



Number 24 of 2019

LOCAL GOVERNMENT RATES AND OTHER MATTERS ACT 2019

REVISED

Updated to 31 December 2025

This Revised Act is an administrative consolidation of the *Local Government Rates and other Matters Act 2019*. 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 the *National Training Fund (Amendment) Act 2025* (21/2025), enacted 23 December 2025, and all statutory instruments up to and including the *European Union (Restrictive Measures concerning Iraq) Regulations 2026* (S.I. No. 1 of 2026), made 6 January 2026, were considered in the preparation of this Revised Act.

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SCHEDULE

REPEALS AND REVOCATIONS

PART 1

ACTS OF THE OIREACHTAS

ACTS REFERRED TO

Cork City Management (Amendment) Act 1941 (No. 5)
Interpretation Act 2005 (No. 23)
Local Government (Dublin) Act 1930 (No. 27)
Local Government (Financial Provisions) Act 1978 (No. 35)
Local Government (Ireland) Act 1898 (61 & 62 Vict. c. 37)
Local Government (Rates) Act 1970 (No. 2)
Local Government Act 1941 (No. 23)
Local Government Act 1946 (No. 24)
Local Government Act 2001 (No. 37)
Local Government Acts 1925 to 2016
Local Government Reform Act 2014 (No. 1)
Planning and Development (Amendment) Act 2018 (No. 16)
Planning and Development Act 2000 (No. 30)
Poor Law Acts (Ireland) Amendment Act 1890 (53 & 54 Vict. c. 30)
Poor Relief (Ireland) Act 1838 (1 & 2 Vict. c. 56)
Poor Relief (Ireland) Act 1843 (6 & 7 Vict. c. 92)
Poor Relief (Ireland) Act 1849 (12 & 13 Vict. c. 104)
Qualifications and Quality Assurance (Education and Training) Act 2012 (No. 28)
Residential Tenancies (Amendment) Act 2019 (No. 14)
Residential Tenancies Act 2004 (No. 27)
Statute of Limitations 1957 (No. 6)
Valuation (Amendment) Act 2015 (No. 10)
Valuation Act 2001 (No. 13)



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An Act to revise the law relating to the collection of rates in relation to certain properties, to provide for the establishment and maintenance of a database of those properties in the State, to provide for the amendment and repeal of certain enactments; for purposes unconnected with the foregoing, to amend the Planning and Development Act 2000 and otherwise make provision in relation to certain regional spatial and economic strategies, and to amend the Residential Tenancies Act 2004 and the Residential Tenancies (Amendment) Act 2019; and to provide for related matters.

[11th July, 2019]

Be it enacted by the Oireachtas as follows:

Interpretation

1. In this Act—

“Act of 2000” means the Planning and Development Act 2000;

“Act of 2001” means the Local Government Act 2001;

“Act of 2014” means the Local Government Reform Act 2014;

“Act of 2015” means the Valuation (Amendment) Act 2015;

F1[“Act of 2024” means the Planning and Development Act 2024]

“annual rate on valuation” means the rate determined by the local authority concerned as the rating authority pursuant to *section 3*;

“enactment” has the same meaning as it has in the Interpretation Act 2005;

“liable person” shall be construed in accordance with *section 4*;

“local authority” has the same meaning as it has in the Act of 2001;

“local financial year” has the same meaning as it has in section 96 of the Act of 2001;

“Minister” means the Minister for Housing, Planning and Local Government;

“occupier” has the same meaning as it has in the Valuation Act 2001;

“owner” in relation to a relevant property, means a person (other than a mortgagee not in possession) who, whether in that person’s own right or as trustee or agent for any other person, is entitled to

receive the rent of the property or, where the property is not let, would be so entitled if it were so let;

“prescribed” means prescribed by regulations made by the Minister;

“rate” has the meaning assigned to it by *section 4*;

“rating authority” has the same meaning as it has in the Act of 2001;

“rating authority area” has the same meaning as it has in the Valuation Act 2001;

“ratepayer”, in relation to a relevant property, means a person required to pay rates on that property;

“relevant property” has the same meaning as it has in the Valuation Act 2001;

“valuation” shall be construed in like manner to the manner in which the definition of “value” in the Valuation Act 2001 provides that it shall be construed.

Construction of references to annual rate on valuation

2. References to an annual rate on valuation contained in any statute or instrument made under a statute shall be construed as references to an annual rate on valuation within the meaning of *section 1*.

Annual rate on valuation

3. At a local authority budget meeting, held under section 103 of the Act of 2001, to consider a draft local authority budget prepared in accordance with section 102 of that Act, the local authority shall, subject to *section 6*, by resolution determine, in accordance with the local authority budget adopted under section 103 of the said Act, the annual rate on valuation applicable in the calculation of the amount of the rate under *section 4*.

Rate to be levied on occupiers of relevant property

- F2[4. (1) Subject to this section, in each local financial year, each rating authority shall, in accordance with the provisions of this section, impose and collect a charge (in this Act referred to as “a rate”) levied in respect of a relevant property included in—

(a) an existing valuation list for the rating authority’s area, or

(b) the valuation list published under section 23 of the Act of 2001 in the rating authority area of that authority.

- (2) The amount of the rate so levied shall be calculated in accordance with the following formula:

$A \times B \text{ on } C$

where—

A is the valuation of the relevant property,

B is the annual rate on valuation determined by the rating authority concerned under section 3 for that year, and

C is the last day of the local financial year immediately preceding the local financial year to which the calculation relates.

- (3) The rate calculated under this section shall be due and payable on the first day of the local financial year to which the rate applies.
- (4) (a) Subject to *paragraph (b)*, the following persons (in this Act referred to as a "liable person") are liable to pay the rate levied under this section:
- (i) the occupier of the relevant property on the day specified in *subsection (3)*;
 - (ii) if the relevant property is unoccupied on that day, the person who is for the time being entitled to occupy the property on that day.
- (b) Where a rate has been levied in respect of a relevant property in any local financial year and the liable person to whom a rates bill has been given under this section ceases to be the liable person in respect of the relevant property before the end of that year and has not paid the rate so levied, such liable person shall be liable to pay that portion of the rate levied in respect of that part of that year during which he or she remained the liable person and the remaining portion of the rate shall be levied on any subsequent liable persons on a pro-rata basis in respect of that part of that year in respect of which they were such liable persons.
- (5) (a) A rates bill stating the rate levied under this section shall be given by the rating authority concerned to a liable person—
- (i) where *sections 3 and 4(1) and (2)* apply,
 - (ii) where a valuation of a relevant property is amended pursuant to section 28 or 38 of the Act of 2001,
 - (iii) who is a subsequent liable person, or
 - (iv) in accordance with *subsection (6)*.
- (b) The rates bill shall include the following information:
- (i) the amount of the rate payable by the person to whom the rates bill is addressed;
 - (ii) the date by which the rate is due and payable and the manner in which it is to be paid;
 - (iii) the address of the relevant property;
 - (iv) the valuation of the relevant property;
 - (v) any other information considered necessary by the rating authority.
- (6) A rates bill under this section shall be addressed to the liable person or subsequent liable person concerned by name and may be so served on or given to the person in one of the following ways:
- (a) by delivering it to the person;
 - (b) by leaving it at the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, at that address;
 - (c) by sending it by post to the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, to that address;
 - (d) by electronic means, in a case in which the person has given notice in writing to the person serving or giving the notice or document concerned of his or her consent to the notice or document (or notices or documents of a class to which the notice or document belongs) being served on, or given to, him or her in that manner;

