(c), by the substitution of “subject to subsections (5) and (6A)”

for “subject to subsection (5)”, and

(e) by the insertion of the following subsection after subsection (6):

“(6A) Notwithstanding subsections (3) and (4), a residential property shall be regarded as a relevant residential property where—

- (a) a certificate under and in accordance with regulations made under subsection (1) is issued in relation to the property,
- (b) the liable person in relation to the property is notified under the Pyrite Resolution Act 2013 that the property has been included in the pyrite remediation scheme, or
- (c) the liable person in relation to the property makes an application under subsection (3A),

after the end of the period of 2 years commencing on the date of the passing of the *Finance (Local Property Tax) (Amendment) Act 2021*.”.

Amendment of section 10B of Principal Act

17. Section 10B of the Principal Act is amended, in subsection (1), by the substitution of “for the purposes of section 16(1)” for “for the purposes of this Act”.

Additional exemptions

18. The Principal Act is amended by the insertion of the following sections after section 10B:

“North-South implementation bodies

10C. A residential property shall not, for the purposes of section 16(1), be regarded as a relevant residential property where the liable person in relation to the property is an implementation body (within the meaning of the British-Irish Agreement Act 1999).

Properties constructed using defective concrete blocks

10D. (1) Subject to subsection (4), a residential property that has been damaged as a result of the use of defective concrete blocks in its construction shall not, for the purposes of section 16(1), be regarded as a relevant residential property where—

- (a) a confirmation of eligibility in relation to the property has been issued,
- (b) 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
- (c) 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 (b) or (c), the Revenue Commissioners confirm, under subsection (2), that the residential property shall not be so regarded.

- (2) (a) A liable person may, in relation to a property referred to in subsection (1)(b) or (c), make an application in writing to the Revenue Commissioners for confirmation that the property shall not, for the purposes of section 16(1), be regarded as a relevant residential property.
- (b) For the purposes 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 damage caused by the use of defective concrete blocks in the construction of the property;
 - (iii) any documentation provided by a competent engineer;
 - (iv) the results of any testing carried out at the property to establish the damage caused by the use of defective concrete blocks;
 - (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) a certificate of 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 in respect of an application under paragraph (a) unless they are satisfied that paragraph (b) or (c) of subsection (1) applies in relation to a residential property.
- (3) For the purposes of subsection (2), the Revenue Commissioners shall publish guidance in relation to—
- (a) the manner in which an application shall be made,
 - (b) the information or documentation 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.

- (4) Notwithstanding subsection (1), a residential property shall not, for the purposes of section 16(1), 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 in subsection (1)(a), a confirmation of eligibility has been issued, where that first liability date falls on or after 1 November 2021.
- (5) (a) Where paragraph (b) or (c) of subsection (1) applies in relation to a residential property, the confirmation in writing given by the Revenue Commissioners under subsection (2) 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—
- (i) where paragraph (b) of subsection (1) applies, the date on which the funds are provided in satisfaction of a claim for the remediation of the property,
- (ii) where paragraph (c) of subsection (1) applies, the date on which the builder completes the remediation of the property or provides sufficient funds for the remediation of the property, or
- (iii) 31 October 2021, where the date that would result from the application of subparagraph (i) or (ii) is before that date.
- (c) Notwithstanding subsection (1), a residential property shall not, for the purposes of section 16(1), be regarded as a relevant residential property in relation to six consecutive liability dates commencing with the first liability date after the effective date.
- (6) In this section, ‘certificate of remediation’, ‘competent engineer’, ‘confirmation of eligibility’ and ‘defective concrete blocks’ have the meanings assigned to them, respectively, by the Dwellings Damaged by the Use of Defective Concrete Blocks in Construction (Remediation) (Financial Assistance) Regulations 2020 (S.I. No. 25 of 2020).”.

