Changes to Legislation: as of 3 November 2026, this Act is up to date with all changes known to be in force.



Number 36 *of* 2011

LOCAL GOVERNMENT (HOUSEHOLD CHARGE) ACT 2011

REVISED

Updated to 9 January 2023

This Revised Act is an administrative consolidation of the *Local Government (Household Charge) Act 2011*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including *Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022* (52/2022), enacted 21 December 2022, and all statutory instruments up to and including *Planning And Development And Foreshore (Amendment) Act 2022 (Commencement) Order 2023* (S.I. No. 1 of 2023), made 9 January 2023, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 36 *of* 2011

LOCAL GOVERNMENT (HOUSEHOLD CHARGE) ACT 2011

REVISED

Updated to 9 January 2023

ARRANGEMENT OF SECTIONS

Section

1. Interpretation.
2. Meaning of residential property.
3. Household charge on certain residential property.
4. Exemptions and waivers from household charge.
5. Declaration of liability and payment of household charge.
6. Provision of information in relation to residential property.
7. Late payment fee and late payment interest.
8. Unpaid amount to be a charge on property.
9. Application for certificates of exemption and waiver.
10. Receipts, certificates and requirements on sale of residential property.
11. Forged and altered documents.
12. Care and management of household charge.
13. Delegation of functions of local authority.
14. Data sharing and exchange.
15. Offences.
16. Regulations, orders and directions.
17. Amendment of section 5 of Local Government Act 1998.
18. Expenses of Minister.
19. Amendments of Act of 2009.
20. Short title.

ACTS REFERRED TO

Bankruptcy Act 1988	1988, No. 27
Building Control Acts 1990 and 2007	
Capital Acquisitions Tax Consolidation Act 2003	2003, No. 1
Capital Gains Tax Acts	
Companies Act 1963	1963, No. 33
Companies Acts	
Electricity (Supply) Act 1927	1927, No. 27
Finance Act 2001	2001, No. 7
Housing (Miscellaneous Provisions) Act 1992	1992, No. 18
Interpretation Act 2005	2005, No. 23
Local Government (Charges) Act 2009	2009, No. 30
Local Government (Financial Provisions) Act 1978	1978, No. 35
Local Government (Sanitary Services) Act 1964	1964, No. 29
Local Government Act 1998	1998, No. 16
Local Government Act 2001	2001, No. 37
National Asset Management Agency Act 2009	2009, No. 34
Petty Sessions (Ireland) Act 1851	14 & 15 Vict., c. 93
Residential Tenancies Act 2004	2004, No. 27
Social Welfare (Consolidation) Act 2005	2005, No. 26
Stamp Duties Consolidation Act 1999	1999, No. 31
Tax Acts	
Taxes Consolidation Act 1997	1997, No. 39
Value-Added Tax Consolidation Act 2010	2010, No. 31

Number 36 *of* 2011

LOCAL GOVERNMENT (HOUSEHOLD CHARGE) ACT 2011

REVISED

Updated to 9 January 2023

AN ACT TO REQUIRE THE OWNERS OF CERTAIN RESIDENTIAL PROPERTIES TO PAY AN ANNUAL HOUSEHOLD CHARGE IN RESPECT OF EACH SUCH PROPERTY TO THE LOCAL AUTHORITY IN WHOSE FUNCTIONAL AREA THE RESIDENTIAL PROPERTY IS SITUATED; TO REQUIRE THE FURNISHING OF INFORMATION RELATING TO EACH SUCH PROPERTY TO ENABLE THE PREPARATION OF A DATABASE OF RESIDENTIAL PROPERTIES IN THE STATE; TO AMEND THE LOCAL GOVERNMENT ACT 1998; TO AMEND THE LOCAL GOVERNMENT (CHARGES) ACT 2009; AND TO PROVIDE FOR RELATED MATTERS.

[19*th December*, 2011]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Annotations

Modifications (not altering text):

C1 Provision for Act to be repealed by ministerial order made (30.01.2014) by *Local Government Reform Act 2014* (1/2014), s. 73(3)(b), S.I. No. 38 of 2014.

Repeals relevant to Part 12

73. — ...

(3) The provisions of the Local Government (Household Charge) Act 2011 are repealed as follows:

(*a*) upon the passing of this Act in respect of *section 10(4)*;

(*b*) other than in respect of *section 10(4)*, on such day or days as the Minister may, by order or orders, appoint either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes and different provisions.

Editorial Notes:

E1 Activity undertaken to collect household charge or late payment of fees validated (30.01.2014) by *Local Government Reform Act 2014* (1/2014), s. 78, S.I. No. 38 of 2014.

Interpretation.

1.— In this Act—

"Act of 1992" means the Housing (Miscellaneous Provisions) Act 1992;

"Act of 2001" means the Local Government Act 2001;

"Act of 2003" means the Capital Acquisitions Tax Consolidation Act 2003;

"Act of 2005" means the Social Welfare (Consolidation) Act 2005;

"Act of 2009" means the Local Government (Charges) Act 2009;

"administrative area" has the meaning assigned to it by the Act of 2001;

"building" includes—

(*a*) part of a building, and

(*b*) a structure or erection of any kind and of any materials, or any part of that structure or erection, but excludes a structure that is not permanently attached to the ground, a vessel and a vehicle (whether mobile or not);

"certificate of exemption" has the meaning assigned to it by *section 9 (1)*;

"certificate of waiver" has the meaning assigned to it by *section 9 (2)*;

"city council" has the meaning assigned to it by the Act of 2001;

"county council" has the meaning assigned to it by the Act of 2001;

"enactment" has the same meaning that it has in the Interpretation Act 2005;

"functional area" means—

(*a*) in relation to a city council, the administrative area of that city council,

(*b*) in relation to a county council—

(i) the administrative area of that county council, and

(ii) the administrative area of any town council (within the meaning of the Local Government Act 2001) situated within the administrative area of that county council;

"household charge" has the meaning assigned to it by *section 3(1)*;

"late payment fee" has the meaning assigned to it by *section 7(1)*;

"late payment interest" has the meaning assigned to it by *section 7(1)*;

"liability date" means, in relation to any particular year, 1 January of that year;

"local authority" means a county council or a city council;

"Minister" means the Minister for the Environment, Community and Local Government;

"owner", in relation to a residential property, means—

(*a*) a person (other than a mortgagee not in possession) who—

(i) in the case of a residential property that is let under a lease or held under a tenancy for a term not exceeding 20 years, is entitled to receive the rent under that lease or tenancy whether in his or her own right or as trustee or agent for another person, or

(ii) in the case of a residential property that is not so let or so held, would, subject to *paragraph (b)*, be so entitled if the residential property were so let or so held, whether in that person's own right or as trustee or agent for another person,

or

(*b*) where the property is let under a lease or held under a tenancy for a term exceeding 20 years, the person (other than a mortgagee not in possession) who is the lessee under that lease or tenant under that tenancy;

"prescribed" means prescribed by regulations made by the Minister;

"relevant local authority" means—

(*a*) in relation to a residential property wholly situated in the functional area of a city council, that city council,

(*b*) in relation to a residential property wholly situated in the functional area of a county council, that county council, and

(*c*) in relation to a residential property situated partly in the functional area of a county council and partly in the functional area of another county council or a city council, the local authority in whose functional area the greater part of the residential property, by area, is situated.

Annotations

Modifications (not altering text):

C2 Reference to a county council or a city council or a county council and a city council construed (1.06.2014) by *Local Government Reform Act 2014* (1/2014), s. 9(2), S.I. No. 214 of 2014.

Cesser and amalgamation of certain local government areas

9. — ...

(2) Except where otherwise provided for by this Act, a reference, however expressed, in any enactment—

(*a*) to a county council or a city council (including a reference construed by section 3(2) of, and Schedule 2 to, the Principal Act as a reference to a county council or to a city council, as the case may be) shall, if the context permits, be read as a reference to a county council, a city council or a city and county council, and

(*b*) to a county council and a city council (including a reference so construed) shall, if the context permits, be read as a reference to a county council, a city council and a city and county council.

...

