



Number 4 of 2013

**FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT
2013**

ARRANGEMENT OF SECTIONS

Section

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[No. 4.] *Finance (Local Property Tax)* [2013.]
(Amendment) Act 2013.

ACTS REFERRED TO

Disability Act 2005	2005, No. 14
Finance (Local Property Tax) Act 2012	2012, No. 52
Housing (Miscellaneous Provisions) Act 1992	1992, No. 18
Local Government (Financial Provisions) Act 1978	1978, No. 35
Personal Insolvency Act 2012	2012, No. 44
Taxes Consolidation Act 1997	1997, No. 39
Valuation Act 2001	2001, No. 13



Number 4 of 2013

**FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) ACT
2013**

AN ACT TO AMEND THE FINANCE (LOCAL PROPERTY
TAX) ACT 2012 AND TO PROVIDE FOR RELATED
MATTERS.

[13th March, 2013]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

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

2.—The Principal Act is amended—

Exempt properties.

- (a) in section 7(1) by inserting “and section 7A” (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*) after “In this section”,
- (b) in section 7(2) by substituting “the liable person in relation to the property is” for “the property is owned by”,
- (c) by inserting the following after section 7:

“Properties used by a charity for recreational activities.

7A.—A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

- (a) the liable person in relation to the property is a charity, and
- (b) the property is used solely as residential accommodation in connection with the facilitation of recreational activities in the course of the actual carrying out of a primary purpose of the charity.”,

and

- (d) by inserting the following after section 10A (inserted by this Act):

“Permanently and totally incapacitated individuals.

10B.—(1) A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where—

(a) the property is occupied by an incapacitated individual (within the meaning of section 189A(1) of the Act of 1997) as his or her sole or main residence and—

(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),

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 the accommodation of 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 is adapted.

(2) Subsection (1) shall cease to apply on the sale (within the meaning of section 125) of the property unless the incapacitated individual continues to occupy that property as his or her sole or main residence.”.

Pyrite-induced damage.

3.—The Principal Act is amended by inserting the following after section 10:

“Pyrite-induced damage.

10A.—(1) The Minister for the Environment, Community and Local Government shall make regulations—

(a) providing for the methodology for the assessment of residential properties and the testing of subfloor hardcore

material to establish the presence of significant pyritic damage,

- (b) providing for the issue, by a competent person, of a certificate in relation to a residential property confirming (if such be the case) that significant pyritic damage has, in respect of the property, been established, in accordance with the regulations,
- (c) specifying the form of the foregoing certificate, and
- (d) providing for such incidental or consequential matters in respect of the preceding paragraphs or such other matters as the Minister for the Environment, Community and Local Government deems appropriate having regard to scientific and technical considerations concerning instances of pyritic damage in the State or elsewhere.

(2) In making regulations under subsection (1), the Minister for the Environment, Community and Local Government shall have regard to Irish Standard 398-1:2013 published by the National Standards Authority of Ireland and any revisions of that standard as may from time to time be made.

(3) Subject to subsection (4), a residential property shall not, for the purposes of this Act, be regarded as a relevant residential property if a certificate under and in accordance with regulations under subsection (1) has been issued in relation to it.

(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 three consecutive liability dates commencing with the first liability date on or before which a certificate under and in accordance with regulations under subsection (1) has been issued in relation to the property.

(5) Notwithstanding subsection (4), the liability date 1 May 2013 or 1 November 2013, as the case may be, may be treated as the first liability date of the three consecutive liability dates referred to in subsection (4) where—

- (a) a certificate under and in accordance with regulations under subsection (1) in relation to a residential property has been issued after either of those liability dates and on or before 31 December 2013, and

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(b) a liable person makes an election in writing to the Revenue Commissioners on or before 31 January 2014 specifying one or other of those dates as that first liability date.

(6) Where a liable person makes an election in accordance with subsection (5)(b), the Revenue Commissioners shall repay to the liable person any local property tax that was paid in respect of the liability date 1 May 2013 or 1 November 2013, as the case may be.”.

Liable person.