- (e) in such other way as may be prescribed.
- (7) Where the name of the liable person or subsequent liable person concerned cannot be ascertained by reasonable inquiry, a rates bill under this section may be addressed—
- (a) to "the occupier", "the owner" or "the person liable to pay the rates bill", as appropriate, or
- (b) in such other way as may be prescribed.
- (8) A rate levied under this section shall be payable by a liable person or subsequent liable person in such manner and in respect of such period or periods as the rating authority concerned shall determine.
- (9) Where—
- (a) the valuation of a relevant property on the existing valuation list or the valuation list is amended pursuant to section 28 or 38 of the Act of 2001,
- (b) a new relevant property is included on the existing valuation list or the valuation list on foot of a valuation carried out pursuant to section 28 or 38 of the Act of 2001, or
- (c) a relevant property is excluded from the existing valuation list or the valuation list pursuant to section 28 or 38 of the Act 2001,
- the rating authority may amend the amount of the rate calculated under *subsection (2)* or levy a rate, or both, as appropriate, in respect of the relevant properties and specify the date (determined as prescribed) on and after which such amendment shall take effect.
- (10) For the purposes of this section, a company registered under the Companies Act 2014, or an existing company within the meaning of that Act, shall be deemed to be ordinarily resident at its registered office, and every other body corporate and every unincorporated body shall be deemed to be ordinarily resident at its principal office or place of business.
- (11) In this section—
- "Act of 2001" means the Valuation Act 2001;
- "existing valuation list" has the same meaning as it has in the Act of 2001;
- "subsequent liable person" means a subsequent liable person referred to in *subsection (4)(b)*;
- "valuation list" has the same meaning as it has in the Act of 2001.]

Rate Book

F3[5. (1) The contents of a rate book prepared by a local authority may be stored electronically.

- (2) A book referred to in section 65 of the Poor Relief (Ireland) Act 1838 shall be deemed to be a rate book referred to in *subsection (1)* (in this subsection referred to as a "deemed rate book") and, where the deemed rate book is stored electronically, that shall be deemed to satisfy the requirements of that section in respect of the deemed rate book and notwithstanding any specific such requirements.]

Power to limit annual rate on valuation

6. (1) The Minister may give a direction in writing to a local authority before a budget meeting is held under section 103 of the Act of 2001 in relation to a local financial year specified in the direction, requiring that the annual rate on valuation determined by the local authority at that budget meeting be limited

by reference to an amount, specified in the direction, and the local authority concerned shall comply with a direction given to it under this section.

- (2) The Minister shall not give a direction under this section without first obtaining the consent of the Minister for Public Expenditure and Reform.
- (3) The Minister may by direction in writing amend or revoke a direction under this section (including a direction under this subsection).
- (4) Where a direction under this section is not complied with by the local authority concerned, the determination of the annual rate on valuation under *section 3* shall not be invalidated but such determination shall have effect as if the amount specified in the direction were substituted for the annual rate on valuation so determined.
- (5) The chief executive of a local authority shall—
 - (a) before the adoption by the local authority of the draft local authority budget relating to the local financial year specified in a direction under this section, prepare for the authority a statement indicating the effect of the direction on the draft local authority budget,
 - (b) in case a direction under this section is not complied with, as soon as may be certify in writing to the Minister the extent by which any limit specified in the direction is exceeded, and
 - (c) where the provisions of *subsection (4)* apply, as soon as may be amend the relevant budget adopted by the authority so as to make it consistent with the direction (which amendment the chief executive is hereby authorised to make).

Discharge of rates by set-off

7. Where a sum is due to any person by a local authority and, at the same time, a sum is due to such local authority by such person in respect of rates the former sum may be set off against the latter either, as may be appropriate, in whole or in part.

Collection, care and management of rates

8. (1) All rates and interest imposed and 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 rates and interest due to it under this Act and to deal with matters associated with such collection.

Provision for abatement of rates in respect of vacant properties

9. (1) In accordance with such regulations as may be made under this section, a local authority may make a scheme providing for the abatement by the authority of rates due to it by liable persons or classes of liable persons in respect of vacant properties of a class or classes for such period or periods of time as may be specified in the scheme.
- (2) A scheme under this section shall be approved at the local authority budget meeting held under section 103 of the Act of 2001 concerning the local financial year to which the scheme shall apply and the scheme shall apply for the whole of that local financial year.
- (3) The Minister may make regulations for the purposes of this section and, in particular but without prejudice to the foregoing, regulations under this section may make provision in relation to all or any of the following matters:

- (a) the specification of the maximum amount of abatement of rates that may be granted by a local authority under this section;
 - (b) the specification of the F4[...] valuation thresholds below which *paragraph (a)* shall not apply;
 - (c) the specification of the conditions and circumstances under which an abatement of rates may be granted;
 - (d) the specification of the financial considerations and administrative and other procedures to apply in relation to the making of a scheme by a local authority under this section;
 - (e) the public consultation process that must be followed by a local authority before a scheme under this section is approved;
 - (f) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.
- (4) The making of a scheme under this section shall be a reserved function within the meaning of the Act of 2001.
- (5) As soon as practicable after the making of a scheme under this section, a local authority shall publish on its website details of the scheme and procedure for the making of an application for an abatement of rates under the scheme.
- (6) A liable person may apply to a local authority for an abatement of rates under a scheme made by that authority.
- (7) An application under this section shall be in such form, and made in such manner as may be specified by the local authority concerned.
- (8) It shall be a condition of every application for an abatement of rates under this section that the applicant shall furnish all information which the local authority concerned may require in connection with the consideration of the application.
- (9) A local authority may refuse an application for an abatement of rates under this section if the application does not comply with *subsection (7) or (8)*.
- (10) F4[...]
- (11) Where a scheme made by a local authority provides for an amount of abatement of rates that is lower than the maximum amount specified in regulations made by the Minister under this section, any additional income accruing to the local authority shall—
- (a) be added to the general municipal allocations of the municipal districts in the local authority concerned, or
 - (b) where the local authority concerned consists of one municipal district or none, be added to the budget of the authority.
- (12) In this section—
- “general municipal allocation” means discretionary funding which is made available to municipal district members for allocation in the draft budgetary plan referred to in section 102 of the Act of 2001;
- “municipal district” shall be construed in accordance with section 22A of the Act of 2001;
- “vacant property” means a property which is unoccupied—

- (a) for the purpose of the execution of additions, alterations (including demolition or redevelopment) or repairs thereon, or
- (b) because the liable person is *bona fide* unable to obtain a suitable tenant at a reasonable rent therefor.

Database of Relevant Properties

10. (1) Each local authority shall, as soon as may be after the commencement of this section, cause to be established and maintained a database of information F5[(which may consist of more than one database)] to be known as the Database of Relevant Properties (in this Act referred to as “the database”).

(2) The database shall include the following information in respect of each relevant property:

(a) the name of the occupier of the relevant property;

F5[(aa) if the relevant property is unoccupied, if known, the name of the person who is for the time being entitled to occupy the relevant property;]

(b) the address of the relevant property;

(c) any unique reference number assigned in respect of the relevant property;

(d) F5[to the extent known,] the nature of the business undertaken at the relevant property;

(e) any other information in relation to the property that is considered appropriate by a local authority for the purposes of the performance of its functions under this Act.