C3 Reference to a function of a town council construed (1.06.2014) by *Local Government Reform Act 2014* (1/2014), s. 25(2), S.I. No. 214 of 2014.

Dissolution of town councils — consequential provisions

25. — ...

(2) A function of a town council (including a reference construed by section 3(2) of, and Schedule 2 to, the Principal Act as a reference to a town council and whether of general application to town councils or otherwise under an enactment) that—

(*a*) has not been repealed or otherwise provided for by this Act, or

(*b*) is neither spent nor obsolete,

shall, if the context permits in respect of one or more than one town council concerned, be read as a reference to a function of the local authority in whose administrative area the town council so dissolved is situated.

...

Meaning of residential property.

2.— (1) In this Act "residential property" means, subject to *subsection (2)*, a building that is situated in the State and that is occupied, or suitable for occupation, as a separate dwelling, whether or not the occupier shares, or would be entitled to share,

in connection therewith, any accommodation, amenity or facility with any other person, and includes—

(*a*) a house, maisonette, flat or apartment (including the form of accommodation commonly known as a bedsit), and

(*b*) a building containing a bedroom to which *paragraph (e)* of *subsection (2)* applies.

(2) For the purposes of this Act, none of the following is a residential property:

(*a*) a building—

(i) from which no income has been derived since the building's construction,

(ii) that, since the building's construction, has never been used as a dwelling, and

(iii) that forms part of the trading stock of a business;

(*b*) a building vested in a Minister of the Government, a housing authority (within the meaning of the Act of 1992) or the Health Service Executive;

(*c*) a building owned by a body standing approved for the purposes of section 6 of the Act of 1992;

(*d*) a building that—

(i) 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

(ii) in respect of which local authority rates are payable;

(*e*) a bedroom that is let under a letting arrangement whereby the occupier of the bedroom is entitled to share with any other individual any other accommodation, amenity or facility in the building of which the bedroom forms part.

(3) In this section "business" includes—

(*a*) the business of a company to which—

(i) an examiner, liquidator or receiver has been appointed under the Companies Acts,

(ii) a statutory receiver has been appointed under the National Asset Management Agency Act 2009, or

(iii) a receiver has been appointed under any other enactment,

and

(*b*) the business of an individual—

(i) who is a bankrupt or an arranging debtor within the meaning of the Bankruptcy Act 1988, all or part of whose property vests in a receiver, manager or the Official Assignee in Bankruptcy in accordance with that Act, or

(ii) where, in respect of all or part of the trading stock of the business, a statutory receiver has been appointed under the National Asset Management Agency Act 2009.

Household charge on certain residential property.

3.— (1) In the year 2012 and in each subsequent year thereafter, each person who, on the liability date of the year concerned, is the owner of a residential property shall, subject to this Act, pay to the relevant local authority the sum (in this Act referred to as a "household charge") specified in accordance with this section.

(2) The sum specified in accordance with this section shall be—

(*a*) €100, or

(*b*) where a sum stands prescribed for the time being under *subsection (3)*, that sum.

(3) The Minister may from time to time review the sum specified in accordance with this section and, having regard to any change in the consumer price index—

(*a*) since the commencement of this section, or

(*b*) where a sum stands prescribed for the time being under this subsection, since the date on which that sum was prescribed,

prescribe such sum for the purposes of *subsection (2)* as the Minister considers appropriate, and a sum so prescribed shall stand specified in accordance with this section from the liability date immediately following the date on which the sum is so prescribed.

(4) Where a residential property is owned by two or more persons, those persons shall be jointly and severally liable to pay the household charge in respect of that property to the relevant local authority.

(5) A household charge shall be paid to the relevant local authority in accordance with *section 5*.

(6) In this section "change in the consumer price index" means the difference between—

(*a*) the All Items Consumer Price Index number last published by the Central Statistics Office before—

(i) the commencement of this section, or

(ii) where a sum stands prescribed for the time being under *subsection (3)*, the date on which that sum was prescribed,

and

(*b*) the All Items Consumer Price Index number most recently published by the Central Statistics Office since such commencement or the prescribing of that sum, as the case may be,

expressed as a percentage of the first-mentioned number.

(7) In this section "prescribe" means prescribe by order.

Annotations

Modifications (not altering text):

C4 Cesser, subject to transitional provisions, provided in respect of section (1.01.2013) by *Finance (Local Property Tax) Act 2012* (52/2012), ss. 155 and 156, S.I. No. 589 of 2012.

Cessation of household charge.

155.— Section 3 of the Act of 2011 shall cease to apply in respect of any liability date occurring on or after 1 January 2013.

Arrears of household charge.

156.— (1) Where—

(*a*) a liability to the household charge is to be discharged by the relevant person making payment, on or before 30 April 2013, to the local authority in whose functional area the property is situated, and

(*b*) the amount that would be required to be paid, were section 7(1) of the Act of 2011 to apply and apart from this subsection, in order to discharge that liability would exceed €130,

then notwithstanding that section 7(1), the payment of €130 by the relevant person to that local authority, on or before the foregoing date, shall discharge that liability.

(2) *Subsection (3)* shall apply notwithstanding—

(*a*) any requirement under the Act of 2011 for a liability to the household charge to be discharged in favour of a local authority, or a relevant board (within the meaning of section 13 of that Act) in a case where one or more of a local authority's functions have been delegated to such a board under section 13 of that Act, or

(*b*) the functions conferred by that Act on a local authority or such a board with respect to that charge's collection,

where, on 1 July 2013, a household charge liability in respect of a residential property remains undischarged.

(3) Subject to *subsection (5)*, any liability to the household charge that remains undischarged on 1 July 2013 shall—

(*a*) be treated as a charge of €200 to local property tax that is due and payable on that date, and

(*b*) cease to be treated as a household charge liability under the Act of 2011.

(4) The charge of €200 referred to in *subsection (3)* shall be payable to the Revenue Commissioners and all of the provisions of this Act that relate to the collection of local property tax shall apply to the charge as if it were an amount of local property tax.

(5) *Subsection (3)* shall not apply in respect of any liability to the household charge that is the subject of legal proceedings taken by a local authority or a relevant board under the Act of 2011 where those proceedings have been commenced before 1 July 2013 and are still in being on that date.

(6) Where a local authority is satisfied that all or any part of a liability to the household charge in respect of a residential property situated in the functional area of the local authority has not been discharged before 1 July 2013, it shall notify the Revenue Commissioners in writing of the address of the property and the name and address of the owner (within the meaning of the Act of 2011) of the property.

Exemptions and waivers from household charge.

4.—(1) A person who, on a liability date, is the owner of a residential property shall not, in respect of that residential property, be liable to pay the household charge for the year in which that liability date falls if, on that date—

(*a*) the residential property is comprised in a discretionary trust (within the meaning of the Act of 2003), or

(*b*) the said owner is—

(i) a body corporate beneficially entitled in possession, and

(ii) an approved body within the meaning of section 848A (inserted by section 45 of the Finance Act 2001) of the Taxes Consolidation Act 1997.

(2) If—

(*a*) an individual who is the owner of a residential property is not residing in that property on a liability date by reason of his or her having had to vacate the property due to long term mental or physical infirmity,

(*b*) immediately before the date on which the individual so vacated that residential property, the residential property was his or her sole or main residence, and

(*c*) the individual is residing in a property of which he or she is not the owner,

he or she shall not be liable to pay the household charge for the year in which that liability date falls in respect of that residential property.

(3) Where a person who is the sole owner of a residential property dies, the personal representative of the deceased person shall not, in respect of that residential property, be liable to pay the household charge relating to a year in which the liability date falls after the date of death of the deceased person and before the date of issue of a grant of representation to the estate of the deceased person.

(4) A person who, on a liability date, is the owner of a residential property shall, in respect of that residential property, be entitled to a waiver from payment of the household charge relating to—

(*a*) the year in which the liability date falls if, on that date, he or she is entitled to payment of a supplement referred to in subsection (5) of section 198 of the Act of 2005 towards the amount of mortgage interest payable by him or her in respect of that property, or

(*b*) the year 2012 and the year 2013 if, on the liability date for the year concerned, the residential property is situated in an unfinished housing estate.