PART 4

AMENDMENTS TO PART 3 OF PRINCIPAL ACT

Amendment of section 11 of Principal Act

19. Section 11 of the Principal Act is amended—

- (a) by the insertion of the following subsection after subsection (1):

“(1A) Where—

- (a) a local authority or an approved housing body enters into a lease in relation to a relevant residential property, and
 - (b) the terms of the lease are such that the local authority or the approved housing body, as the case may be, would, but for this subsection, be the liable person in relation to the property,
- the lessor shall be the liable person in relation to the property.”,

and

- (b) in subsection (2)(b), by the substitution of “rights in a relevant residential property” for “rights in relevant residential property”.

PART 5

AMENDMENTS TO PART 4 OF PRINCIPAL ACT

Amendment of section 13 of Principal Act

20. Section 13 of the Principal Act is amended—

- (a) by the insertion of the following subsection after subsection (1):

“(1A) In this Act, a period of years referred to in paragraph (a), (b) or (c) of subsection (2) is referred to as a valuation period.”,

and

- (b) by the substitution of the following subsection for subsection (2):

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

- (a) 1 May 2013 for the years 2013 to 2021,
- (b) 1 November 2021 for the years 2022 to 2025, and
- (c) for each consecutive 4-year period after the year 2025, 1 November in the year preceding the first year of the particular 4-year period.”.

Valuation of properties completed or refurbished after valuation date

21. The Principal Act is amended by the insertion of the following section after section 13:

“**13A.** Where, on a date that is between two consecutive valuation dates, a building becomes a residential property, its chargeable value shall be the value that the building would have had on the preceding valuation date if it had been a residential property on that date.”.

Amendment of section 14 of Principal Act

22. Section 14 of the Principal Act is amended—

(a) in subsection (1), by the substitution of “Subject to subsection (1B) and section 35(5A)” for “Subject to section 35(5A)”,

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

“(1B) Where—

(a) the person who was the liable person in relation to a relevant residential property before the change referred to in subsection (1) was a local authority or an approved housing body, and

(b) the person who is the liable person in relation to the relevant residential property after the change referred to in subsection (1) is neither a local authority nor an approved housing body,

subsection (1) shall not apply.”,

and

(c) in subsection (2), by the deletion of “or on the first valuation date for any consecutive 3-year period after the year 2019”.

Deletion of section 15 of Principal Act

23. Section 15 of the Principal Act is deleted.

Amendment of section 17 of Principal Act

24. The Principal Act is amended by the substitution of the following section for section 17:

“**17.** (1) In this section, a reference to the number of the band into which a relevant residential property falls is a reference to the number specified in column (1) of the Table to this section opposite the valuation band specified in column (2) of that Table into which the chargeable value (rounded down to the nearest euro) of the property falls.

(2) Where a relevant residential property falls into band 1, the amount of the local property tax to be charged in respect of the chargeable value of that property shall be €90.

(3) Where a relevant residential property falls into band 2, the amount of the local property tax to be charged in respect of the chargeable value of that property shall be €225.

(4) Where a relevant residential property falls into any of the bands 3 to 11, the amount of the local property tax to be charged in respect of the chargeable value of that property shall be the amount represented by A in the formula—

$$A=B*C$$

where

B is the mid-point, specified in column (3) of the Table to this section opposite the valuation band specified in column (2) of that Table into which the chargeable value (rounded down to the nearest euro) of the property falls, and

C is 0.001029.

- (5) Where a relevant residential property falls into any of the bands 12 to 19, the amount of the local property tax to be charged in respect of the chargeable value of that property shall be the amount represented by A in the formula—

$$A=(B*C)+[(D-B)*E]$$

where

B is €1,050,000,

C is 0.001029,

D is the mid-point, specified in column (3) of the Table to this section opposite the valuation band specified in column (2) of that Table into which the chargeable value (rounded down to the nearest euro) of the property falls, and

E is 0.0025.

- (6) Where the chargeable value of a relevant residential property exceeds €1,750,000, the amount of the local property tax to be charged in respect of the chargeable value of that property shall be the amount represented by A in the formula—

$$A=(B*C)+[(D-B)*E]+(F*G)$$

where

B is €1,050,000,

C is 0.001029,

D is €1,750,000,

E is 0.0025,

F is that part of the chargeable value of the property that exceeds €1,750,000, and

G is 0.003.