F5[(2A) (a) A liable person in respect of a relevant property shall, upon becoming aware that any particular entered in the database in respect of him or her or the relevant property is incorrect or has ceased to be correct, not later than 10 working days after becoming so aware, give notice in writing of that in correction or cessation of correction, as the case may be, to the local authority together with such other (as is reasonable in all the circumstances of the case) information in respect thereof as will enable the local authority to perform its function under subsection (3) in respect of that particular.

(b) A liable person who, without reasonable excuse, contravenes paragraph (a) shall be guilty of an offence and shall be liable, on summary conviction, to a class A fine.]

(3) A local authority shall, upon becoming aware that any particular entered in the database maintained by it under this section is incorrect or has ceased to be correct, make such alterations in the database as it considers necessary.

(4) A local authority may delegate its functions under this section to the Local Government Management Agency established by the Local Government Management Agency (Establishment) Order 2012 (S.I. No. 290 of 2012) (in this section referred to as “the board”).

(5) Where a delegation is made by a local authority to the board under subsection (4)—

(a) the board shall perform the functions concerned in accordance with any limitations specified in the delegation as to the area in which, 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 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 board, with the substitution of the board for the 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 board be construed as references to the board.

- (6) A local authority shall pay such fees and expenses (if any) to the board in respect of the performance by it of functions delegated under this section as may be prescribed.
- (7) A delegation under this section may be revoked in whole or in part.
- (8) A function of a local authority delegated under this section shall, notwithstanding the delegation, continue to be vested in the local authority but shall be so vested concurrently with the board so as to be capable of being performed by either the local authority or the board.

Duty to inform rating authority of transfer of relevant property

F6[11. (1) Where a person (in this subsection referred to as the "person concerned")—

- (a) ceases to be a liable person in respect of a relevant property,
- (b) becomes a liable person in respect of a relevant property, or
- (c) changes his or her status as a liable person in respect of a relevant property by virtue of—
 - (i) ceasing to fall within *paragraph (a)(i) of subsection (4) of section 4* but falling within *paragraph (a)(ii) of that subsection* in respect of such property, or
 - (ii) ceasing to fall within *paragraph (a)(ii) of subsection (4) of section 4* but falling within *paragraph (a)(i) of that subsection* in respect of such property,

the person concerned (or such other person as the person concerned has authorised in writing to act on his or her behalf for the purposes of this subsection) shall, not later than 10 working days after the date on which the person concerned falls within *paragraph (a), (b) or (c)*, as the case may be, give notice in writing of that fact (and, where the person concerned falls within *paragraph (a)*, particulars known (if any) to the person concerned of the name and address of any person who has become a liable person in respect of the relevant property upon the person concerned ceasing to be a liable person in respect of the relevant property) to the rating authority concerned and in the notice specify that date and the relevant property.

- (2) A person who, without reasonable excuse, contravenes *subsection (1)* shall be guilty of an offence and shall be liable, on summary conviction, to a class A fine.
- (3) The Minister may make regulations for the purposes of specifying the information or documents (or copies of documents) which shall accompany a notice under *subsection (1)* or a notice under that subsection which falls within a class of such notices specified in the regulations.]

Interest on overdue rates

- 12. (1) Any rates levied by a rating authority in respect of a relevant property payable by a liable person under this Act shall carry interest from the first day of January in the year following the local financial year to which the rates relate until payment and the amount of that interest shall be determined in accordance with *subsection (2)*.
- (2) The interest referred to in *subsection (1)* shall be determined in accordance with the following formula:

$T \times D \times R$

where

T is the total amount of rates due and payable which remains unpaid,

D is the number of days (including part of a day) in the period during which the rates remain unpaid,
and

R is F7[the prescribed rate or, if no rate is prescribed, the rate of 0.0219 per cent].

- (3) The interest payable under this section shall be payable to the relevant rating authority and may be collected and recovered in like manner as an amount of rates.

Payment of rates on sale of relevant property

F8[13. (1) The liable person in respect of a relevant property who proposes to sell the property shall, before the completion of the sale, pay to the local authority concerned any rates imposed under this Act and accrued interest which is due and payable in respect of that property—

(a) for the period up to and including the day immediately before such completion, and

(b) for which the person is liable in the person's capacity as a liable person.

- (2) The local authority concerned shall, not later than 10 working days after an application in writing being made to it for the purpose by a liable person referred to in *subsection (1)* or a person acting on behalf of the liable person in connection with the sale of the relevant property referred to in that subsection, provide, in such form and manner as may be prescribed, the applicant with, as appropriate—

(a) confirmation of any unpaid rates and accrued interest referred to in that subsection at the expected date of the completion of the sale of the property, or

(b) confirmation that there are no outstanding amounts payable by that liable person.

- (3) A liable person who contravenes *subsection (1)* shall be guilty of an offence and shall be liable, on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both.

- (4) In this section, "sale" includes, in relation to a relevant property, the transfer of the property by its owner or any trustee or personal representative of 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 which is significantly less than the market value of the property at the time of its transfer.]

Unpaid rates to be a charge on relevant property

14. (1) F9[Subject to *subsection (2A)*, any] rates levied by a rating authority in respect of a relevant property payable under this Act and any interest referred to in *section 12* which is due and unpaid by the owner of the relevant property F10[in the owner's capacity as a liable person] shall be and remain a charge on the relevant property to which it relates.

(2) F9[Subject to *subsection (2A)*, notwithstanding] section 36 of the Statute of Limitations 1957, the charge referred to in *subsection (1)* shall continue to apply without a time limit until such time as it is paid in full.

F10[(2A) *Subsection (1)* shall cease to apply to a relevant property where the property is sold such that the liable person referred to in that subsection ceases to be the owner of the property.]

(3) This section does not affect—

- (a) the liability of any previous occupier for outstanding rates in respect of which he or she is primarily liable, or
- (b) the functions of the rating authority concerned under any other enactment to collect any outstanding rates from the occupier or occupiers primarily liable.

Scheme for waiver of rates

15. (1) Subject to *subsection (4)* and in accordance with such regulations as may be made under this section, a local authority may make a scheme providing for the waiver by the authority of all or a portion of the rates due to it by ratepayers in order to support the following:

F11[(a) the implementation of the National Planning Framework within the meaning of the Act of 2024;]

F12[(b) the implementation of a development plan within the meaning of the Act of 2024;

(c) the implementation of a local area plan within the meaning of the Act of 2000;

(d) the implementation of a local economic and community plan within the meaning of the Act of 2001; or]

F13[(e) the implementation of an urban area plan, priority area plan, or coordinated area plan within the meaning, in each case, of the Act of 2024.]

(2) The making of a scheme under this section shall be a reserved function within the meaning of the Act of 2001.

(3) A local authority may amend a scheme under this section.

(4) A local authority shall not make a scheme under this section until the adjustment period (within the meaning of section 29 of the Act of 2014) ceases for every specified area within the administrative area of that authority.

(5) The Minister may make regulations for the purposes of this section and, in particular but without prejudice to the foregoing, regulations under this section may make provision in relation to all or any of the following matters:

- (a) the specification of the maximum percentage of rates that may be waived by a local authority under this section;
- (b) the period in relation to which a scheme may be made; and
- (c) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.