(5) The Minister shall not prescribe a list for the purposes of this section unless he or she is satisfied that each of the developments specified in the list is incomplete to a substantial extent, and the Minister shall, for the purpose of so satisfying himself or herself, have regard to all relevant circumstances, including—

(*a*) the state of completion of roads, footpaths and public lighting facilities in the development,

(*b*) the state of completion of piped water and sewerage facilities within the development,

(*c*) the state of completion of open spaces or similar amenities within the development,

(*d*) the extent to which the development complies with the terms of any planning permission applicable to it,

(*e*) the extent to which the development complies with the provisions of the Building Control Acts 1990 and 2007,

(*f*) the provisions of the Local Government (Sanitary Services) Act 1964 as they pertain to dangerous places and dangerous structures within the meaning of that Act,

(*g*) the extent to which roads, open spaces, car parks, sewers, watermains, drains or other public facilities in the development have been taken in charge by the local authority concerned, and

(*h*) where there is an agreement with the local authority concerned relating to the maintenance of roads, open spaces, car parks, sewers, watermains, drains or other public facilities in the development, the extent to which there has been compliance with the conditions for maintenance under the agreement.

(6) In this section—

"long term mental or physical infirmity" means an infirmity suffered by a person—

(*a*) certified by a registered medical practitioner, and

(*b*) which required the person to vacate, for a continuous period of more than 12 months, the property in which he or she had been dwelling;

"unfinished housing estate" means a development of two or more buildings, for the time being specified in a list prescribed for the purposes of this section.

Annotations

Editorial Notes:

E2 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E3 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E4 Power pursuant to section exercised (22.03.2012) by *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012).

E5 Power pursuant to section exercised (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012).

Declaration of liability and payment of household charge.

5.— (1) The owner of a residential property who, on a liability date, is liable to pay a household charge to a relevant local authority, or is entitled to a waiver from payment of a household charge under *subsection (4)* of *section 4*, in respect of the year in which that liability date falls, shall make and provide to the relevant local authority a declaration stating that he or she is so liable or so entitled, as the case may be.

(2) A declaration referred to in *subsection (1)* shall—

(*a*) be in such form and contain such information as may be prescribed,

(*b*) be provided to the relevant local authority on or before such date as may be prescribed, and

(*c*) in the case of a person who is liable to pay a household charge, be accompanied by payment, effected in accordance with *subsection (3)*, of the household charge in respect of the residential property concerned.

(3) Payment of the household charge in respect of a residential property shall, at the option of the owner of the property concerned, be effected by—

(*a*)(i) a single payment made on or before such date as may be prescribed, or

(ii) the payment of instalments—

(I) of such amounts, and

(II) to be paid on or before such dates,

as may be prescribed, provided that if any instalment is not paid in full and on time, the full outstanding balance of the household charge becomes immediately due,

and

(*b*) by such means as may be prescribed.

(4) A person who contravenes *subsection (1)* or *(2)* shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(5) A person who, in purported compliance with *subsection (1)* or *(2)*, provides information to a local authority that is false or misleading in a material respect shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(6) A person who is convicted of an offence under this section shall, on each day on which the contravention of which that offence consists is continued by the person after his or her having been so convicted, be guilty of an offence and shall be liable on summary conviction to a fine not exceeding €100.

Annotations

Editorial Notes:

E6 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E7 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E8 Power pursuant to section exercised (22.03.2012) by *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012).

E9 Power pursuant to section exercised (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012).

E10 Means of payment of charge prescribed for purposes of subs. (3) (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 6(1).

E11 Time for payment of charge and making of declaration prescribed for purposes of subs. (3) (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 4.

E12 A class C fine means a fine not greater than €2,500 as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(1), S.I. No. 662 of 2010.

Provision of information in relation to residential property.

6.— (1) The owner of a residential property who, on a liability date, is liable to pay a household charge to a relevant local authority, or is entitled to a waiver from payment of a household charge under *subsection (4)* of *section 4*, in respect of the year in which that liability date falls, shall, before the expiration of such period as may be prescribed, make and provide to that local authority a statement in writing containing such information relating to the residential property concerned as may be prescribed for the purpose of enabling the Minister to prepare and maintain a database of residential properties in the State containing details of accommodation, facilities and services available in respect of such properties.

(2) A statement under this section shall be in such form as may be prescribed.

(3) A person who contravenes *subsection (1)* or *(2)* shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

Annotations

Editorial Notes:

E13 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E14 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E15 Information to be provided to relevant local authority prescribed (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 5.

E16 A class C fine means a fine not greater than €2,500 as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(1), S.I. No. 662 of 2010.

Late payment fee and late payment interest.

7.— (1) The owner of a residential property who fails to pay a household charge or an instalment of a household charge in accordance with this Act shall, subject to *subsection (3)*, in addition to his or her being liable to pay the amount outstanding of the household charge, be liable to pay to the relevant local authority—

(*a*) a fee (in this Act referred to as a "late payment fee") equal to—

(i) in the case of a household charge paid not later than 6 months after the date (in this section referred to as the "due date")—

(I) prescribed under *section 5(3)(a)(i)* for payment of the household charge, or

(II) prescribed under *section 5(3)(a)(ii)* for payment of an instalment of the household charge,

10 per cent of the amount outstanding in respect of the unpaid household charge,

(ii) in the case of a household charge paid later than 6 months and not later than 12 months after the due date, 20 per cent of the amount outstanding in respect of the unpaid household charge, or

(iii) in the case of a household charge paid later than 12 months after the due date, 30 per cent of the amount outstanding in respect of the unpaid household charge,

and

(*b*) interest (in this Act referred to as "late payment interest") on the amount outstanding in respect of the unpaid household charge, calculated at the rate of 1 per cent per month or part of a month from the due date, until payment of the household charge has been made.

(2) Payment of a late payment fee and late payment interest shall be effected by such means as may be prescribed.

(3) Where a person who is the sole owner of a residential property dies and, at the date of his or her death, a household charge, a late payment fee, late payment interest or any part of such charge, fee or interest remains unpaid in relation to that property, no further late payment fee or late payment interest shall be payable in accordance with *subsection (1)* in relation to that property until a grant of representation to the estate of the deceased person issues to the personal representative of such deceased person.

(4) The personal representative of a deceased person shall, as soon as a grant of representation to the estate of the deceased person issues to him or her, be liable to pay to the relevant local authority the full amount due and owing by the deceased, at the date of his or her death, in respect of a household charge and related late payment fee and late payment interest, which said full amount is, in this section, referred to as the "full amount".

(5) If the said full amount is paid by the said personal representative within 3 months of the date of issue of a grant of representation to the estate of the deceased person, he or she shall have no further liability in respect of the said household charge and related late payment fee and late payment interest due and owing by the deceased at the date of his or her death.

(6) If the said full amount is not paid by the said personal representative within 3 months of the date of issue of a grant of representation to the estate of the deceased person, he or she shall be liable to pay to the relevant local authority, in addition to the said full amount, a late payment fee and late payment interest in respect of each month or part of a month in which any part of such full amount remains unpaid from the date of such issue.

(7) In this section, a reference to "grant of representation" is, where 2 or more such grants are issued to the estate of a deceased person, a reference to the first of such grants to issue.

Annotations

Modifications (not altering text):

C5 Application of section restricted (1.01.2013) by *Finance (Local Property Tax) Act 2012* (52/2012), s. 156(1), S.I. No. 589 of 2012.

Arrears of household charge.

156.— (1) Where—

(*a*) a liability to the household charge is to be discharged by the relevant person making payment, on or before 30 April 2013, to the local authority in whose functional area the property is situated, and

(*b*) the amount that would be required to be paid, were section 7(1) of the Act of 2011 to apply and apart from this subsection, in order to discharge that liability would exceed €130,

then notwithstanding that *section 7(1)*, the payment of €130 by the relevant person to that local authority, on or before the foregoing date, shall discharge that liability.

Unpaid amount to be a charge on property.