- (7) The amounts specified in columns (2) and (3) of the Table to this section are amounts in euro.
- (8) Where—

- (a) a local authority, or
(b) an approved housing body,

is a liable person in relation to a relevant residential property, the property shall be deemed to fall into band 1.

TABLE

Band number	Valuation band	Mid-point of valuation band
(1)	(2)	(3)
1	1-200,000	-
2	200,001-262,500	-
3	262,501-350,000	306,250
4	350,001-437,500	393,750
5	437,501-525,000	481,250
6	525,001-612,500	568,750
7	612,501-700,000	656,250
8	700,001-787,500	743,750
9	787,501-875,000	831,250
10	875,001-962,500	918,750
11	962,501-1,050,000	1,006,250
12	1,050,001-1,137,500	1,093,750
13	1,137,501-1,225,000	1,181,250
14	1,225,001-1,312,500	1,268,750
15	1,312,501-1,400,000	1,356,250
16	1,400,001-1,487,500	1,443,750
17	1,487,501-1,575,000	1,531,250
18	1,575,001-1,662,500	1,618,750
19	1,662,501-1,750,000	1,706,250

”.

Amendment of section 19 of Principal Act

25. Section 19 of the Principal Act is amended by the substitution of the following paragraph for paragraph (a):

“(a) the following are referred to as the ‘basic rate’:

(i) each of the rates represented by—

(I) ‘C’ in the formulae in subsections (4), (5) and (6) of section 17,

- (II) ‘E’ in the formulae in subsections (5) and (6) of section 17, and
- (III) ‘G’ in the formula in subsection (6) of section 17;
- (ii) each amount of local property tax referred to in subsections (2) and (3) of section 17, and”.

Amendment of section 20 of Principal Act

26. Section 20 of the Principal Act is amended—

- (a) in subsection (1), by the substitution of “the Minister for Housing, Local Government and Heritage” for “the Minister for the Environment, Community and Local Government”, and
- (b) in subsection (3), by the substitution of “the amount of the local property tax referred to in subsection (2) and (3) of section 17 and the rate of local property tax” for “the rate of local property tax”.

Amendment of section 21 of Principal Act

27. Section 21 of the Principal Act is amended, in subsection (1), by the substitution of the following paragraph for paragraph (b):

- “(b) the notification referred to in paragraph (a) shall be sent to the Revenue Commissioners in the year in which the resolution is passed, on or before—
 - (i) in a year in which a valuation date occurs, 31 August in that year, and
 - (ii) in any other year, 15 October in that year.”.

PART 6**AMENDMENTS TO PART 7 OF PRINCIPAL ACT****Amendment of section 34 of Principal Act**

28. Section 34 of the Principal Act is amended, in paragraph (c) of subsection (1), by the substitution of “section 3 or Part 3” for “Part 2 or 3”.

Amendment of section 35 of Principal Act

29. Section 35 of the Principal Act is amended—

- (a) by the substitution of the following subsection for subsection (2):
 - “(2) Notwithstanding subsection (1), a liable person shall not be obliged to prepare and deliver a return in respect of a relevant residential

property in relation to a liability date falling in a valuation period subsequent to the first liability date in the valuation period (in this section referred to as a ‘subsequent liability date’) where—

- (a) the liable person, or another liable person, has prepared and delivered a return containing a self-assessment in relation to the first liability date in the valuation period in respect of the relevant residential property, and
 - (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 relation to the subsequent liability dates in accordance with—
 - (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.”,
- (b) by the substitution of the following subsection for subsection (3):
- “(3) Subject to subsections (6) and (7) and section 55, where subsection (2) applies—
- (a) the amount of local property tax referred to in subsection (2)(b) shall be due and payable in relation to the subsequent liability dates concerned, and
 - (b) the method of payment specified in the return referred to in subsection (2)(b)(i) shall apply in relation to each of the subsequent liability dates concerned, unless a different method of payment has been agreed with the Revenue Commissioners.”,
- (c) by the substitution of the following subsection for subsection (4):
- “(4) For the purposes of subsection (2), where a building becomes a residential property in the period between two consecutive valuation dates, references to the first liability date in a valuation period shall be read as the first liability date falling after the building becomes a residential property.”,
- (d) in subsection (5), by the substitution of “1 November 2021” for “1 November 2019”,
- (e) by the insertion of the following subsection after subsection (5A):
- “(5B) Notwithstanding subsection (2), where section 14(1B) applies, the person who is the liable person following a change referred to in that section shall prepare and deliver a return in relation to the first liability date following the change.”,
- (f) by the substitution of the following subsection for subsection (6):