4.—The Principal Act is amended—

(a) in section 11(3)(f) by substituting “a *prima facie* right to apply” for “the right”,

(b) by inserting the following after subsection (5) of section 11:

“(5A) (a) Subject to paragraph (b), where—

(i) at any time on or after the lapse of 12 months from the death of a person (the ‘deceased’) a person occupies or receives the rents or profits from a relevant residential property comprised in the estate of the deceased (and whether or not such occupation or receipt by that person also occurred before that lapse), and

(ii) during that period of 12 months no grant of representation in respect of the deceased’s estate has been made,

then, unless and until a grant of representation is made in respect of that estate, the person shall be deemed to be a liable person in relation to that relevant residential property for so long as such occupation or receipt by the person in relation to that property continues.

(b) This subsection shall not apply to a case in which the deceased died testate leaving an executor surviving him or her.”,

and

(c) by substituting the following for section 12:

“Occupation or receipt of rents or profits as evidence of liability.

12.—(1) It shall be presumed, until the contrary is proved, that a person who is in occupation of a relevant residential property, or is in receipt of the rents or profits therefrom, is a liable person in relation to it.

(2) In administering this Act generally or in exercising any power to make a Revenue estimate or a Revenue assessment

or to require the delivery of a return in relation to any relevant residential property or in exercising any other power thereunder, the Revenue Commissioners shall not be required firstly to inquire into the title to, or any estate, interest or right in, any particular residential property.”.

5.—The Principal Act is amended—

Valuation and rate.

(a) in section 14(1) by inserting “Subject to section 35(5A) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*), where” for “Where”,

(b) in section 14 by inserting the following after subsection (1):

“(1A) (a) Where subsection (1) applies, the person who was the liable person before the change referred to in that subsection shall provide the person who is the liable person following that change with any relevant information or documentation in the knowledge or possession of that person in relation to the first valuation date (as referred to in that subsection) and the relevant residential property before that change occurs.

(b) The information or documentation that is relevant in relation to the matters referred to in paragraph (a) shall include the following information or documentation—

(i) the chargeable value at that valuation date included in a return,

(ii) a return, or

(iii) where no return was prepared and delivered to the Revenue Commissioners, any Revenue estimate made under section 47.”,

(c) in section 16(1) by substituting “Subject to and in accordance with the provisions of this Act,” for “Subject to the provisions of this Act, for each year”,

(d) in section 17(2) by inserting “(rounded down to the nearest euro)” after “chargeable value”,

(e) in section 17 by inserting the following after subsection (4):

“(5) The amounts specified in the Table to this section are amounts in euro.”,

(f) in row 10 of the Table to section 17 by substituting “450,001” for “451,001”,

(g) by substituting the following for paragraph (a) of section 19:

“(a) each of the following—

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- (i) the rate of local property tax represented by ‘C’ in the formula in section 17(1) (including the foregoing rate as it applies in the case specified in section 17(3)(b)(i)), and
 - (ii) the rate of local property tax represented by ‘C’ in the formula in section 17(1) that section 17(3)(b)(ii) provides shall apply in the case specified in that provision,
- is referred to as the ‘basic rate’, and”,
- (h) in section 20(2) by inserting “, for a period specified in the resolution and with effect from the date specified in section 21(2) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*),” after “basic rate should”,
 - (i) in section 20 by inserting the following after subsection (2):
 - “(2A) In making a decision as to whether to pass such a resolution as is referred to in subsection (2) or as to the percentage that should be specified in it, a local authority shall, in addition to the matters (if any) specified under subsection (6)(a) have regard to—
 - (a) the local authority’s estimation of the income it will receive and the expenditure it will incur in the period for which the varied rate is to have effect,
 - (b) the financial position of the local authority, including the amounts standing as its accumulated assets and liabilities not less than one month before the date on which it is proposed to pass the resolution, and
 - (c) the local authority’s estimation of the financial effect of the varied rate on the economy of its functional area, including on those persons who will be liable to pay local property tax.”
 - (j) in section 20(3) by inserting “, for the period specified in the resolution and with effect from the date specified in section 21(2) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*),” after “shall be”,
 - (k) by substituting the following for section 21:
 - “21.—(1) Where a local authority passes the resolution referred to in section 20(2), it shall notify the Revenue Commissioners of the percentage by which the basic rate is to be varied, and—
 - (a) the notification shall be sent to the Revenue Commissioners in the form and manner specified by them, and
 - (b) the notification referred to in paragraph (a) shall be sent to the Revenue Commissioners on or before 30 September in the year in which the resolution is passed.