8.— (1) Any household charge, late payment fee or late payment interest due and unpaid by an owner of residential property shall, subject to *subsection (2)*, be and remain a charge on the property to which it relates.

(2) A residential property shall not, as against a bona fide purchaser for full consideration in money or money's worth or a mortgagee, remain charged with or liable to the payment of a household charge, late payment fee or late payment interest referred to in *subsection (1)* after the expiration of 12 years from the date upon which the amount concerned fell due.

Application for certificates of exemption and waiver.

9.— (1) The owner of a residential property may apply to the relevant local authority for a certificate (in this Act referred to as a "certificate of exemption"), in respect of such liability date or liability dates as are specified in the certificate, stating that, by virtue of *subsection (1)*, *(2)* or *(3)* of *section 4*, no household charge was payable in respect of the residential property, and specifying the reasons why no such charge was payable.

(2) The owner of a residential property may apply to the relevant local authority for a certificate (in this Act referred to as a "certificate of waiver") stating that, in respect of such liability date or liability dates as are specified in the certificate—

(*a*) it received a declaration from the owner that he or she was entitled to a waiver from payment of the household charge in respect of the property under *subsection (4)* of *section 4*, and

(*b*) the owner was so entitled to a waiver from payment of the household charge in respect of the property under that subsection.

(3) An applicant for a certificate of exemption or a certificate of waiver shall provide the relevant local authority with all such information as it may reasonably require for the purpose of its making a decision in relation to the application.

(4) Where a relevant local authority receives from the applicant for a certificate of exemption or a certificate of waiver all such information as it may reasonably require for the purpose of its making a decision in relation to the application, the relevant local authority shall within 14 days—

(*a*) if it is satisfied that in respect of any particular liability date or liability dates a household charge was not payable in respect of the residential property concerned, issue a certificate of exemption or a certificate of waiver, as may be appropriate, to the applicant in respect of the residential property and the date or dates concerned, or

(*b*) if it is not so satisfied, refuse the application, give the applicant a statement in writing of the reason for the refusal and inform the applicant in writing of his or her entitlement to appeal the refusal to the District Court in accordance with this section.

(5) Where a relevant local authority refuses an application under this section, the applicant for the certificate or certificates concerned may appeal the refusal to the District Court.

(6) On the hearing of an appeal under this section, the District Court may—

(*a*) allow the appeal and direct the relevant local authority to issue a certificate of exemption or a certificate of waiver, as may be appropriate, to the appellant in such terms as the court shall specify, or

(*b*) affirm the refusal of the application concerned.

(7) An appeal against a refusal of a certificate of exemption or a certificate of waiver shall be made to a judge of the District Court for the time being assigned to the district court district in which the residential property concerned is situated.

Receipts, certificates and requirements on sale of residential property.

10. — (1) Where a person pays a household charge, an instalment of a household charge, a late payment fee or late payment interest to a relevant local authority in respect of a residential property, that local authority shall give the person a receipt in writing in respect of the payment.

(2) Where a relevant local authority receives payment in full of a household charge, all related late payment fees and late payment interest in respect of a residential property, it shall, on application to it in writing by or on behalf of the owner of the residential property, within 14 days, give that owner a certificate (in this section referred to as a "certificate of discharge") confirming that the household charge in respect of the year concerned has been paid and that no late payment fee or late payment interest is due or owing in respect of the property for that year.

(3) The vendor of a residential property shall, before the completion of the sale of the property, pay to the relevant local authority all household charges, late payment fees and late payment interest due and owing to the relevant local authority in respect of that residential property.

(4) F1**[**...**]**

(5) As against a bona fide purchaser or mortgagee of such property for full consideration in money or money's worth without notice, or a person deriving title from or under such a purchaser or mortgagee, a certificate of discharge, a certificate of waiver or a certificate of exemption shall discharge the property concerned from liability for any household charge and related late payment fee and late payment interest due by the owner of that property for each year in which the liability date or dates to which the certificate relates fell.

(6) A person who contravenes *subsection (3)* shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(7) A relevant local authority—

(*a*) shall not charge a fee in respect of the issue by it of a receipt, a certificate of discharge, a certificate of waiver or a certificate of exemption, and

(*b*) may charge a fee in respect of the issue by it of a duplicate of such receipt or certificate not exceeding the reasonable cost of issuing the duplicate.

(8) In this section—

"purchaser" includes, in relation to a residential property, a transferee under a transfer referred to in the definition of "sale" in this subsection;

"sale" includes, in relation to a residential property, the transfer of the residential property by the owner to another person—

(*a*) in consequence of—

(i) the exercise of a power under any enactment to compulsorily acquire land, or

(ii) the giving of notice of intention to exercise such power,

or

(*b*) for no consideration or consideration that is significantly less than the estimated market value of the residential property concerned at the time of its transfer;

"vendor" includes, in relation to a residential property—

(*a*) a person who transfers the property to another person—

(i) in consequence of—

(I) the exercise of a power under any enactment to compulsorily acquire land, or

(II) the giving of notice of intention to exercise such power,

or

(ii) for no consideration or consideration that is significantly less than the estimated market value of the residential property concerned at the time of its transfer,

(*b*) an agent of the owner of the residential property who—

(i) receives the proceeds of the sale of the property or part thereof on behalf of the owner, or

(ii) provides legal advice to the owner in connection with a transfer referred to in *subparagraph (ii)* of *paragraph (a)* of the property by the owner.

Annotations

Amendments:

F1 Repealed (27.01.2014) by *Local Government Reform Act 2014* (1/2014), s. 73(3)(a), commenced on enactment as per s. 73(3)(a).

Editorial Notes:

E17 A class C fine means a fine not greater than €2,500 as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 6(1), S.I. No. 662 of 2010.

Forged and altered documents.

11.— (1) It shall be an offence for a person to forge or utter knowing it to be forged a certificate or other document purporting to be issued under this Act (in this section referred to as "a forged document").

(2) It shall be an offence for a person to alter with intent to defraud or deceive, or to utter knowing it to be so altered, a certificate or other document issued under this Act (in this section referred to as "an altered document").

(3) It shall be an offence for a person to have, without lawful authority, in his or her possession a forged document or an altered document.

(4) It shall be an offence for a person to aid or abet the commission of an offence under this section.

(5) A person guilty of an offence under this section shall be liable—

(*a*) on summary conviction, to a class A fine or to imprisonment for a term not exceeding 6 months or both, or

(*b*) on conviction on indictment, to a fine not exceeding €25,000 or to imprisonment for a term not exceeding 2 years or both.

Annotations

Editorial Notes:

E18 A class A fine means a fine not greater than €5,000 as provided (4.01.2011) by *Fines Act 2010* (8/2010), ss. 3, 4(1), S.I. No. 662 of 2010.

Care and management of household charge.

12.— (1) All household charges, late payment fees and late payment interest payable to a local authority pursuant to this Act are placed under the care and management of the local authority concerned.

(2) It is a function of each local authority to collect household charges, late payment fees and late payment interest due to it under this Act and to deal with matters associated with such collection.

(3) A local authority may recover from an owner of a residential property, as a simple contract debt in any court of competent jurisdiction, any household charges, late payment fees and late payment interest due and owing to the local authority in respect of that property.

Delegation of functions of local authority.

13.— (1) A relevant local authority may delegate to a relevant board such one or more than one of its functions (other than the power to bring proceedings for an offence) relating to the collection of household charges, late payment fees and late payment interest as it considers appropriate.

(2) A relevant local authority shall, where the Minister so directs in writing, delegate to a relevant board such one or more than one of its functions (other than the power to bring proceedings for an offence) relating to the collection of household charges, late payment fees and late payment interest as may be specified in the direction.

(3) Where a delegation is made by a relevant local authority to a relevant board under this section—

(*a*) the relevant board shall perform the functions concerned in accordance with any limitations specified in the delegation as to the area, period in which, or extent to which it is to perform those functions,

(*b*) a provision of or under this Act or any other enactment (whether passed or made before or after the passing of this Act) that vests functions in the relevant local authority or regulates the manner in which any function is to be performed shall, if and in so far as it is applicable to the delegated function, have effect, for the purposes of the performance of that function by the relevant board, with the substitution of the relevant board for the relevant local authority, and accordingly references in any such provision to a local authority shall for the purposes of the performance of the delegated function by the relevant board be construed as references to the relevant board.

