



Number 18 of 2000

TOWN RENEWAL ACT, 2000

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SCHEDULE

[No. 18.]

Town Renewal Act, 2000.

[2000.]

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Number 18 of 2000

TOWN RENEWAL ACT, 2000

AN ACT TO MAKE NEW PROVISION FOR THE RENEWAL OF CERTAIN TOWNS, OR AN AREA OR AREAS OF CERTAIN TOWNS, FOR THAT PURPOSE TO PROVIDE FOR THE PREPARATION AND SUBMISSION TO THE MINISTER FOR THE ENVIRONMENT AND LOCAL GOVERNMENT BY COUNTY COUNCILS OF PLANS (TO BE KNOWN AS TOWN RENEWAL PLANS) IN RELATION TO SUCH TOWNS OR SUCH AREA OR AREAS, TO DEFINE THE FUNCTIONS OF THE COUNTY COUNCILS IN RELATION TO AND CONSEQUENT UPON THE PREPARATION AND SUBMISSION OF SUCH PLANS, TO MAKE PROVISION IN RELATION TO THE APPLICATION OF CERTAIN PROVISIONS OF THE TAXES CONSOLIDATION ACT, 1997, CONCERNING RELIEFS FROM INCOME TAX AND CORPORATION TAX AND TO PROVIDE FOR RELATED MATTERS.

[4th July, 2000]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) In this Act, unless the context otherwise requires— Interpretation.

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

“county council” means the council of an administrative county and the functional area of a county council for the purposes of this Act is the administrative county;

“eligible town” means a town other than a town—

(a) in respect of which any part of that town—

- (i) is within a qualifying resort area within the meaning of section 351 of the Act of 1997,
- (ii) is within an area described as a qualifying area in an order made under section 372B (inserted by the Finance Act, 1998) of the Act of 1997, or
- (iii) is within a qualifying rural area within the meaning of section 372L (inserted by the Finance Act, 1998) of the Act of 1997,

or

S.1 (b) within an administrative county that is specified in the *Schedule* to this Act;

“environs” means, in relation to a town, environs for the purposes of the census of population concerned;

“functions” includes powers and duties and a reference to the performance of functions includes, with respect to powers and duties, a reference to the exercise of the powers and the carrying out of the duties;

“Minister” means the Minister for the Environment and Local Government;

“qualifying area” has the meaning assigned to it by section 372AA(1) (inserted by the Finance Act, 2000) of the Act of 1997;

“town” means a town, the population of which, including the population of the environs of that town, exceeded 500 persons but did not exceed 6,000 persons in the census of population most recently published before *section 3* falls to be applied to that town;

“town renewal plan” has the meaning assigned to it by *section 3*.

(2) In this Act—

- (a) a reference to a section is a reference to a section of this Act, unless it is indicated that a reference to some other enactment is intended,
- (b) a reference to a subsection or paragraph is a reference to the subsection or paragraph of the provision in which the reference occurs, unless it is indicated that a reference to some other provision is intended,
- (c) a reference to any enactment shall, unless the context otherwise requires, be construed as a reference to that enactment as amended or adapted by or under any subsequent enactment.

Reference to Act in section 372AA(2) of Act of 1997.

2.—Notwithstanding any discrepancy between the terms in which it is therein so described and the terms of this Act as it is now so enacted, this Act shall be the Act of the Oireachtas referred to in section 372AA(2) (inserted by the Finance Act, 2000) of the Act of 1997.

Town renewal plans.

3.—(1) A county council may, subject to *subsections (3) and (4)*, prepare and submit to the Minister one or more plans (which or each of which shall be known, and is in this Act referred to, as a “town renewal plan”) in respect of an eligible town, or an area or areas of an eligible town, within the functional area of the county council and, if the county council thinks fit and subject to that subsection, an area referred to in *subsection (2)*.

(2) The area in respect of which a town renewal plan may be prepared may include a part or parts of the functional areas of one or more other county councils if that county council or those county councils consent to that part or parts being included.