(2) Where a local authority complies with subsection (1), the varied rate shall take effect from the liability date in the year in which the notification is sent to the Revenue Commissioners.”,

and

(l) in section 146 by inserting the following after subsection (2):

“(2A) A liable person who fails to comply with section 14(1A) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*) shall be liable to a penalty of €500.”.

6.—The Principal Act is amended by inserting the following after section 15: Property adapted for use by disabled persons.

“Property adapted for use by disabled persons.

15A.—(1) Subject to subsections (2) to (5), where a relevant residential property has been adapted for the purposes of rendering it more suitable for the accommodation of a person who has a disability (within the meaning of section 2 of the Disability Act 2005), section 16(1) shall apply as if the reference in that provision to the chargeable value of a property were a reference to the chargeable value of the property as reduced by any value attributable solely to that adaptation of it.

(2) Subsection (1) shall not apply unless—

(a) a grant in respect of the cost of the work referred to in subsection (1) was paid under either of the following:

(i) 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),

(b) on completion of the adaptation, the relevant residential property is occupied by the person who has the disability as his or her sole or main residence, and

(c) the liable person in relation to the adapted property notifies the Revenue Commissioners in writing of the amount of the chargeable value attributable to the adaptation and submits any relevant documentation, including that relating to the payment of a grant under the Regulations referred to in paragraph (a).

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(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 the lesser of—

- (a) the chargeable value attributable to the work carried out on the property, or
- (b) the maximum grant payable under the Regulations referred to in subsection (2) as determined by the age of the property.

(4) The chargeable value referred to in paragraph (a) of subsection (3) shall be established on completion of the work referred to in that subsection, which value shall be used for the purposes of subsection (1) on all subsequent valuation dates unless further grants are paid under the Regulations referred to in subsection (2)(a)(i).

(5) Subsection (1) shall cease to apply on the sale (within the meaning of section 125) of the adapted property unless the person with the disability continues to occupy that property as his or her sole or main residence.”.

Social housing:
valuation and
payment.

7.—The Principal Act is amended—

(a) in section 17 by inserting the following after subsection (5):

“(6) Where—

- (a) a local authority, or
- (b) as the case may be, a body standing approved for the purposes of section 6 of the Housing (Miscellaneous Provisions) Act 1992,

is a liable person in relation to a relevant residential property, the chargeable value of the property shall be deemed to fall into the first valuation band in column (1) of the Table to this section in relation to the valuation date 1 May 2013.”,

and

(b) in section 119 by inserting the following after subsection (3):

“(4) Notwithstanding subsection (1A), the local property tax due in respect of the liability date 1 May 2013 on the part of a liable person referred to in section 17(6) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*) shall be payable on or before 1 January 2014.”.

Returns.

8.—The Principal Act is amended—

(a) in section 35(2) by substituting “a liable person shall not be obliged to prepare and deliver a return in respect of a

relevant residential property in respect of the liability dates 1 November 2013, 1 November 2014 and 1 November 2015” for “a liable person shall not be obliged to prepare and deliver a return in respect of the liability dates 1 November in 2013, 2014 and 2015 and a relevant residential property”,

- (b) in paragraph (a) of section 35(4) by substituting “1 November 2013, 1 November 2014 and 1 November 2015” for “1 November in 2013, 2014 and 2015”,
- (c) in paragraph (b) of section 35(4) by inserting “of each” before “of the liability dates”,
- (d) in section 35 by inserting the following after subsection (5):

“(5A) Notwithstanding subsection (2) and section 14(1), the person who is the liable person following the change referred to in section 14(1) shall prepare and deliver a return in relation to the first liability date following that change falling before the next valuation date where—