(4) A relevant board shall be paid, out of the Local Government Fund, such fees and expenses (if any) in respect of the performance by it of functions delegated under this section as may be prescribed.

(5) A local authority shall not revoke a delegation under *subsection (1)* or *(2)* except with the consent of the Minister.

(6) A local authority shall, where the Minister so directs in writing, revoke a delegation under this section.

(7) The functions conferred on a local authority by this section shall be executive functions for the purposes of the Act of 2001.

F2**[**(8) In this section "relevant board" means—

(*a*) the Local Government Computer Services Board established by the Local Government Computer Services Board (Establishment) Order 1975 (S.I. No. 212 of 1975), or a body to whom the functions of that Board have been transferred by order under section 5A (inserted by section 7 of the Local Government (Miscellaneous Provisions) Act 2012) of the Local Government Services (Corporate Bodies) Act 1971, and

(*b*) the Local Government Management Services Board established by the Local Government Management Services Board (Establishment) Order 1996 (S.I. No. 410 of 1996), or a body to whom the functions of that Board have been transferred by order under section 5A (inserted by section 7 of the Local Government (Miscellaneous Provisions) Act 2012) of the Local Government Services (Corporate Bodies) Act 1971,

or either of them.**]**

Annotations

Amendments:

F2 Substituted (1.08.2012) by *Local Government (Miscellaneous Provisions) Act 2012* (17/2012), s. 12(b), S.I. No. 287 of 2012.

Editorial Notes:

E19 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E20 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E21 Fees and expenses prescribed for purposes of subs. (4) (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 9.

Data sharing and exchange.

14.— (1) Notwithstanding any enactment or rule of law—

(*a*) a relevant person shall, upon a request from a local authority, provide the local authority with such information in the possession or control of the relevant person or, where the relevant person is a body corporate, any subsidiary (within the meaning of section 155 of the Companies Act 1963) of the relevant person as the local authority may reasonably require for the purpose of enabling the local authority to perform its functions under this Act,

(*b*) a local authority shall, at such intervals as the Revenue Commissioners may specify, provide the Revenue Commissioners with such information obtained by the local authority pursuant to this Act, including tax reference numbers, as the Revenue Commissioners may reasonably require for the purpose of enabling them to perform their functions under a specified enactment, and

(*c*) a local authority shall, upon a request from, and at such intervals as may be specified by, a Minister of the Government, a local authority or a prescribed person, provide the Minister of the Government, the local authority or the prescribed person, as may be appropriate, with such information obtained by the local authority pursuant to this Act as the Minister of the Government, the local authority or the prescribed person concerned may reasonably require for the purpose of enabling him or her to perform his or her functions.

(2) The Minister shall not prescribe a person for the purposes of *paragraph (c)* of *subsection (1)* unless he or she is satisfied that the provision by a local authority of information obtained by the local authority pursuant to this Act to such person will assist the person in discharging a function conferred on, or delegated to, him or her by or under any enactment.

(3) In this section—

"Act of 2010" means the Value-Added Tax Consolidation Act 2010;

"relevant person" means—

(*a*) the Private Residential Tenancies Board established under section 150 of the Residential Tenancies Act 2004,

(*b*) the Electricity Supply Board established in accordance with the Electricity (Supply) Act 1927,

(*c*) the Revenue Commissioners,

(*d*) the Minister for Social Protection, or

(*e*) any other person standing prescribed for the time being;

"specified enactment" means—

(*a*) the Tax Acts,

(*b*) the Capital Gains Tax Acts,

(*c*) the Act of 2010,

(*d*) the Stamp Duties Consolidation Act 1999, or

(*e*) the Act of 2003;

"tax reference number" means—

(*a*) in relation to an individual, that individual's personal public service number (within the meaning of section 262 of the Act of 2005), or

(*b*) in relation to a body corporate—

(i) the reference number stated on any return of income form or notice of assessment issued to that person by an officer of the Revenue Commissioners, or

(ii) the registration number of the body corporate for the purposes of the Act of 2010.

Annotations

Modifications (not altering text):

C6 Reference to Private Residential Tenancies Board construed (7.04.2016) by *Residential Tenancies (Amendment) Act 2015* (42/2015), s. 13(3), S.I. No. 151 of 2016.

Change of name of Board

13. ...

(3) In any enactment or any instrument under an enactment, references to the Private Residential Tenancies Board shall be construed as references to the Residential Tenancies Board.

...

Editorial Notes:

E22 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E23 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E24 Power pursuant to section exercised (12.12.2012) by *Local Government (Household Charge) (Prescribed Person) Regulations 2012* (S.I. No. 512 of 2012).

E25 Private Residential Tenancies Board designated a prescribed person for purposes of subs. (1)(c) (12.12.2012) by *Local Government (Household Charge) (Prescribed Person) Regulations 2012* (S.I. No. 512 of 2012).

E26 power pursuant to section exercised (4.04.2012) by *Local Government (Household Charge) (Amendment) (No. 2) Regulations 2012* (S.I. No. 119 of 2012).

E27 Property Registration Authority designated a prescribed person for purposes of subs. (3)(e) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 11, as inserted (4.04.2012) by *Local Government (Household Charge) (Amendment) (No. 2) Regulations 2012* (S.I. No. 119 of 2012), reg. 2.

E28 Power pursuant to section exercised (22.03.2012) by *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012).

E29 Local Government Computer Services Board and Local Government Management Services Board designated prescribed persons for purposes of subs. (1)(c) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012), reg. 10, as substituted (22.03.2012) by *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012), reg. 4.

E30 Power pursuant to section exercised (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012).

Offences.

15.— (1) Notwithstanding section 10(4) of the Petty Sessions (Ireland) Act 1851, summary proceedings for an offence under this Act may be instituted not later than 2 years from the date on which the relevant local authority forms the opinion that there exists sufficient evidence to justify the institution of proceedings for the offence concerned, but in no case shall such proceedings be instituted after 6 years from the date of the alleged commission of the offence.

(2) Where an offence under this Act is committed by a body corporate and is proved to have been so committed with the consent or connivance of any person, being a director, manager, secretary or other officer of the body corporate, or a person who was purporting to act in such capacity, that person, as well as the body corporate, shall be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.

(3) Summary proceedings for an offence under this Act may be brought and prosecuted by the relevant local authority.

(4) Where a person is convicted of an offence under this Act, the court shall order the person to pay to the relevant local authority the costs and expenses, measured by the court, incurred by the relevant local authority in relation to the investigation, detection and prosecution of the offence, unless the court is satisfied that there are special and substantial reasons for not so doing.

(5) Where a person is convicted of an offence under either *subsection (4)* or *subsection (6)* (in so far as either subsection relates to *paragraph (c)* of *subsection (2)*) of *section 5*, the court may, in determining the amount of the fine to impose on the person in respect of that offence, take account of any late payment fee or late payment interest, or both, paid by the person in connection with the failure to pay the household charge to which the offence relates.

Regulations, orders and directions.

16.— (1) The Minister may by regulations (and in *section 3*, by order) provide for any matter referred to in this Act as prescribed or to be prescribed.

(2) Without prejudice to any other provision of this Act, regulations under this Act may contain such incidental, consequential and supplementary provisions as appear to the Minister to be necessary or expedient for the purposes of the regulations.

(3) A regulation or direction under this Act may—

(*a*) apply in respect of all local authorities or such local authorities or classes of local authority as are specified in the regulation or direction, and

(*b*) contain different provisions in relation to different local authorities or classes of local authority.

(4) Every regulation made by the Minister under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Annotations

Editorial Notes:

E31 Power pursuant to section exercised (27.08.2013) by *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013).

E32 Power pursuant to section exercised (22.07.2013) by *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013).

E33 Power pursuant to section exercised (12.12.2012) by *Local Government (Household Charge) (Prescribed Person) Regulations 2012* (S.I. No. 512 of 2012).