(3) A county council, when selecting an eligible town or an area or areas of an eligible town for the purpose of preparing a town renewal plan, shall have regard to any criteria which the Minister specifies in writing to be criteria which a county council shall have regard to in making such a selection and when specifying those criteria the Minister shall have regard, and only have regard to, the need for—

- (a) the promotion of the physical renewal and revitalisation of towns,
- (b) the promotion of towns as cultural, commercial, social and residential centres,
- (c) the promotion of sustainable development patterns, and
- (d) the enhancement of the amenities, heritage and environment of towns.

(4) A county council, when preparing a town renewal plan, shall have regard to any criteria which the Minister specifies in writing to be criteria to which a county council shall have regard when preparing a town renewal plan and, when so specifying, the Minister shall, having regard to the matters referred to in *paragraphs (a) to (d) of subsection (3)*, include criteria for—

- (a) the format of, and matters to be included in, a town renewal plan,
- (b) design considerations,
- (c) the selection of buildings and areas for the purposes of applying relief from income tax and corporation tax under Chapter 10 (inserted by the Finance Act, 2000) of Part 10 of the Act of 1997, and
- (d) the procedure for consultation by a county council in respect of the preparation of a town renewal plan.

(5) The Minister may from time to time make and publish guidelines to which a county council shall have regard in performing its functions under this Act; those guidelines shall include the criteria referred to in *subsections (3) and (4)*.

(6) A town renewal plan shall consist of a written statement and a plan indicating the objectives for—

- (a) the renewal, on a sustainable basis, of an area comprising the whole or part of the eligible town to which the town renewal plan relates, and
- (b) improvements in the physical environment of the area comprising the whole or part of the eligible town to which the town renewal plan relates.

(7) Without prejudice to the generality of *subsection (6)* a town renewal plan may, where appropriate, in relation to the area comprising the whole or part of the eligible town to which it relates, include objectives for—

- (a) the renewal, preservation, conservation, restoration, development or redevelopment of the townscape, layout

- S.3 and building pattern of that area, including facades of buildings and shop frontages,
- (b) the restoration, refurbishment, consolidation and improvement of the building fabric of the area,
 - (c) the density of development and the treatment of spaces between buildings,
 - (d) the preservation and protection of the natural, architectural and archaeological heritage,
 - (e) the development or redevelopment, for residential or other appropriate use, of—
 - (i) derelict or vacant sites, or
 - (ii) buildings or parts of buildings,
 - (f) the promotion of sustainable development patterns, including the protection and improvement of the environment and amenities,
 - (g) the removal of barriers to development, and
 - (h) the enhanced use of infrastructural capacity.

(8) In preparing a town renewal plan the county council may consult with such other persons as appear to it to be concerned with or interested in the matter and shall have regard to any submissions or observations made to it by such persons in the course of that consultation.

Consultation by Minister.

4.—(1) The Minister may, for the purposes of this Act, consult with and seek the advice of such persons as appear to the Minister to have relevant expertise in respect of the renewal of towns and may have regard to any advice submitted to him or her by such persons in the course of that consultation.

(2) Without prejudice to the generality of *subsection (1)* the Minister may consult with the persons referred to in *subsection (1)* in respect of a town renewal plan submitted to him or her under this Act.

(3) A person referred to in *subsections (1) and (2)* shall not provide any advice to the Minister of the kind referred to in those subsections if that person has an interest in the matter, the subject of the advice.

Recommendations in respect of qualifying areas for purposes of town renewal tax reliefs.