“(6) Where a liable person is eligible for and claims a deferral under section 131—

(a) subsection (2) shall apply subject to the modification that the reference in paragraph (b) of that subsection to ‘the amount of the local property tax contained in the self-assessment in the return referred to in paragraph (a)’ shall be construed as a reference to that amount less the amount in respect of which a deferral has been claimed, and

(b) subsection (3)(a) shall apply such that the reference therein to ‘the amount of local property tax referred to in subsection (2)(b)’ shall be construed as a reference to the amount of the local property tax contained in the self-assessment in the return referred to in subsection (2)(a).”

and

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

“(7) Where section 4, 5, 7, 7A, 10A, 10B, 10C or 10D applies to a relevant residential property on a liability date—

(a) subsection (2) shall apply in respect of the relevant residential property in relation to the liability date, subject to the following modifications:

(i) the following paragraph shall be substituted for paragraph (a):

‘(a) the liable person, or another liable person, has prepared and delivered a return specifying the chargeable value, established by reference to the valuation date for the valuation period, in respect of the relevant residential property, and’;

(ii) paragraph (b) shall not apply,

and

(b) subsection (3) shall not apply in respect of the relevant residential property in relation to the liability date.”

Amendment of section 38 of Principal Act

30. Section 38 of the Principal Act is amended, in subsection (4), by the substitution of “50 per cent of the amount of the local property tax payable” for “the amount of the local property tax payable”.

Particulars in relation to use of dwelling

31. The Principal Act is amended by the insertion of the following section after section 39:

“**39A.**(1) In addition to the particulars referred to in section 39, the following

particulars, in relation to the use of a residential property on a valuation date, may be required to be included in a return:

- (a) whether the residential property concerned is in use as the liable person's sole or main dwelling;
 - (b) whether the residential property concerned is in use as a dwelling on the valuation date;
 - (c) where the residential property concerned is not in use as a dwelling on the valuation date, the period prior to the valuation date during which it was not so used;
 - (d) where the residential property concerned is not in use as a dwelling on the valuation date, the reason why it is not so used.
- (2) The particulars referred to in subsection (1) shall not be used for any purpose other than the compiling of statistical information in relation to residential properties in the State which are not in use as a dwelling.”.

Claim for exemption under Part 2 of Principal Act

32. The Principal Act is amended by the insertion of the following sections after section 41:

“Return in relation to exemptions

41A. Where, for the purposes of the application of one or more of sections 4, 5, 7, 7A, 10A, 10B, 10C and 10D in respect of a relevant residential property, a liable person forms the view that such relevant residential property should not, in accordance with one or more of those sections, be regarded, for the purposes of section 16(1), as a relevant residential property, the liable person shall specify in the return the section or sections, as the case may be, in accordance with which the property should not be so regarded.

Appeal against determination in respect of exemptions

41B. (1) Where—

- (a) in accordance with section 41A, a liable person specifies one or more of sections 4, 5, 7, 7A, 10A, 10B, 10C and 10D in a return, and
- (b) the Revenue Commissioners make a determination that the relevant residential property concerned does not meet the conditions in the section or sections specified,

the Revenue Commissioners shall notify the liable person in writing of their determination.

- (2) A liable person who is aggrieved by a determination referred to in subsection (1) may appeal the determination to the Appeal

Commissioners, in accordance with section 949I of the Act of 1997, within the period of 30 days after the date of the notification issued under subsection (1).”.

Amendment of section 43 of Principal Act

33. Section 43 of the Principal Act is amended by the insertion of the following subsections after subsection (5):

“(6) Where the Revenue Commissioners specify a designated liable person under subsection (5), they shall notify all of the liable persons in relation to the relevant residential property concerned that a designated liable person has been so specified.