- (a) that person has received information or documentation in accordance with section 14(1A) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*), and
 - (b) it appears to that person that the chargeable value in respect of the first valuation date (as referred to in section 14(1)) and the relevant residential property is not a chargeable value that could reasonably have been arrived at.”,
- (e) by substituting the following for section 38:

“38.—(1) For the purposes of this section—

- (a) ‘chargeable period’, ‘chargeable person’ and ‘specified return date for the chargeable period’ have the same meanings, respectively, as in section 959A of the Act of 1997, and
- (b) where a liable person delivers a return required under section 959I(1) of the Act of 1997 on a date earlier than the specified return date for the chargeable period concerned, the specified return date shall be read as that earlier date.

(2) This subsection applies where a liable person is a chargeable person in relation to a chargeable period and has not in relation to any return required under this Part—

- (a) prepared and delivered the return, or
- (b) (i) paid the local property tax payable, or
(ii) entered into an arrangement with the Revenue Commissioners for payment of that local property tax,

on or before the specified return date for the chargeable period.

(3) Where subsection (2) applies—

(a) the liable person shall be deemed not to have delivered the return required under section 959I(1) of the Act of 1997 for the chargeable period concerned, and

(b) subject to subsections (4) and (5), the liable person shall be treated as if that person had failed to deliver the return referred to in paragraph (a) before the expiry of 2 months from the specified return date for the chargeable period concerned and a surcharge as referred to in section 1084(2)(a)(ii) of the Act of 1997 shall apply.

(4) Subject to subsection (5), where subsequent to the specified return date for the chargeable period, the liable person—

(a) prepares and delivers all returns required under this Part, and

(b) pays the local property tax payable in respect of those returns or enters into an arrangement with the Revenue Commissioners for payment of that tax,

the surcharge arising by virtue of subsection (3) shall not exceed the amount of the local property tax payable by reference to those returns.

(5) Where the liable person has not, in fact, submitted the return required under section 959I(1) of the Act of 1997 on or before the specified return date for the chargeable period concerned and a surcharge is applied under section 1084(2) of that Act then this section shall not apply.”,

and

(f) in section 41(2) by substituting “Where the person who makes a return elects in the return” for “Where a liable person elects in a return”.

Revenue estimates
and assessments.

9.—The Principal Act is amended—

(a) in section 47(1) by substituting “may make, as regards a relevant residential property, an estimate of an amount of local property tax” for “may estimate the amount of local property tax which they consider will be payable by a liable person or a person whom they have reason to believe is a liable person”,

(b) in section 47 by inserting the following after subsection (2):

“(2A) Where the person whom the Revenue Commissioners are required to notify under subsection (2) is a person to whom section 44(1) applies, it shall be sufficient compliance with subsection (2)(a) for the Revenue Commissioners to notify that person—

- (a) that the Revenue estimate or estimates, as the case may be, will be made available by electronic means, and
- (b) of the particular electronic means to be used to make that estimate or those estimates available to that person,

and to make that document or those documents available by those electronic means accordingly.”,

- (c) in section 48(2) by substituting “the person in respect of whom the Revenue estimate has been made” for “the liable person, or the person whom they have reason to believe is a liable person,”,
- (d) in section 49 by substituting “Subject to sections 51 and 55” for “Subject to section 55”,
- (e) in section 54 by substituting the following for subsection (2):
 - “(2) Where a Revenue assessment relates to local property tax chargeable in respect of more than one relevant residential property, the assessment shall set out the local property tax chargeable in respect of each property.
 - (3) Where a Revenue assessment is made, the amount of local property tax due and payable shall be the amount contained in the Revenue assessment and not the amount contained in any self-assessment or Revenue estimate.”,
- (f) in section 56 by inserting the following after subsection (3):
 - “(4) In any proceedings for the recovery of local property tax, a statement signed by a Revenue officer that a Revenue assessment was made and setting out the details of the assessment as recorded by the Revenue Commissioners shall be evidence of that assessment until the contrary is proved.”,
- (g) in section 57(3) by inserting “and of Parts 9, 11 and 14” after “of this Part”, and
- (h) in section 59 by deleting subsection (4).