5.—(1) A town renewal plan submitted to the Minister under *section 3* may contain, or be accompanied by, recommendations by the county council concerned that—

- (a) a part or parts of the area to which the town renewal plan relates ought to be a qualifying area for the purposes of one or more sections of Chapter 10 (inserted by the Finance Act, 2000) of Part 10 of the Act of 1997, or
- (b) the whole of the area to which the town renewal plan relates ought to be a qualifying area for the purpose of one or more of the following sections of Chapter 10 (inserted by

the Finance Act, 2000) of Part 10 of the Act of 1997, S.5 namely sections 372AF, 372AG and 372AH in so far as it relates to the refurbishment of qualifying premises within the meaning of that section.

(2) In making a recommendation referred to in *subsection (1)* the county council concerned shall have regard to—

- (a) the consistency between the types of development that are likely to be carried out in the area or areas to which the recommendations relate (“the relevant types of development”) and the relevant objectives of the town renewal plan,
- (b) the significance of the recommendations for the overall objectives of the town renewal plan generally,
- (c) the market conditions in the eligible town or the area or areas of the eligible town concerned as respects the supply of, and current and anticipated demand for, the relevant types of development, and
- (d) the nature and extent of any impediments to the carrying out of the relevant types of development.

6.—Having considered a town renewal plan submitted to him or her under *section 3*, any recommendations referred to in *section 5* which are contained in or have accompanied the town renewal plan and advices provided under *section 4*, the Minister may recommend to the Minister for Finance that he or she make, with respect to the matters concerned, an order under paragraph (a), (b) or (c) of section 372AB(1) (inserted by the Finance Act, 2000) of the Act of 1997.

Qualifying areas for town renewal tax reliefs.

7.—(1) No relief from income tax or corporation tax, as the case may be, may be granted under Chapter 10 (inserted by the Finance Act, 2000) of Part 10 of the Act of 1997, in respect of the construction, refurbishment or conversion of a building, structure or house unless the county council which prepared the town renewal plan concerned has certified in writing, in a manner specified by the Minister, that such construction, refurbishment or conversion is consistent with the objectives of that town renewal plan, being the particular plan concerned that was taken into consideration by the Minister in the making by him or her to the Minister for Finance of the recommendations referred to in *section 6*.

Certain reliefs conditional on buildings, etc., being consistent with town renewal plan.

(2) In this section, “town renewal plan concerned” means the town renewal plan, within the boundary of the area to which that plan relates, the relevant building, structure or house is situate.

8.—(1) Where the Minister for Finance makes an order under section 372AB(1) (inserted by the Finance Act, 2000) of the Act of 1997, directing that an area or areas of an eligible town shall be a qualifying area for the purposes of one or more sections of Chapter 10 (inserted by the Finance Act, 2000) of Part 10 of the Act of 1997, the county council concerned shall make such arrangements as it considers appropriate in the particular circumstances for monitoring the implementation of the town renewal plan concerned and, in doing so, the county council shall have regard to such guidelines as

Monitoring of implementation of town renewal plans.

S.8 may, from time to time, be issued by the Minister for the purposes of this section.

(2) A county council shall, in relation to each year in which it causes the monitoring referred to in *subsection (1)* to be carried out, make, as soon as may be after the end of that year, a report in writing to the Minister of the results of that monitoring.

(3) The guidelines referred to in *subsection (1)* shall specify criteria for monitoring progress having regard to the matters specified in *paragraphs (a) to (d) of section 3(3)* and *paragraphs (a) to (h) of section 3(7)*.

(4) In this section—

“county council concerned” means the county council that prepared the town renewal plan concerned;

“town renewal plan concerned” means the town renewal plan, within the boundary of the area to which that plan relates the area or areas referred to in *subsection (1)* are situate.

Expenses. **9.**—The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

Short title and commencement. **10.**—(1) This Act may be cited as the Town Renewal Act, 2000.

(2) This Act (other than the provisions referred to in *subsection (3)*) shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions.

(3) *Sections 3, 4, 5 and 6* shall be deemed to have come into operation on 16 February, 1999.

Section 1(1).

SCHEDULE

Administrative county of Fingal

Administrative county of South Dublin

Administrative county of Dún Laoghaire-Rathdown