(7) A liable person aggrieved by the specification of a designated liable person under subsection (5) may appeal that specification to the Appeal Commissioners, in accordance with section 949I of the Act of 1997, within the period of 30 days after the date of the notification issued under subsection (6).”.

PART 7

AMENDMENTS TO PART 8 OF PRINCIPAL ACT

Amendment of section 47 of Principal Act

34. Section 47 of the Principal Act is amended, in subsection (1), by the substitution of “residential property” for “relevant residential property”.

Amendment of section 59 of Principal Act

35. Section 59 of the Principal Act is amended—

(a) in subsection (1), by the substitution of “Subject to subsections (1A) and (2),” for “Subject to subsection (2),”;

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

“(1A) Notwithstanding subsection (1)—

(a) where the reason that a person is aggrieved by a Revenue assessment made on that person relates to the chargeable value assigned by a Revenue officer to a relevant residential property, the person may appeal the assessment in the manner prescribed by section 33 (as amended by the Property Values (Arbitrations and Appeals) Act 1960) of the Finance (1909-1910) Act 1910, and so much of Part I of that Act as relates to appeals shall apply to an appeal under this subsection, and

(b) no appeal shall lie under subsection (1) on any question relating to

the chargeable value assigned by a Revenue officer to a relevant residential property.”,

- (c) in subsection (2), by the substitution of “may not appeal under subsection (1) or (1A)” for “may not appeal to the Appeal Commissioners”, and
- (d) in subsection (3), by the substitution of “in accordance with subsection (1) or (1A)” for “in accordance with subsection (1)”.

PART 8

AMENDMENTS TO PART 11 OF PRINCIPAL ACT

Amendment of section 129 of Principal Act

36. The Principal Act is amended by the substitution of the following section for section 129:

“129. A person shall be regarded as complying with the obligations imposed on the person in relation to a matter specified—

- (a) in section 1095(3)(a) of the Act of 1997 (as applied by the Schedule), or
- (b) in section 25 of the Standards in Public Office Act 2001,

where the only amount which has not been paid is an amount that has been deferred in accordance with Part 12.”.

PART 9

AMENDMENTS TO PART 12 OF PRINCIPAL ACT

Amendment of section 131 of Principal Act

37. Section 131 of the Principal Act is amended, in subsection (1), by the substitution of the following paragraph for paragraph (b):

“(b) interest shall be charged on the deferred amount from the date on which that amount becomes payable until such time as it is paid at the daily rate of 0.008 per cent (referred to in this Part as ‘deferral interest’), and”.

Amendment of section 132 of Principal Act

38. Section 132 of the Principal Act is amended—

- (a) in subsection (1), by the substitution of the following paragraph for paragraph (b):

“(b) has gross income during the relevant year which will not, as far as

can reasonably be foreseen at the liability date in that year, exceed €18,000,”

- (b) in subsection (2), by the substitution of “€30,000” for “€25,000”, and
- (c) in subsection (3)—
 - (i) in paragraph (i), by the substitution of “€30,000” for “€25,000”, and
 - (ii) in paragraph (ii), by the substitution of “€42,000” for “€35,000”.

Amendment of section 133 of Principal Act

39. Section 133 of the Principal Act is amended by the substitution of the following subsection for subsection (2):

“(2) Subsection (1) shall apply in respect of a relevant residential property for a relevant year commencing after 31 December 2020 only where that subsection applied in respect of the relevant residential property for a relevant year commencing before that date.”.

PART 10

AMENDMENTS TO PART 14 OF PRINCIPAL ACT

Amendment of section 149 of Principal Act

40. Section 149 of the Principal Act is amended, in subsection (2), by the substitution of “R is the rate, represented by P in the formula $T \times D \times P$ in subsection (2)(c) of section 1080 of the Act of 1997, that would apply under that formula if the local property tax payable was tax, within the meaning of that section, and the period during which the local property tax remains unpaid was the period of delay, within the meaning of that section.” for “R is the rate of 0.0219 per cent.”.