Authorised officers

16. (1) The chief executive of a local authority may appoint such and so many persons as he or she considers appropriate to be an authorised officer or authorised officers for the purposes of this Act.
- (2) A person appointed to be an authorised officer under this section shall on his or her appointment be furnished with a warrant of his or her appointment, and when exercising a power conferred by this Act shall, if requested by any person affected thereby, produce such warrant to that person for inspection.
- (3) An appointment under this section shall cease—
- (a) if the chief executive revokes the appointment,
 - (b) if the appointment is for a fixed period, on the expiry of that period, or
 - (c) if the person appointed is a member of staff of the local authority, when that person ceases to be a member of the staff of the local authority.

Powers of authorised officers

17. (1) For the purpose of assessing an application under *section 9*, an authorised officer may—
- (a) subject to F14[*subsection (2)*], enter at all reasonable times any relevant property and inspect the property,
 - (b) at such property, inspect and take copies of, any books, records or other documents (including books, records or documents stored in non-legible form), or extracts therefrom, that he or she finds in the course of his or her inspection,
 - (c) remove any such books, documents or records from the property and retain them for such period as he or she reasonably considers to be necessary for the purposes of his or her functions under this Act,
 - (d) require any person at the relevant property concerned, including the owner or occupier, to give the authorised officer such information and assistance as the authorised officer may reasonably require for the purposes of his or her functions under this Act.
- (2) An authorised officer shall not enter a dwelling F15[*or property other than a relevant property*], other than—
- (a) with the consent of the occupier, or
 - (b) pursuant to a warrant under *subsection (3)*.
- (3) Upon the sworn information of an authorised officer, a judge of the District Court may, if satisfied that there are reasonable grounds for believing that information, books, documents or other records (including information, books, documents or records stored in non-legible form) required by an authorised officer under this section is or are held at any dwelling F15[, *or property other than a relevant property*], issue a warrant authorising a named authorised officer, accompanied by such other authorised officers or members of the Garda Síochána as may be necessary, at any time or times, before the expiration of one month from the date of issue of the warrant, to enter (if necessary by the use of reasonable force) the dwelling F15[, *or such property, as the case may be,*] and perform the functions of an authorised officer under this section F15[*as if such dwelling (if it is not a relevant property) or property were a relevant property*].

(4) A person shall be guilty of an offence if he or she—

- (a) obstructs or interferes with an authorised officer or a member of the Garda Síochána in the course of exercising a power conferred on him or her by this Act or a warrant under *subsection (3)* or impedes the exercise by the authorised officer or member, as the case may be, of such power, or
- (b) fails or refuses to comply with a requirement of an authorised officer or member of the Garda Síochána pursuant to this section, or in purported compliance with such requirement gives information or makes a declaration to the authorised officer or member that he or she knows to be false or misleading in any material respect,

and shall be liable, on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both.

Regulations

- 18.** (1) The Minister may by regulations provide for any matter referred to in this Act as prescribed or to be prescribed.
- (2) Without prejudice to any provision of this Act, regulations under this Act may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary or expedient.
- (3) 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.

Expenses

- 19.** The expenses incurred by the Minister in the administration of the Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure and Reform, be paid out of monies provided by the Oireachtas.

F16[Construction of sections 65 and 106 of Poor Relief (Ireland) Act 1838

19A. With effect on and after the commencement of section 272 of the Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023—

- (a) the reference to "such rate" in section 65 of the Poor Relief (Ireland) Act 1838 shall be construed not as a reference to a rate made under that Act but as a reference to a rate within the meaning of this Act and the other provisions of the Poor Relief (Ireland) Act 1838 shall, with all necessary modifications, be construed accordingly, and
- (b) the reference to "this Act" in section 106 of the Poor Relief (Ireland) Act 1838 shall be construed not as a reference to that Act but as a reference to this Act and the other provisions of the Poor Relief (Ireland) Act 1838 shall, with all necessary modifications, be construed accordingly.]

Amendment of Local Government (Financial Provisions) Act 1978

- 20.** Section 10 of the Local Government (Financial Provisions) Act 1978 is amended in subsections (2)(a), and (3)(b)(ii) by the substitution of "*section 3 of the Local Government Rates and Other Matters Act 2019*" for "*section 103(7)(b)(i) of the Local Government Act 2001*".

Amendment of Valuation Act 2001

21. The Valuation Act 2001 is amended—

(a) F17[...]

(b) in section 53 (amended by section 29 of the Act of 2015)—

(i) in subsection (9), by the substitution of “2 months” for “4 months”,

(ii) by the substitution of the following subsection for subsection (11):

“(11) The Commissioner shall, on a date that is not less than 3 months before the date on which he or she issues, in its final terms, under subsection (10), a global valuation certificate, issue a copy of that certificate, in the terms he or she proposes to so issue it under that subsection, to the undertaking concerned, relevant rating authorities and the Minister for Housing, Planning and Local Government and the Commissioner shall issue the notice referred to in subsection (12) to the undertaking concerned and that Minister of the Government.”,

(iii) in subsection (12), by the substitution of “40 days” for “28 days”,

(c) in section 54, by the substitution of “28 days” for “3 months”,

(d) by the substitution of the following section for section 56:

“Power to limit rates income

56. (1) In this section—

‘appropriate year’ means the financial year immediately following the effective date in relation to the valuation list that, for the time being, stands published in respect of the area of the rating authority concerned;

‘consumer price index number’ means the All Items Consumer Price Index Number compiled by the Central Statistics Office;

‘consumer price index number relevant to the appropriate year’ means the consumer price index number most recently published by the Central Statistics Office before the effective date mentioned in the definition of ‘appropriate year’ in this subsection;

‘consumer price index number relevant to the preceding year’ means the consumer price index number lastly published by the Central Statistics Office before the day that falls 12 months before the day on which the consumer price index number referred to in the preceding definition is published;

‘preceding year’ means the financial year that immediately precedes the financial year mentioned in the definition of ‘appropriate year’ in this subsection.

(2) The Minister for Housing, Planning and Local Government shall, with the consent of the Minister for Finance, make an order requiring a rating authority to exercise its powers to make rates in such a manner as to secure that the total amount liable to be paid to it in respect of rates made by it in the appropriate year does not exceed an amount determined by the formula

$$(A \times (B + C) + G) + (A \times (H + I))$$

where

A is the figure specified in subsection (3),

B is the total amount liable to be paid to the rating authority in respect of rates levied by it in respect of relevant property on the existing valuation list (but excluding relevant property on the Central Valuation List in the preceding year), and

C is an amount determined by the formula

$D \times (E + F)$

where

D is the annual rate on valuation that was levied by the rating authority for the preceding year pursuant to *section 3* of the *Local Government Rates and Other Matters Act 2019*,

E is the aggregate valuation of relevant properties in the area that, pursuant to the exercise of a revision officer's powers under section 28(4)(b) of this Act, were included on the valuation list for the preceding year, as that list was amended for that area in relation to those properties under section 28(10),

F is the aggregate of the increases, if any, in valuations for relevant properties in the area that occurred during the preceding year pursuant to the exercise of a revision officer's powers under section 28(4)(a) and which exercise resulted in amendments to the valuation list for that preceding year in accordance with section 28(10),