10.—The Principal Act is amended— Appeals.

- (a) in section 61 by inserting “or the appeal is reheard by the Circuit Court” after “point of law”,
- (b) in section 62(1)—
 - (i) in paragraph (k) by deleting “and”,
 - (ii) in paragraph (l) by inserting “and” after “appeal hearing”, and
 - (iii) by inserting the following after paragraph (l)—
 - “(m) the rehearing by the Circuit Court of an appeal,”,

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and

(c) in section 63 by substituting the following for paragraph (a):

“(a) any property.”.

Deduction at source.

11.—The Principal Act is amended—

(a) in section 64 in the definition of “net emoluments” by substituting the following for paragraphs (b) and (c):

“(b) the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996), of a contribution within the meaning of those Regulations,

(c) Part 18D of the Act of 1997, of universal social charge, and

(d) an order of a court where such order is made before the date on which a direction is given to an employer by the Revenue Commissioners under section 65, of any amount required to be deducted by the order,

and shall include the amount of any deduction that is referred to in paragraph (a), (b) or (c) of this definition that an employer repays to a liable person after the deduction has been made;”.

(b) in section 67 by substituting “Where section 66 applies by virtue of paragraph (b) or (c) of that section,” for “Where paragraph (b) or (c) of section 66 applies”.

(c) in section 69 by substituting the following for subsection (1):

“(1) Subject to subsection (2), the amount of local property tax that the Revenue Commissioners direct an employer to deduct from a liable person’s net emoluments—

(a) shall, if section 66 applies, be—

(i) where that section applies by virtue of paragraph (a) or (d) of it, the amount that the liable person elects or agrees, as the case may be, to have deducted from his or her net emoluments,

(ii) where that section applies by virtue of paragraph (b) of it—

(I) the amount of the self-assessment, where a self-assessment is made, or

(II) the Revenue estimate, where it is due and payable in accordance with section 49,

and

- (iii) where that section applies by virtue of paragraph (c) of it, the amount that has not yet been paid at the time of the default,
or
- (b) shall, if section 68 applies, be the amount that the liable person elects or agrees, as the case may be, to have deducted from his or her net emoluments.”,
- (d) in section 69 by deleting subsection (3),
- (e) in section 78 by deleting “997A” where it last occurs,
- (f) in section 87 by substituting “Where section 85 applies by virtue of paragraph (b) of that section” for “Where paragraph (b) of section 85 applies”, and
- (g) in section 105 by substituting “Where section 103 applies by virtue of paragraph (b) of that section” for “Where paragraph (b) of section 103 applies”.

12.—The Principal Act is amended—

Collection and enforcement.

- (a) by substituting the following for subsection (1) of section 119:

“(1) Local property tax in relation to a liability date shall be due on that date.

(1A) Subject to subsections (2) and (3), local property tax contained in a self-assessment or a Revenue assessment or treated as contained in a Revenue assessment under section 49 shall be payable on or before—

- (a) 1 July 2013, in respect of the liability date 1 May 2013, and
- (b) 1 January in the year immediately following the year in which any liability date after 1 May 2013 falls.”,

- (b) by substituting the following for section 120:

“120.—(1) Subject to subsection (2), Chapters 1A to 1D of Part 42 of the Act of 1997 shall apply to the collection and recovery of local property tax as they apply to the collection and recovery of the taxes, duties, levies and charges referred to in section 960A of that Act.

(2) Notwithstanding subsection (1), the Collector-General shall not be obliged to demand payment of local property tax in accordance with section 960E(2) of the Act of 1997 (as applied by subsection (1)) where the Revenue Commissioners give a direction or a revised direction, as the case may be, under section 65, 70, 84, 91, 102 or 109.