E34 power pursuant to section exercised (4.04.2012) by *Local Government (Household Charge) (Amendment) (No. 2) Regulations 2012* (S.I. No. 119 of 2012).

E35 Power pursuant to section exercised (22.03.2012) by *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012).

E36 Power pursuant to section exercised (5.01.2012) by *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012).

Amendment of section 5 of Local Government Act 1998.

17.— Section 5 of the Local Government Act 1998 is amended, in subsection (1), by substituting the following paragraph for paragraph (*e*) of the definition of "miscellaneous fees and duties":

"(*e*) household charges, late payment fees and late payment interest paid under the *Local Government (Household Charge) Act 2011*; and".

Expenses of Minister.

18.— 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.

Amendments of Act of 2009.

19.— (1) The Act of 2009 is amended—

(*a*) in section 1—

(i) by inserting the following definitions:

" 'Act of 2003' means the Capital Acquisitions Tax Consolidation Act 2003;

'administrative area' has the meaning assigned to it by the Act of 2001;",

(ii) by substituting the following definition for the definition of "building":

" 'building' includes—

(*a*) part of a building, and

(*b*) a structure or erection of any kind and of any materials, or any part of that structure or erection, but excludes a structure that is not permanently attached to the ground, a vessel and a vehicle (whether mobile or not);",

(iii) by inserting the following definition:

" 'certificate of exemption' has the meaning assigned to it by section 8(1);",

(iv) by deleting the definition of "dwelling",

(v) by inserting the following definition:

" 'enactment' has the same meaning that it has in the Interpretation Act 2005;",

(vi) by inserting the following definitions:

" 'functional area' means—

(*a*) in relation to a city council, the administrative area of that city council,

(*b*) in relation to a county council—

(i) the administrative area of that county council, and

(ii) the administrative area of any town council (within the meaning of the Local Government Act 2001) situated within the administrative area of that county council;

'late payment fee' has the meaning assigned to it by section 6(1);",

(vii) by substituting the following definition for the definition of "owner":

" 'owner', in relation to a residential property, means—

(*a*) a person (other than a mortgagee not in possession) who—

(i) in the case of a residential property that is let under a lease or held under a tenancy for a term not exceeding 20 years, is entitled to receive the rent under that lease or tenancy, whether in his or her own right or as trustee or agent for another person, or

(ii) in the case of a residential property that is not so let or so held, would, subject to paragraph (*b*), be so entitled if the residential property were so let or so held, whether in that person's own right or as trustee or agent for another person,

or

(*b*) where the property is let under a lease or held under a tenancy for a term exceeding 20 years, the person (other than a mortgagee not in possession) who is the lessee under that lease or the tenant under that tenancy;",

and

(viii) by substituting the following definition for the definition of "relevant local authority":

" 'relevant local authority' means—

(*a*) in relation to a residential property wholly situated in the functional area of a city council, that city council,

(*b*) in relation to a residential property wholly situated in the functional area of a county council, that county council, and

(*c*) in relation to a residential property situated partly in the functional area of a county council and partly in the functional area of another county council or a city council, the local authority in whose functional area the greater part of the residential property, by area, is situated.",

(*b*) by substituting the following section for section 2:

"Meaning of residential property.

2.—(1) In this Act 'residential property' means, subject to subsection (2), a building that is situated in the State and that is occupied, or suitable for occupation, as a separate dwelling, whether or not the occupier shares, or would be entitled to share, in connection therewith, any accommodation, amenity or facility with any other person, and includes—

(*a*) a house, maisonette, flat or apartment (including the form of accommodation commonly known as a bedsit), and

(*b*) a building containing a bedroom to which paragraph (*e*) of subsection (2) applies.

(2) For the purposes of this Act, none of the following is a residential property:

(*a*) a building—

(i) from which no income has been derived since the building's construction,

(ii) that, since the building's construction, has never been used as a dwelling, and

(iii) that forms part of the trading stock of a business;

(*b*) a building vested in a Minister of the Government, a housing authority (within the meaning of the Act of 1992) or the Health Service Executive;

(*c*) a building owned by a body standing approved for the purposes of section 6 of the Act of 1992;

(*d*) a building that—

(i) 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

(ii) in respect of which local authority rates are payable;

(*e*) a bedroom that is let under a letting arrangement whereby the occupier of the bedroom is entitled to share with any other individual any other accommodation, amenity or facility in the building of which the bedroom forms part;

(*f*) an approved building within the meaning of section 482 of the Act of 1997.

(3) In this section 'business' includes—

(*a*) the business of a company to which—

(i) an examiner, liquidator or receiver has been appointed under the Companies Acts,

(ii) a statutory receiver has been appointed under the National Asset Management Agency Act 2009, or

(iii) a receiver has been appointed under any other enactment,

and

(*b*) the business of an individual—

(i) who is a bankrupt or an arranging debtor within the meaning of the Bankruptcy Act 1988, all or part of whose property vests in a receiver, manager or the Official Assignee in Bankruptcy in accordance with that Act, or

(ii) where, in respect of all or part of the trading stock of the business, a statutory receiver has been appointed under the National Asset Management Agency Act 2009.",

(*c*) in section 3—

(i) by substituting the following subsections for subsections (5) and (6):

"(5) The Minister may from time to time review the sum specified in accordance with this section and, having regard to any change in the consumer price index—

(*a*) since the commencement of this section, or

(*b*) where a sum stands prescribed for the time being under this subsection, since the date on which that sum was prescribed,

prescribe such sum for the purposes of subsection (2) as the Minister considers appropriate, and a sum so prescribed shall stand specified in accordance with this section from the liability date immediately following the date on which the sum is so prescribed.

(6) In this section 'change in the consumer price index' means the difference between—

(*a*) the All Items Consumer Price Index number last published by the Central Statistics Office before—

(i) the commencement of this section, or

(ii) where a sum stands prescribed for the time being under subsection (5), the date on which that sum was prescribed,

and

(*b*) the All Items Consumer Price Index number most recently published by the Central Statistics Office since such commencement or the prescribing of that sum, as the case may be,

expressed as a percentage of the first-mentioned number.",

and

(ii) by inserting the following subsection after subsection (7):

"(8) In this section 'prescribe' means prescribe by order.",

(*d*) in paragraph (*b*) of subsection (1) of section 4, by substituting "being an approved body within the meaning of section 848A (inserted by section 45 of the Finance Act 2001) of the Act of 1997." for "being a trust or body corporate which is approved as an eligible charity in accordance with Part 3 of Schedule 26A of the Act of 1997.",

(*e*) by substituting the following subsection for subsection (5) of section 4:

"(5) If—

(*a*) an individual who is the owner of a residential property is not residing in that property on a liability date by reason of his or her having had to vacate the property due to long term mental or physical infirmity,

(*b*) immediately before the date on which the individual so vacated that residential property, the residential property was his or her sole or main residence, and

(*c*) the individual is residing in a property of which he or she is not the owner,

he or she shall not be liable to pay the charge for the year in which that liability date falls in respect of that residential property.",

(*f*) by inserting the following subsections after subsection (6) of section 4:

"(7) Where a person who is the sole owner of a residential property dies, the personal representative of the deceased person shall not, in respect of that

residential property, be liable to pay the charge relating to a year in which the liability date falls after the date of death of the deceased person and before the date of issue of a grant of representation to the estate of the deceased person.

(8) In this section 'long term mental or physical infirmity' means an infirmity suffered by a person—

(*a*) certified by a registered medical practitioner, and

(*b*) which required the person to vacate, for a continuous period of more than 12 months, the property in which he or she had been dwelling.",

(*g*) by substituting the following subsections for subsections (1) and (2) of section 5:

"(1) The owner of a residential property who, on a liability date, is liable to pay a charge to a relevant local authority in respect of the year in which that liability date falls, shall make and provide to the relevant local authority a declaration stating that he or she is so liable.