G is an amount to be decided by the Minister in consultation with the Commissioner to represent, in so far as is reasonably practicable, the estimated reduction in the total amount liable to be paid to the rating authority in respect of rates in the appropriate year pursuant to the exercise of the Commissioner's powers under section 38 so that any amendment of the valuation list pursuant to the Commissioner's powers under section 38, does not affect the total amount liable to be paid to the rating authority in respect of rates in the appropriate year,

H is the total amount liable to be paid to the rating authority in respect of rates levied by it, in respect of relevant property on the Central Valuation List in the preceding year,

I is an amount determined by the formula

$D \times (J + K)$

where

D is the annual rate on valuation that was levied by the rating authority for the preceding year pursuant to *section 3* of the *Local Government Rates and Other Matters Act 2019*,

J is the aggregate of all global valuation amounts that have been apportioned to the relevant rating authority in accordance with section 53(8), and entered on the Central Valuation List pursuant to the exercise of the Commissioner's powers under section 53(1) of this Act, during the preceding year, and which exercise resulted in amendments to the Central Valuation List for that preceding year in accordance with section 55,

K is the aggregate of the increases, if any, of the global valuation amounts that have been apportioned to the relevant rating authority in accordance with section 53(8), and entered on the Central Valuation List during the preceding year pursuant to the exercise of the Commissioner's powers under section 53(6) and which exercise resulted in amendments to the central valuation list for that preceding year in accordance with section 55.

- (3) The figure mentioned in subsection (2) is the quotient, rounded up to 3 decimal places, obtained by dividing the consumer price index number relevant to the appropriate year by the consumer price index number relevant to the preceding year.”.

Amendment of Act of 2014

22. The Act of 2014 is amended—

- (a) In section 29, in the definition of “annual rate on valuation” in subsection (1), by the substitution of “section 3 of the *Local Government Rates and Other Matters Act 2019*” for “section 103(7)(b)(i) of the Principal Act”, and
- (b) in Part 3 of Schedule 3, by the substitution of “section 3 of the *Local Government Rates and Other Matters Act 2019*” for “section 103 (substituted by section 58 of the Local Government Reform Act 2014)”.

Certain regional spatial and economic strategies

23. (1) Notwithstanding paragraphs (a) and (b) of Article 2 of the Planning and Development (Amendment) Act 2018 (Commencement) Order 2019 (S.I. No. 133 of 2019)—

- (a) sections 31AQ and 31AR (inserted by section 4 of the Act of 2018) of the Act of 2000, and
- (b) the specified amendment,

shall, in so far only as they apply in relation to a relevant instrument, be deemed never to have come into operation.

- (2) Section 31A (as, by virtue of subsection (1), it is deemed to operate in relation to a relevant instrument) of the Act of 2000 is amended, in so far only as it applies in relation to a relevant instrument, by—

- (a) the substitution, in subsection (3), of “6 weeks” for “4 weeks”,

- (b) the substitution—

- (i) in paragraph (a) of subsection (10), of “Minister” for “Office of the Planning Regulator”, and

- (ii) in paragraph (b) of subsection (10), of “Office of the Planning Regulator” for “Minister”,

- (c) in subsection (19), by the substitution of—

- (i) “assembly” for “authority” in each place that it occurs,

- (ii) “assemblies” for “authorities”, and

- (iii) “assembly’s” for “authority’s”,

and

- (d) the insertion of the following subsection:

“(21) The Minister may, at any time, request the Office of the Planning Regulator to—

- (a) advise him or her in relation to any matter in connection with a regional spatial and economic strategy or any report under this section, or

- (b) prepare, and submit to the Minister, a report in relation to any such matter,

and the Office of the Planning Regulator shall, within such period as the Minister shall specify, comply with that request.”,

and the said section 31A as so amended in relation to a relevant instrument is set out in the Table to this section.

(3) In this section—

“Act of 2000” means the Planning and Development Act 2000;

“Act of 2018” means the Planning and Development (Amendment) Act 2018;

“relevant instrument” means—

(a) a notice in respect of which the functions under subsection (2) of section 24 of the Act of 2000 were performed (in whole or in part) by a regional assembly before 3 April 2019,

(b) a notice or draft regional spatial and economic strategy in respect of which the functions under subsection (4) of the said section 24 were performed (in whole or in part) by a regional assembly before that date, or

(c) any regional spatial and economic strategy made before that date;

“specified amendment” means the amendment of section 31A of the Act of 2000 specified in column (3) of Schedule 1 of the Act of 2018 opposite reference numbers 36, 37, 38, 39, 40, 43, 44 and 45 specified in column (1) of that Schedule.

TABLE

31A. (1) Where the Minister is of the opinion that—

(a) a regional assembly, or assemblies, as the case may be, in making the regional spatial and economic strategy has ignored, or has not taken sufficient account of submissions or observations made by the Minister to the regional assembly or assemblies under section 24 or 26,

(b) the regional spatial and economic strategy fails to provide a long-term strategic planning and economic framework for the development of the region or regions, as the case may be, in respect of which it is made, in accordance with the principles of proper planning and sustainable development and the economic policies and objectives of the Government,

(c) the regional spatial and economic strategy is not in compliance with the requirements of this Act, or

(d) if applicable, in relation to a regional assembly or assemblies whose regional area or part thereof is in the Greater Dublin Area (GDA) that the guidelines are not consistent with the transport strategy of the National Transport Authority,

the Minister may, in accordance with this section, for stated reasons direct a regional assembly or assemblies, as the case may be, to take such specified measures as he or she may require in relation to that plan.

(2) Where the Minister issues a direction under this section the regional assembly or regional assemblies, as the case may be, notwithstanding anything contained in Chapter III of this Part, shall comply with that direction and the chief executive or members shall not exercise a power or perform a function conferred on them by this Act in a manner that contravenes the direction so issued.

- (3) Before he or she issues a direction under this section, the Minister shall issue a notice in writing to a regional assembly or regional assemblies, as the case may be, no later than 6 weeks after the strategy or strategies are made.
- (4) The notice referred to in subsection (3) shall, for stated reasons, inform the regional assembly or regional assemblies, as the case may be, of—
- (a) the forming of the opinion referred to in subsection (1),
 - (b) the intention of the Minister to issue a direction (a draft of which shall be contained in the notice) to the regional assembly, or assemblies, as the case may be, to take certain measures specified in the notice in order to ensure that the regional spatial and economic strategy is in compliance with the requirements of this Act and to provide a long-term strategic planning and economic framework for the development of the region, or regions, as the case may be, in accordance with the principles of proper planning and sustainable development and the economic policies and objectives of the Government,
 - (c) the part of the regional spatial and economic strategy that by virtue of the issuing of the notice shall be taken not to have come into effect, and
 - (d) if applicable, requiring the regional assembly or assemblies, as the case may be, to take measures specified in the notice to ensure that the plan is in compliance with the transport strategy of the National Transport Authority.
- (5) The Minister shall furnish a copy of the notice referred to in subsection (3) to the regional assembly, or assemblies, as the case may be, and the National Transport Authority.
- (6) (a) Notwithstanding anything contained in Chapter III, or any matter prescribed thereunder, a regional spatial and economic strategy shall not have effect in accordance with that Chapter in relation to a matter contained in the strategy which is referred to in a notice under subsection (3).
- (b) If a part of the strategy proposed to be replaced under section 26 contains a matter that corresponds to any matter contained in the strategy which is referred to in a notice under subsection (3), that part shall not, save where subsection (17) applies, cease to have effect in respect of that matter.
- (7) No later than 2 weeks after receipt of the notice issued by the Minister under subsection (3), the director of the regional assembly, or assemblies, as the case may be, shall publish notice of the draft direction in at least one newspaper circulating in the area of the regional assembly, or assemblies, as the case may be, which shall state—
- (a) the reasons for the draft direction,
 - (b) that a copy of the draft direction may be inspected at such place or places as are specified in the notice during such period as may be so stated (being a period of not more than 2 weeks), and
 - (c) that written submissions or observations in respect of the draft direction may be made to the regional assembly, or assemblies, as the case may be, during such period and shall be taken into consideration by the Minister before he or she directs the regional assembly, or assemblies, as the case may be, pursuant to this section.
- (8) No later than 4 weeks after the expiry of the period referred to in subsection (7)(b), the director shall prepare a report on any submissions or observations received under subsection