PART 11

CONSEQUENTIAL AMENDMENTS TO ACT OF 1997

Amendment of section 959AF of Act of 1997

41. Section 959AF of the Act of 1997 is amended, in subsection (1A)—
- (a) in paragraph (a), by the substitution of “1084(1)(b),” for “1084(1)(b), or”,
 - (b) in paragraph (b), by the substitution of “was delivered, or” for “was delivered.”, and
 - (c) by the insertion of the following paragraph after paragraph (b):
 - “(c) the compliance by that person, on or before the specified return

date for the chargeable period, with a requirement—

- (i) to prepare and deliver a return under Part 7 of the Finance (Local Property Tax) Act 2012, or
- (ii) to pay any local property tax payable under that Act.”.

Amendment of section 991B of Act of 1997

42. Section 991B of the Act of 1997 is amended—

(a) in subsection (1), in the definition of “Covid-19 liabilities”—

- (i) in paragraph (a), by the substitution of “under this Chapter,” for “under this Chapter, and”,
- (ii) in paragraph (b), by the substitution of “under Part 18D, and” for “under Part 18D;”, and
- (iii) by the insertion of the following paragraph after paragraph (b):

“(c) local property tax under Chapter 1 of Part 10 of the Finance (Local Property Tax) Act 2012;”,

and

(b) in subsection (14)—

- (i) in paragraph (a), by the substitution of “under this Chapter,” for “under this Chapter, and”,
- (ii) in paragraph (b), by the substitution of “under Part 18D, and” for “under Part 18D;”, and
- (iii) by the insertion of the following paragraph after paragraph (b):

“(c) local property tax under Chapter 1 of Part 10 of the Finance (Local Property Tax) Act 2012;”.

References to Finance (Local Property Tax) Act 2012 in Act of 1997

43. The Act of 1997 is amended by the substitution of “the Finance (Local Property Tax) Act 2012 and the enactments amending and extending that Act” for “the Finance (Local Property Tax) Act 2012” in each place where it occurs in each of the following provisions:

- (a) section 851A(1);
- (b) section 858(1)(a);
- (c) section 859(1);
- (d) section 865B(1);
- (e) section 874A(1);

- (f) section 960A;
- (g) section 1002(1)(a);
- (h) section 1006(1);
- (i) section 1077A;
- (j) section 1078(1);
- (k) section 1079(1);
- (l) section 1086(1);
- (m) section 1095(1).

PART 12

CONSEQUENTIAL AMENDMENTS TO OTHER ACTS

Amendment of section 1 of Standards in Public Office Act 2001

44. Section 1 of the Standards in Public Office Act 2001 is amended, in subsection (1), by the substitution of the following definition for the definition of “the Acts”:

“ ‘the Acts’ means—

- (a) the Tax Acts,
- (b) the Capital Acquisitions Tax Consolidation Act 2003, and the enactments amending or extending that Act,
- (c) the Capital Gains Tax Acts,
- (d) the Value-Added Tax Consolidation Act 2010, and the enactments amending or extending that Act, and
- (e) the Finance (Local Property Tax) Act 2012, and the enactments amending or extending that Act;”.

Amendment of section 101 of Ministers and Secretaries (Amendment) Act 2011

45. Section 101 of the Ministers and Secretaries (Amendment) Act 2011 is amended, in subsection (3), in the definition of “relevant enactment”, by the insertion of the following paragraph after paragraph (h):

“(ha) the Finance (Local Property Tax) Act 2012, or any statute amending, or extending the application of, that Act;”.

Amendment of section 55 of Housing (Miscellaneous Provisions) Act 2014

46. Section 55 of the Housing (Miscellaneous Provisions) Act 2014 is amended, in subsection (2), in paragraph (c) of the definition of “specified enactment”—

- (a) in subparagraph (iv), by the substitution of “Stamp Duties Consolidation Act 1999,” for “Stamp Duties Consolidation Act 1999, or”,
- (b) in subparagraph (v), by the substitution of “Capital Acquisitions Tax Consolidation Act 2003, or” for “Capital Acquisitions Tax Consolidation Act 2003;”, and
- (c) by the insertion of the following subparagraph after subparagraph (v):
 - “(vi) the Finance (Local Property Tax) Act 2012;”.