(3) The Revenue Commissioners may give a direction under section 65, 84, or 102, as the case may be, after local property tax is due but before it is payable in respect of a particular liability date.”,

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- (c) in section 121 by substituting “that person’s liability to local property tax in respect of any or all of the person’s relevant residential properties in whatever proportion they consider appropriate” for “any or all of the relevant residential properties”,
- (d) in section 122 by inserting “payment, including” before “cash payments”,
- (e) in section 126 by substituting “(1) Subject to section 139(4) and subsection (2)” for “Subject to section 139(4)”,
- (f) in section 126 by inserting the following after subsection (1):
 - “(2) For the purposes of subsection (1), local property tax in relation to a relevant residential property shall be paid notwithstanding that a sale of the property is completed before that tax is payable in accordance with section 119(1A) (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*).”
- (g) in section 125 by substituting “sections 126, 127A” for “sections 126”,
- (h) by inserting the following after section 127:

“Charges on property following sale.

127A.—Where—

- (a) a relevant residential property is sold,
- (b) the person who is the liable person in relation to it after the sale prepares and delivers a return in accordance with Part 7 in respect of the first liability date falling after the sale,
- (c) the return referred to in paragraph (b) contains a full and true disclosure of all matters necessary for the establishment of the correct liability to local property tax, and
- (d) local property tax is due in respect of a liability date falling before the sale,

the tax referred to in paragraph (d), together with any associated accrued interest, to the extent that it was not contained in any Revenue estimate, any Revenue assessment or any self-assessment, as the case may be, that was made before the sale shall not be a charge on the relevant residential property to which it relates.”

and

(i) by inserting the following after section 147:

“Assessment
as evidence of
amount of tax
payable.

147A.—For the purposes of this Part, any assessment that can no longer be varied by the Appeal Commissioners or by an order of a court shall be sufficient evidence of the amount of local property tax payable in respect of a relevant residential property.”.

13.—The Principal Act is amended—

Deferral of
payment.

(a) in section 130 by inserting the following definitions:

“ ‘Act of 2012’ means the Personal Insolvency Act 2012;
‘insolvency arrangement’ means a Debt Settlement Arrangement or, as the case may be, a Personal Insolvency Arrangement (both within the meaning of section 2(1) of the Act of 2012);”,

(b) in section 130 by substituting the following for “relevant event”:

“ ‘relevant event’ means, in relation to a relevant residential property—

- (a) the sale of the property, within the meaning of section 125, by or on behalf of a liable person who has claimed a deferral, or
- (b) the completion of an insolvency arrangement, whether in accordance with its terms or its early termination, under Part 3 of the Act of 2012;”,

(c) in section 131 by substituting the following for subsection (2):

“(2) A claim for deferral shall be valid if the conditions referred to in—

- (a) section 132 or, as the case may be, that section and section 133,
- (b) section 133A (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*), or
- (c) section 133B (inserted by the foregoing Act),

are met.”,

(d) by inserting the following after section 133:

“Personal
representatives.

133A.—(1) Where a liable person in relation to a relevant residential property, being the sole liable person in relation thereto, dies, the personal representative of that liable person may, on making a valid claim on that behalf to the Revenue Commissioners qualify for deferral of any local property tax that, subject to subsection (2)—

- (a) is due and unpaid at the date of death of that liable person,
- (b) in respect of which, that liable person had claimed a deferral, or
- (c) falls due in the period of 3 years immediately following the date of death.

(2) Notwithstanding subsection (1) and subject to section 139(4), no further deferral shall be allowed—

- (a) after the time at which a personal representative, in respect of a relevant residential property, is in a position to—
 - (i) transfer the property to a beneficiary, or
 - (ii) distribute the proceeds from the sale of the property where it is sold,
- or
- (b) irrespective of whether paragraph (a), (b) or (c) of subsection (1) applies, after a period of 3 years commencing on the date of death.

(3) Any deferred amount shall be payable by a personal representative—

- (a) at the time referred to in paragraph (a) of subsection (2), or
- (b) on the expiry of the period referred to in paragraph (b) of that subsection,

whichever is the earlier.

Personal
Insolvency Act
2012.

133B.—Where a liable person—

- (a) has entered into an insolvency arrangement, or
- (b) holds a relevant residential property in trust for creditors pursuant to the terms of an insolvency arrangement,

the person may, on making a valid claim on that behalf to the Revenue Commissioners, qualify for deferral of any local property tax that falls due in the period for which the arrangement is in effect.