- (7)(c) which shall be furnished to the Minister and the members of the regional assembly, or assemblies, as the case may be.
- (9) The report referred to in subsection (8) shall—
- (a) summarise the views of any person who made submissions or observations to the regional assembly, or assemblies, as the case may be,
 - (b) summarise the views of and recommendations (if any) made by the members of the regional assembly, or assemblies, as the case may be,
 - (c) make recommendations in relation to the best manner in which to give effect to the draft direction.
- (10) In relation to the notice issued by the Minister under subsection (3), the members of the regional assembly, or assemblies, as the case may be—
- (a) may make a submission to the Minister at any time up to the expiry of the period of time referred to in subsection (7)(b), and
 - (b) where so submitted, shall send a copy of it to the Office of the Planning Regulator.
- (11) The Minister shall consider the report furnished under subsection (8) and any submissions made to him or her under subsection (10) and—
- (a) where he or she believes that no material amendment to the draft direction is required, or that further investigation is not necessary in order to clarify any aspect of the report or submissions, he or she may decide, no later than 3 weeks after the date of receipt of the report under subsection (8), for stated reasons—
 - (i) to issue the direction referred to in subsection (4)(b) with or without minor amendments, or
 - (ii) not to issue the direction referred to in subsection (4)(b),or
 - (b) where he or she believes that—
 - (i) a material amendment to the draft direction may be required, or
 - (ii) further investigation is necessary in order to clarify any aspect of the report furnished under subsection (8) or submissions made under subsection (10), or
 - (iii) it is necessary for any other reason,he or she may, for stated reasons, appoint an inspector no later than 3 weeks after the date of receipt of the report under subsection (8).
- (12) The inspector appointed under subsection (11)(b) shall be a person who, in the opinion of the Minister, has satisfactory experience and competence to perform the functions required of him or her pursuant to this section and shall be independent in the performance of his or her functions.
- (13) The inspector appointed under subsection (11)(b) having regard to the stated reasons for his or her appointment—

- (a) shall review the draft direction, the report furnished under subsection (8) and submissions made under subsection (10),
 - (b) shall consult with the regional assembly, or assemblies, as the case may be,
 - (c) may consult with persons who made submissions under subsection (7)(c), and
 - (d) shall no later than 3 weeks after he or she was appointed, furnish a report containing recommendations to the Minister.
- (14) Copies of the report of the inspector referred to in subsection (13)(d) shall be furnished as quickly as possible by the Minister to the regional assembly, or assemblies, as the case may be, and persons who made submissions under subsection (7)(c).
- (15) The persons who have been furnished with the report of the inspector referred to in subsection (13)(d) may make a submission to the Minister in relation to any matter referred to in the report no later than 10 days after the receipt by them of the report.
- (16) No later than 3 weeks (or as soon as may be during such period extending that 3 week period as the Minister may direct) after receipt of the report of the inspector referred to in subsection (13)(d), or any submissions made to him or her under subsection (15), the Minister, having considered the report, recommendations or submissions, as the case may be, shall decide for stated reasons—
- (a) to issue the direction referred to in subsection (4)(b),
 - (b) not to issue the direction referred to in subsection (4)(b), or
 - (c) to issue the direction referred to in subsection (4)(b), which has been amended by the Minister to take account of any of the matters referred to in subparagraphs (i) or (ii) as the Minister considers appropriate:
 - (i) recommendations contained in the report of the inspector referred to in subsection (13)(d); or
 - (ii) any submissions made pursuant to subsection (15).
- (17) The direction issued by the Minister under subsection (16) is deemed to have immediate effect and its terms are considered to be incorporated into the regional spatial and economic strategy, or, if appropriate, to constitute the strategy.
- (18) The Minister shall cause a copy of a direction issued under subsection (16) to be laid before each House of the Oireachtas.
- (19) As soon as may be after a direction is issued to a regional assembly or assemblies, as the case may be, the assembly or assemblies shall make the direction so issued available for inspection by members of the public, during office hours of the assembly, at the offices of the assembly, and may also make the direction available by placing it on the assembly's website or otherwise in electronic form.
- (20) The Minister shall publish or cause to be published in such manner as he or she considers appropriate directions issued under subsection (16).
- (21) The Minister may, at any time, request the Office of the Planning Regulator to—
- (a) advise him or her in relation to any matter in connection with a regional spatial and economic strategy or any report under this section, or

- (b) prepare, and submit to the Minister, a report in relation to any such matter,
- and the Office of the Planning Regulator shall, within such period as the Minister shall specify, comply with that request.

Amendment of section 11 of Act of 2000

24. Section 11 of the Act of 2000 is amended—

- (a) in subparagraph (i) of paragraph (b) of subsection (1), by the substitution of “paragraph (a), (aa) or (ab)” for “paragraph (a)”,
- (b) in subparagraph (ii) of that paragraph, by the substitution of “paragraph (a), (aa) or (ab)” for “paragraph (a)”, and
- (c) in subparagraph (iii) of that paragraph, by the substitution of “paragraph (a), (aa) or (ab)” for “paragraph (a)”.

Amendment of Residential Tenancies Act 2004

25. (1) The Residential Tenancies Act 2004 is amended—

- (a) in subsection (1A) (inserted by paragraph (a) of section 3 of the Act of 2019) of section 3, by the substitution of “but does not apply to a dwelling” for “but does not include a dwelling”, and
- (b) in subsection (5) of section 19, by the substitution of the following paragraph for paragraph (a) (inserted by paragraph (b) of subsection (1) of section 6 of the Act of 2019):

“(a) to the rent first set under the tenancy of—

(i) a dwelling—

(I) in a protected structure or proposed protected structure within the meaning of the Planning and Development Act 2000, or

(II) that is such a structure,

provided that no tenancy in respect of that dwelling subsisted during the period of one year immediately preceding the date on which the tenancy concerned commenced, or

(ii) any other dwelling, provided that no tenancy in respect of that dwelling subsisted during the period of 2 years immediately preceding the date on which the tenancy concerned commenced.”.

(2) In this section, “Act of 2019” means the Residential Tenancies (Amendment) Act 2019.