(2) A declaration referred to in subsection (1) shall—

(*a*) be in such form and contain such information as may be prescribed,

(*b*) be provided to the relevant local authority before the expiration of such period as may be prescribed, and

(*c*) be accompanied by payment, effected in accordance with subsection (3), of the charge in respect of the residential property concerned.",

(*h*) by substituting the following subsections for subsection (4) of section 5:

"(4) The Minister may from time to time prescribe a fee for the payment of a charge by a person attending at the offices of a relevant local authority providing such payment services, which fee shall not exceed the reasonable cost of providing such services, and that person shall pay such fee to the relevant local authority with the said charge.

(5) A person who contravenes subsection (1) or (2) shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(6) A person who, in purported compliance with subsection (1) or (2), provides information to a relevant local authority that is false or misleading in a material respect shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(7) A person who is convicted of an offence under this section shall, on each day on which the contravention of which that offence consists is continued by the person after his or her having been so convicted, be guilty of an offence and shall be liable on summary conviction to a fine not exceeding €100.",

(*i*) by substituting the following section for section 6:

"Late payment fee.

6.— (1) The owner of a residential property who fails to pay a charge in accordance with this Act shall, subject to subsection (3), in addition to his or her being liable to pay the said charge, be liable to pay to the relevant local authority the sum of €20 (in this Act referred to as a 'late payment fee') in respect of each month or part of a month in which—

(*a*) such charge,

(*b*) any such late payment fee, or

(*c*) any part of such charge or fee,

remains unpaid.

(2) Payment of a late payment fee shall be made by such means as may be prescribed.

(3) Where a person who is the sole owner of a residential property dies and, at the date of his or her death, a charge, a late payment fee or any part of such charge or fee remains unpaid in relation to that property, no further late payment fee shall be payable in accordance with subsection (1) in relation to that property until a grant of representation to the estate of the deceased person issues to the personal representative of such deceased person.

(4) The personal representative of such deceased person shall, as soon as a grant of representation to the estate of the deceased person issues to him or her, be liable to pay to the relevant local authority the full amount due and owing by the deceased, at the date of his or her death, in respect of a charge and each related late payment fee, which said full amount is, in this section, referred to as the 'full amount'.

(5) If the said full amount is paid by the said personal representative within 3 months of the date of issue of the grant of representation to the estate of the deceased person, he or she shall have no further liability in respect of the said charge and each related late payment fee due and owing by the deceased at the date of his or her death.

(6) If the said full amount is not paid by the said personal representative within 3 months of the date of issue of the grant of representation to the estate of the deceased person, he or she shall be liable to pay to the relevant local authority, in addition to the said full amount, a late payment fee in respect of each month or part of a month in which any part of such charge or fee remains unpaid from the date of such issue.

(7) In this section, a reference to 'grant of representation' is, where 2 or more such grants are issued to the estate of a deceased person, a reference to the first of such grants to issue.",

(*j*) by substituting the following sections for section 8:

"Application for certificate of exemption.

8.— (1) The owner of a residential property may apply to the relevant local authority for a certificate (in this Act referred to as a 'certificate of exemption'), in respect of such liability date or liability dates as are specified in the certificate, stating that, by virtue of subsection (1), (2), (4), (5), (6) or (7) of section 4, no charge was payable in respect of the residential property, and specifying the reasons why no such charge was payable.

(2) An applicant for a certificate of exemption shall provide the relevant local authority with all such information as it may reasonably require for the purpose of its making a decision in relation to the application.

(3) When a relevant local authority receives from the applicant for a certificate of exemption all such information as it may reasonably require for the purpose of its making a decision in relation to the application, the relevant local authority shall within 14 days—

(*a*) if it is satisfied that in respect of any particular liability date or liability dates a charge was not payable in respect of the

residential property concerned, issue a certificate of exemption to the applicant in respect of the residential property and the date or dates concerned, or

(*b*) if it is not so satisfied, refuse the application, give the applicant a statement in writing of the reason for the refusal and inform the applicant in writing of his or her entitlement to appeal the refusal to the District Court in accordance with this section.

(4) Where a relevant local authority refuses an application under this section, the applicant for the certificate concerned may appeal the refusal to the District Court.

(5) On the hearing of an appeal under this section, the District Court may—

(*a*) allow the appeal and direct the relevant local authority to issue a certificate of exemption to the appellant in such terms as the court shall specify, or

(*b*) affirm the refusal of the application concerned.

(6) An appeal against a refusal of a certificate of exemption shall be made to a judge of the District Court for the time being assigned to the district court district in which the residential property concerned is situated.

Receipts, certificates and requirements on sale of residential property.

8A.— (1) Where a person pays a charge or a late payment fee to a relevant local authority in respect of a residential property, that local authority shall give the person a receipt in writing in respect of the payment.

(2) Where a relevant local authority receives payment in full of a charge and all related late payment fees in respect of a residential property, it shall, on application to it in writing by or on behalf of the owner of the residential property, within 14 days, give that owner a certificate (in this section referred to as a 'certificate of discharge') confirming that the charge in respect of the year concerned has been paid and that no late payment fee is due or owing in respect of the property for that year.

(3) The vendor of a residential property shall, before the completion of the sale of the property, pay to the relevant local authority all charges and late payment fees due and owing to the relevant local authority in respect of that residential property.

(4) On or before the completion of the sale of a residential property, the vendor of that residential property shall, in respect of that residential property, give to the purchaser—

(*a*) a certificate of discharge, or

(*b*) a certificate of exemption,

as may be appropriate, in respect of each year in which a liability date fell since the date of the last sale of the property.

(5) As against a bona fide purchaser or mortgagee of such property for full consideration in money or money's worth without notice, or a person deriving title from or under such a purchaser or mortgagee, a certificate of discharge or a certificate of exemption shall discharge the property concerned from liability for any charge or late payment fee due by the owner of that property for each year in which the liability date or dates to which the certificate relates fell.

(6) A person who contravenes subsection (3) shall be guilty of an offence and shall be liable on summary conviction to a class C fine.

(7) A relevant local authority—

(*a*) shall not charge a fee in respect of the issue by it of a receipt, a certificate of discharge or a certificate of exemption, and

(*b*) may charge a fee in respect of the issue by it of a duplicate of such receipt or certificate not exceeding the reasonable cost of issuing the duplicate.

(8) In this section—

'purchaser' includes, in relation to a residential property, a transferee under a transfer referred to in the definition of 'sale' in this subsection;

'sale' includes, in relation to a residential property, the transfer of the residential property by the owner to another person—

(*a*) in consequence of—

(i) the exercise of a power under any enactment to compulsorily acquire land, or

(ii) the giving of notice of intention to exercise such power,

or

(*b*) for no consideration or consideration that is significantly less than the estimated market value of the residential property concerned at the time of its transfer;

'vendor' includes, in relation to a residential property—

(*a*) a person who transfers the property to another person—

(i) in consequence of—

(I) the exercise of a power under any enactment to compulsorily acquire land, or

(II) the giving of notice of intention to exercise such power,

or

(ii) for no consideration or consideration that is significantly less than the estimated market value of the residential property concerned at the time of its transfer,

and

(*b*) an agent of the owner of the residential property who—

(i) receives the proceeds of the sale of the residential property or part thereof on behalf of the owner, or

(ii) provides legal advice to the owner in connection with a transfer referred to in subparagraph (ii) of paragraph (*a*) of the property by the owner.

Forged and altered documents.

8B.— (1) It shall be an offence for a person to forge or utter knowing it to be forged a certificate or other document purporting to be issued under this Act (in this section referred to as 'a forged document').

(2) It shall be an offence for a person to alter with intent to defraud or deceive, or to utter knowing it to be so altered, a certificate or other document issued under this Act (in this section referred to as 'an altered document').

(3) It shall be an offence for a person to have, without lawful authority, in his or her possession a forged document or an altered document.

(4) It shall be an offence for a person to aid or abet the commission of an offence under this section.

(5) A person guilty of an offence under this section shall be liable—

(*a*) on summary conviction, to a class A fine or to imprisonment for a term not exceeding 6 months or both, and

(*b*) on conviction on indictment, to a fine not exceeding €25,000 or to imprisonment for a term not exceeding 2 years or both.",

(*k*) by substituting the following section for section 10:

"Delegation of functions of local authority.