Excessive
financial
hardship.

133C.—(1) Notwithstanding sections 132 and 133 and sections 133A and 133B (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*), the Revenue Commissioners shall, in accordance with guidelines published by them, consider an application in writing for a deferral from a liable person who—

(a) suffers a significant financial loss, or

(b) incurs a significant expense,

that is unexpected and that, as the case may be, could not have been, or cannot be avoided.

(2) Where the Revenue Commissioners are satisfied that, as a consequence of the loss or expense referred to in subsection (1), the local property tax payable in respect of any liability date cannot, without excessive hardship, be paid when it falls to be paid, they may, in accordance with guidelines published by them, allow it to be deferred to such extent and on such conditions as they think fit.

(3) Deferral shall not commence until such time as—

(a) a liable person has provided the Revenue Commissioners with any information or documentation that they have requested the liable person to provide in support of the application for deferral, and

(b) the Revenue Commissioners notify a liable person that the deferral is allowed.

(4) For the purposes of subsections (1) to (3), the Revenue Commissioners shall publish guidelines that specify—

(a) the circumstances in which an application for deferral may be accepted,

(b) the manner in which an application for deferral is to be made,

(c) the information or supporting documentation to be provided by the liable person,

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(d) the period in respect of which deferral may apply, and

(e) any other matter that the Revenue Commissioners consider to be relevant.”,

(e) in section 134 by substituting the following for subsection (1):

“(1) Subject to section 139(1), where a liable person ceases to meet whatever conditions referred to in—

(a) section 132 or, as the case may be, that section and section 133,

(b) section 133A (inserted by the *Finance (Local Property Tax) (Amendment) Act 2013*),

(c) section 133B (inserted by the foregoing Act), or

(d) section 133C(2) (inserted by the foregoing Act),

qualified the person for a deferral, any deferral that was allowed before such conditions ceased to be satisfied may continue.”,

(f) in section 134(2) by substituting “the sections referred to in paragraphs (a) to (d) of subsection (1)” for “section 132 or, as the case may be, that section and section 133”, and

(g) in section 139(1) by substituting “Any deferred amount” for “Subject to subsection (2), any deferred amount”.

Power to inspect property.

14.—The Principal Act is amended by deleting sections 140 and 143.

Tax clearance certificates.

15.—Section 1094(1) of the Taxes Consolidation Act 1997 is amended, in the definition of “the Acts”, by substituting the following for paragraph (e):

“(e) the Value-Added Tax Acts, and any instruments made thereunder,

(f) the Finance (Local Property Tax) Act 2012;”.

Miscellaneous technical amendments.

16.—The Principal Act is amended—

(a) in section 2 by inserting the following after the definition of “company”:

“ ‘electronic means’ has the meaning given to it by section 917EA of the Act of 1997;”,

(b) by substituting the following for section 4:

“4.—A residential property shall not, for the purposes of this Act, be regarded as a relevant residential property where the property is a property which—

- (a) is wholly used as a dwelling (other than a dwelling that forms part of a mixed hereditament within the meaning of the Local Government (Financial Provisions) Act 1978), and
- (b) in respect of which municipal rates (within the meaning of the Valuation Act 2001) are payable.”,
- (c) in section 5(2) by substituting the following for subparagraph (ii):
 - “(ii) if the period for which the property is vacated by the person is less than 12 months, where a registered medical practitioner is satisfied that the person is unlikely at any stage to resume occupation of the property,provided that the property is not occupied by any other person,”,
- (d) in section 44(1) by deleting “(within the meaning of section 917EA of the Act of 1997)”,
- (e) in paragraph (c) of section 113(1) by substituting “have agreed an alternative method of payment with the liable person” for “will make the assessment referred to in paragraph (b)”, and
- (f) in section 157 by inserting “from the Central Fund or the growing produce thereof” after “the Minister shall pay”.

17.—This Act may be cited as the Finance (Local Property Tax) Short title. (Amendment) Act 2013.