Amendment of Residential Tenancies (Amendment) Act 2019

26. The Residential Tenancies (Amendment) Act 2019 is amended—

- (a) in section 22, by the substitution of the following subsection for subsection (2):

“(2) (a) If a tenancy (other than a tenancy to which subsection (1A) of section 3 applies) commences within 3 months from the coming into operation of subsection (1) (other than subparagraphs (ii), (iii) and (iv) of paragraph (b)), the application in respect thereof

under paragraph (a) of subsection (1) of section 134 of the Act of 2004 shall, notwithstanding clause (II) of subparagraph (ii) of paragraph (b) of subsection (2) of that section, be made not later than 4 months from the said coming into operation.

(b) If the anniversary of the commencement of a tenancy falls within 3 months from the coming into operation of subsection (1) (other than subparagraphs (ii), (iii) and (iv) of paragraph (b)), the application in respect thereof under paragraph (b) of subsection (1) of section 134 of the Act of 2004 shall, notwithstanding subsection (2B) of that section, be made not later than 4 months from the said coming into operation.”,

(b) in section 25, by the substitution of the following subsection for subsection (2):

“(2) The amendment of section 137 of the Act of 2004 effected by this section shall not apply in relation to an application under subsection (1) of section 134 of that Act—

(a) made after the commencement of paragraph (a) (as it relates to paragraph (a) of subsection (1) of the said section 137) of subsection (1), and

(b) that was required to have been made at any time before such commencement.”,

(c) in section 26, by the substitution of the following subsection for subsection (2):

“(2) The amendment of section 137A of the Act of 2004 effected by this section shall not apply in relation to an application to which subsection (2A) of section 134 of that Act applies—

(a) made after the commencement of this section, and

(b) that was required to have been made at any time before such commencement.”,

and

(d) by the substitution of the following section for section 37:

“37. (1) The Act of 2004 shall apply to licences to which this section applies and licence agreements as it applies to tenancies of dwellings referred to in subsection (1A) of section 3 of that Act and tenancy agreements relating to such tenancies, subject to the following, and any other necessary, modifications:

(a) references to tenancy shall be construed as references to licence to which this section applies;

(b) references to tenancy agreement shall be construed as references to licensing agreement;

(c) references to landlord shall be construed as references to licensor;

(d) references to tenant (other than a tenant to whom the definition of ‘multiple tenants’ in subsection (1) of section 48 applies) shall be construed as references to licensee;

(e) references to dwelling shall be construed as references to a residential unit (whether or not self-contained) situated in student accommodation;

(f) references to rent shall be construed as references to payments or charges (howsoever described) payable under a licence agreement to the licensor by any person (whether or not the licensee) in consideration of the licence concerned; and

(g) the deletion, in paragraph (a) of subsection (1) of section 12, of the words ‘and exclusive’.

(2) This section does not apply to a licence in respect of student accommodation in which the licensor (other than a licensor who is not an individual) resides, and references in this section to licence to which this section applies shall be construed accordingly.

(3) In this section—

‘licence’ means a licence—

(a) given by the owner (in this section referred to as the ‘licensor’) of student accommodation to a student (in this section referred to as the ‘licensee’), and

(b) created not earlier than one month after the commencement of this section, permitting the licensee to enter and reside in a residential unit (whether or not self-contained) within that student accommodation in consideration of the making by any person (whether or not the licensee) of a payment or payments to the licensor;

‘licence agreement’ means an agreement (whether or not in writing) between the owner of student accommodation and a student giving a licence to which this section applies to the student;

‘owner’ means, in relation to student accommodation, any person (other than a mortgagee not in possession) who has an estate or interest in that accommodation;

‘student’ means a person registered as a student with a relevant provider (within the meaning of the Qualifications and Quality Assurance (Education and Training) Act 2012);

‘student accommodation’ means a building, or part of a building, used for the sole purpose (subject to paragraphs (a), (b) and (c)) of providing residential accommodation to students during academic term times—

(a) whether or not the building or part of the building concerned is used for any other purpose outside of those times,

(b) whether or not any such students are permitted to reside there outside of those times, and

(c) whether or not any person other than a student resides there, provided that the purpose of the said person’s residing there serves the first-mentioned purpose.”.

Repeals and revocations

27. The enactments specified in column (3) of *Part 1* of the *Schedule* are repealed to the extent specified in column (4) of that Part.

Short title, commencement, collective citation and construction

28. (1) This Act may be cited as the Local Government Rates and Other Matters Act 2019.

(2) The Local Government Acts 1925 to 2016 and this Act (other than *sections 23, 24, 25* and *26*) may be cited together as the Local Government Acts 1925 to 2019 and shall be construed together as one.

(3) *Sections 23* and *24* shall be included in the collective citation, the Planning and Development Acts 2000 to 2019.

- (4) *Sections 25 and 26* shall be included in the collective citation, the Residential Tenancies Acts 2004 to 2019.
- (5) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions including the application of *section 27* to different enactments specified in the Schedule.

SCHEDULE

REPEALS AND REVOCATIONS

Section 27

Repeals and Revocations

PART 1

Acts of the Oireachtas

Refer- ence (1)	Session and Chapter or Number and Year (2)	Short Title (3)	Extent of Repeal (4)
1	1 & 2 Vict. c. 56	Poor Relief (Ireland) Act 1838	Sections 61, 70 and 71
2	6 & 7 Vict. c. 92	Poor Relief (Ireland) Act 1843	Section 10
3	12 & 13 Vict. c. 104	Poor Relief (Ireland) Act 1849	Section 21
4	53 & 54 Vict. c. 30	Poor Law Acts (Ireland) Amend- ment Act 1890	Section 2
5	61 & 62 Vict. c. 37	Local Government (Ireland) Act 1898	Section 62
6	No. 27 of 1930	Local Government (Dublin) Act 1930	Section 63 (other than subsection (4)), 71
7	No. 5 of 1941	Cork City Management (Amendment) Act 1941	Section 16 (other than subsection (4)), 20
8	No. 23 of 1941	Local Government Act 1941	Section 58
9	No. 24 of 1946	Local Government Act 1946	Section 14, Section 18 (other than subsection (3))
F18[9A	No. 24 of 1946	Local Government Act 1946	Section 29]
10	No. 2 of 1970	Local Government (Rates) Act 1970	The whole Act
11	No. 35 of 1978	Local Government (Financial Provisions) Act 1978	Sections 10(2) and 16
12	No. 37 of 2001	Local Government Act 2001	Clause I of subparagraph (i) of paragraph (b) of subsec- tion (7) of section 103, Part 19A
13	No. 1 of 2014	Local Government Reform Act 2014	Section 32



Number 24 of 2019

LOCAL GOVERNMENT RATES AND OTHER MATTERS ACT 2019

REVISED

Updated to 31 December 2025

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

Local Government Acts 1925 to 2024: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024* (7/2024), s. 1(2)(a)). The Acts in the group are:

- *Local Government Act 1925* (5/1925)
- *Local Government Act 1927* (3/1927)
- *Local Government Act 1941* (23/1941)
- *Local Government Act 1946* (24/1946)
- *Local Government Act 1955* (9/1955)
- *Local Government (No. 2) Act 1960* (40/1960)
- *Local Government (Buncrana) Act 1968* (2/1968)
- *Local Government (Rateability of Rents) (Abolition) Act 1971* (15/1971) in so far as it amends *Local Government Acts 1925 to 1967*
- *Local Government (Financial Provisions) Act 1978* (35/1978)
- *Local Government (Financial Provisions) Act 1983* (10/1983)
- *Local Government (Financial Provisions) (No. 2) Act 1983* (21/1983)
- *Local Government (Reorganisation) Act 1985* (7/1985)
- *Local Government Act 1991* (11/1991)
- *Local Government Act 1994* (8/1994)
- *Local Government (Financial Provisions) Act 1997* (29/1997)
- *Local Government Act 1998* (16/1998)
- *Local Government (Financial Provisions) Act 2000* (6/2000)
- *Local Government Act 2001* (37/2001) (other than ss. 163, 164 and 211 and Parts 23 and 24)
- *Local Government Act 2003* (8/2003)
- *Local Government (No. 2) Act 2003* (17/2003)
- *Electoral (Amendment) Act 2004* (15/2004), s. 34
- *Local Government (Business Improvement Districts) Act 2006* (42/2006), ss. 2 to 7
- *Water Services Act 2007* (30/2007), ss. 1(7), 13 and 115

- *Copyright and Related Rights (Amendment) Act 2007* (39/2007), Part 3
- *Local Government (Miscellaneous Provisions) Act 2012* (17/2012), Part 4
- *Electoral, Local Government and Planning and Development Act 2013* (27/2013), Part 9
- *Local Government Reform Act 2014* (1/2014), other than s. 1(3) to (8), s. 5(3) to (5) and sch. 2
- *Housing (Miscellaneous Provisions) Act 2014* (21/2014), s. 57
- *Planning and Development (Housing) and Residential Tenancies Act 2016* (17/2016), ss. 1(2)(c), 52
- *Local Government Act 2019* (1/2019)
- *Local Government Rates and other Matters Act 2019* (24/2019), other than ss. 23-26
- *Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022* (52/2022), s. 2
- *Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023* (26/2023), Part 13 chapters 6, 7 (ss. 261-274)
- *Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024* (7/2024), other than Part 5 (ss. 36-45) and ss. 65-69

Acts previously included in the group but now repealed are:

- *Local Government (Amendment) Act 1930* (26/1930)
- *Local Government Act 1933* (5/1933)
- *Local Government (Amendment) Act 1934* (5/1934)
- *Local Government (Amendment) (No. 2) Act 1934* (44/1934)
- *Local Government Act 1936* (46/1936)
- *Local Government (Amendment) Act 1939* (9/1939)
- *Local Government Act 1953* (12/1953)
- *Local Government Act 1958* (9/1958)
- *Local Government Act 1959* (10/1959)
- *Local Government Act 1960* (23/1960)
- *Local Government (Roads and Motorways) Act 1974* (6/1974)
- *Local Government (Toll Roads) Act 1979* (34/1979)
- *Local Government Act 2000* (25/2000)

Planning and Development Acts 2000 to 2025: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Planning and Development (Amendment) Act 2025* (9/2025), s. 1(3)). The Acts in the group are:

- *Planning and Development Act 2000* (30/2000)
- *Local Government Act 2001* (37/2001), ss. 2, 5(3) and sch. 4 (in so far as they relate to the Act of 2000) and s. 247
- *Planning and Development (Amendment) Act 2002* (32/2002), Parts 2 and 3
- *Housing (Miscellaneous Provisions) Act 2004* (43/2004), s. 2
- *Planning and Development (Strategic Infrastructure) Act 2006* (27/2006)
- *Water Services Act 2007* (30/2007), ss. 114 and 1(6)
- *Harbours (Amendment) Act 2009* (26/2009), ss. 7(1), (2) and 21(3)
- *Compulsory Purchase Orders (Extension of Time Limits) Act 2010* (17/2010)
- *Planning and Development (Amendment) Act 2010* (30/2010) (other than Part 3)
- *Environment (Miscellaneous Provisions) Act 2011* (20/2011), Part 5
- *Electoral, Local Government and Planning and Development Act 2013* (27/2013), Part 8
- *Local Government Reform Act 2014* (1/2014), ss. 1(8), 5(7) and sch. 2 part 4.
- *Urban Regeneration and Housing Act 2015* (33/2015)
- *Planning and Development (Amendment) Act 2015* (63/2015)
- *Planning and Development (Housing) and Residential Tenancies Act 2016* (17/2016), ss. 1(1), (2)(a), (3), 2-29
- *Planning and Development (Amendment) Act 2017* (20/2017)
- *Planning and Development (Amendment) Act 2018* (16/2018)
- *Aircraft Noise (Dublin Airport) Regulation Act 2019* (12/2019), Part 3

- *Residential Tenancies (Amendment) Act 2019* (14/2019), s. 38
- *European Union (Waste Water Discharge) Regulations 2020* (S.I. No. 214 of 2020), Part II
- *Local Government Rates and other Matters Act 2019* (24/2019), ss. 23, 24
- *Emergency Measures in the Public Interest (Covid-19) Act 2020* (2/2020), s. 9
- *Planning and Development, and Residential Tenancies, Act 2020* (27/2020)
- *Planning and Development, Heritage and Broadcasting (Amendment) Act 2021* (11/2021), Part 2 chs. 2, 5
- *Planning and Development (Large Scale Residential Developments) Act 2021* (40/2021)
- *Maritime Area Planning Act 2021* (50/2021), Part 8 (ss. 171-174) and schs. 10-12
- *Planning and Development, Maritime and Valuation (Amendment) Act 2022* (29/2022), Part 2 (ss. 2-41)
- *Planning and Development and Foreshore (Amendment) Act 2022* (47/2022), Part 2 (ss. 2-14)
- *Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023* (26/2023), Part 13 chapter 3 (ss. 246-253)
- *Planning and Development (Amendment) Act 2025* (26/2023), Part 3 (ss. 27-35)

Residential Tenancies Acts 2004 to 2025: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Residential Tenancies (Amendment) Act 2025* (5/2025), s. 5(3)). The Acts in this group are:

- *Residential Tenancies Act 2004* (27/2004)
- *Residential Tenancies (Amendment) Act 2009* (2/2009)
- *Housing (Miscellaneous Provisions) Act 2009* (22/2009), s. 100
- *Residential Tenancies (Amendment) Act 2015* (42/2015), other than s. 1(3) and ss. 15, 85 and 87
- *Planning and Development (Housing) and Residential Tenancies Act 2016* (17/2016), s. 1(2)(b), part 3 and sch.
- *Residential Tenancies (Amendment) Act 2019* (14/2019), other than s. 38
- *Local Government Rates and other Matters Act 2019* (24/2019), ss. 25, 26
- *Residential Tenancies and Valuation Act 2020* (7/2020), other than s. 14
- *Residential Tenancies Act 2020* (17/2020)
- *Planning and Development, and Residential Tenancies, Act 2020* (27/2020), Part 3
- *Residential Tenancies Act 2021* (5/2021)
- *Residential Tenancies (No. 2) Act 2021* (17/2021)
- *Residential Tenancies (Amendment) Act 2021* (39/2021)
- *Regulation of Providers of Building Works and Miscellaneous Provisions Act 2022* (15/2022), Part 11 (ss. 91-99)
- *Residential Tenancies (Deferment of Termination Dates of Certain Tenancies) Act 2022* (34/2022)
- *Residential Tenancies (Amendment) Act 2024* (22/2024)
- *Planning and Development Act 2024* (34/2024), Part 25 (ss. 634, 635)
- *Residential Tenancies (Amendment) Act 2025* (5/2025)

Annotations

This Revised Act is not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

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. 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.