10.— (1) A relevant local authority may delegate to a relevant board such one or more than one of its functions (other than the power to bring proceedings for an offence) relating to the collection of charges or late payment fees as it considers appropriate.

(2) A relevant local authority shall, where the Minister so directs in writing, delegate to a relevant board such one or more than one of its functions (other than the power to bring proceedings for an offence) relating to the collection of charges or late payment fees as may be specified in the direction.

(3) Where a delegation is made by a relevant local authority to a relevant board under this section—

(*a*) the relevant board shall perform the functions concerned in accordance with any limitations specified in the delegation as to the area, period in which, or extent to which it is to perform those functions,

(*b*) a provision of or under this Act or any other enactment (whether passed or made before or after the passing of this Act) that vests functions in the relevant local authority or regulates the manner in which any function is to be performed shall, if and in so far as it is applicable to the delegated function, have effect, for the purposes of the performance of that function by the relevant board, with the substitution of the relevant board for the relevant local authority, and accordingly references in any such provision to a local authority shall for the purposes of the performance of the delegated function by the relevant board be construed as references to the relevant board.

(4) A relevant board shall be paid such fees and expenses (if any) in respect of the performance by it of functions delegated under this section as may be prescribed.

(5) A local authority shall not revoke a delegation under subsection (1) or (2) except with the consent of the Minister.

(6) A local authority shall, where the Minister so directs in writing, revoke a delegation under this section.

(7) The functions conferred on a local authority by this section shall be executive functions for the purposes of the Act of 2001.

(8) In this section 'relevant board' means—

(*a*) the Local Government Computer Services Board established by the Local Government Computer Services Board (Establishment) Order 1975 (S.I. No. 212 of 1975), and

(*b*) the Local Government Management Services Board established by the Local Government Management Services Board (Establishment) Order 1996 (S.I. No. 410 of 1996),

or either of them.",

(*l*) by substituting the following section for section 11:

"Data sharing and exchange.

11.—(1) Notwithstanding any enactment or rule of law—

(*a*) a relevant person shall, upon a request from a local authority, provide the local authority with such information in the possession or control of the relevant person or, where the relevant person is a body corporate, any subsidiary (within the meaning of section 155 of the Companies Act 1963) of the relevant person as the local authority may reasonably require for the purpose of enabling the local authority to perform its functions under this Act,

(*b*) a local authority shall, at such intervals as the Revenue Commissioners may specify, provide the Revenue Commissioners with such information obtained by the local authority pursuant to this Act, including tax reference numbers, as the Revenue Commissioners may reasonably require for the purpose of enabling them to perform their functions under a specified enactment, and

(*c*) a local authority shall, upon a request from, and at such intervals as may be specified by, a Minister of the Government, a local authority or a prescribed person, provide the Minister of the Government, the local authority or the prescribed person, as may be appropriate, with such information obtained by the local authority pursuant to this Act as the Minister of the Government, the local authority or the prescribed person concerned may reasonably require for the purpose of enabling him or her to perform his or her functions.

(2) The Minister shall not prescribe a person for the purposes of paragraph (*c*) of subsection (1) unless he or she is satisfied that the provision by a local authority of information obtained by the local authority pursuant to this Act to such person will assist the person in discharging a function conferred on, or delegated to, him or her by or under any enactment.

(3) In this section—

'Act of 2010' means the Value-Added Tax Consolidation Act 2010;

'relevant person' means—

(*a*) the Private Residential Tenancies Board established under section 150 of the Residential Tenancies Act 2004,

(*b*) the Electricity Supply Board established in accordance with the Electricity (Supply) Act 1927,

(*c*) the Revenue Commissioners,

(*d*) the Minister for Social Protection, or

(*e*) any other person standing prescribed for the time being;

'specified enactment' means—

(*a*) the Tax Acts,

(*b*) the Capital Gains Tax Acts,

(*c*) the Act of 2010,

(*d*) the Stamp Duties Consolidation Act 1999, or

(*e*) the Act of 2003;

'tax reference number' means—

(*a*) in relation to an individual, that individual's personal public service number (within the meaning of section 262 of the Act of 2005), or

(*b*) in relation to a body corporate—

(i) the reference number stated on any return of income form or notice of assessment issued to that person by an officer of the Revenue Commissioners, or

(ii) the registration number of the body corporate for the purposes of the Act of 2010.",

(*m*) in section 12—

(i) in subsection (3), by substituting "the relevant local authority forms the opinion that there exists sufficient evidence to justify the institution of proceedings for the offence concerned," for "evidence sufficient to justify the institution of proceedings for the offence concerned comes to the knowledge of the relevant local authority for the residential property to which the offence relates,",

(ii) in subsection (4), by deleting"or to be attributable to any neglect on the part of", and

(iii) by inserting the following subsection after subsection (6):

"(7) Where a person is convicted of an offence under either subsection (5) or subsection (7) (in so far as either subsection relates to paragraph (*c*) of subsection (2)) of section 5, the court may, in determining the amount of the fine to impose on the person in respect of that offence, take account of any late payment fee or late payment interest, or both, paid by the person in connection with the failure to pay the household charge to which the offence relates.",

(*n*) by substituting the following section for section 14:

"Regulations, orders and directions.

14.— (1) The Minister may by regulations (and in section 3, by order) provide for any matter referred to in this Act as prescribed or to be prescribed.

(2) Without prejudice to any other provision of this Act, regulations under this Act may contain such incidental, consequential and supplementary provisions as appear to the Minister to be necessary or expedient for the purposes of the regulations.

(3) A regulation or direction under this Act may—

(*a*) apply in respect of all local authorities or such local authorities or classes of local authority as are specified in the regulation or direction, and

(*b*) contain different provisions in relation to different local authorities or classes of local authority.

(4) Every regulation made by the Minister under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.",

and

(*o*) in subsection (1) of section 15, by substituting "within the administrative area of the county council" for "within the county".

(2) Any regulation or direction made or given under the Act of 2009 that is in force immediately before the commencement of this section shall continue in force after such commencement and may be amended or revoked accordingly.

(3) This section shall come into operation on 1 January 2012.

Annotations

Modifications (not altering text):

C7 Reference to Private Residential Tenancies Board construed (7.04.2016) by *Residential Tenancies (Amendment) Act 2015* (42/2015), s. 13(3), S.I. No. 151 of 2016.

Change of name of Board

13. ...

(3) In any enactment or any instrument under an enactment, references to the Private Residential Tenancies Board shall be construed as references to the Residential Tenancies Board.

...

Short title.

20.— This Act may be cited as the Local Government (Household Charge) Act 2011.

Number 36 *of* 2011

LOCAL GOVERNMENT (HOUSEHOLD CHARGE) ACT 2011

REVISED

Updated to 9 January 2023

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

This Act is not collectively cited with any other Act.

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Residential Tenancies (Amendment) Act 2015* (42/2015)
- *Local Government Reform Act 2014* (1/2014)
- *Finance (Local Property Tax) Act 2012* (52/2012)
- *Local Government (Miscellaneous Provisions) Act 2012* (17/2012)

All Acts up to and including *Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022* (52/2022), enacted 21 December 2022, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Local Government (Household Charge) (Amendment) Regulations 2013* (S.I. No. 342 of 2013)
- *Local Government (Household Charge) Regulations 2013* (S.I. No. 273 of 2013)
- *Local Government (Household Charge) (Prescribed Person) Regulations 2012* (S.I. No. 512 of 2012)
- *Local Government (Household Charge) (Amendment) (No. 2) Regulations 2012* (S.I. No. 119 of 2012)
- *Local Government (Household Charge) (Amendment) Regulations 2012* (S.I. No. 81 of 2012)
- *Local Government (Household Charge) Regulations 2012* (S.I. No. 1 of 2012)

All statutory instruments up to and including *Planning And Development And Foreshore (Amendment) Act 2022 (Commencement) Order 2023* (S.I. No. 1 of 2023), made 9 January 2023, were considered in the preparation of this revision.