



---

**An Bille um Fhaoiseamh i leith Táillí Bainistíochta (Cáin Mhaoine Áitiúil), 2018**  
**Management Fees (Local Property Tax) Relief Bill 2018**

---

*Mar a tionscnaíodh*

*As initiated*

---





---

**AN BILLE UM FHAOISEAMH I LEITH TÁILLÍ BAINISTÍOCHTA (CÁIN MHAOINE  
ÁITIÚIL), 2018**  
**MANAGEMENT FEES (LOCAL PROPERTY TAX) RELIEF BILL 2018**

---

*Mar a tionscnaíodh*  
*As initiated*

---

CONTENTS

Section

1. Interpretation
2. Amendment of Principal Act
3. Regulations
4. Expenses
5. Short title and commencement

ACT REFERRED TO

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



---

AN BILLE UM FHAOISEAMH I LEITH TÁILLÍ BAINISTÍOCHTA (CÁIN MHAOINE  
ÁITIÚIL), 2018  
MANAGEMENT FEES (LOCAL PROPERTY TAX) RELIEF BILL 2018

---

# Bill

*entitled*

5

An Act to amend the Finance (Local Property Tax) Act 2012 to make provision for a partial exemption of property tax payable by a relevant owner whose property is located in a managed estate on which the owner of said property is liable to the payment of management fees and to provide for related matters.

**Be it enacted by the Oireachtas as follows:**

10

## Interpretation

1. In this Act—

“liable person” has the same meaning as that of section 11 of the Principal Act;

“managed estate” includes any development or estate where management fees have to be paid to a management company or other such similar entity, in respect of a relevant residential property;

15

“Minister” means Minister for Finance;

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

“relevant residential property” has the same meaning as that of the Principal Act.

## Amendment of Principal Act

20

2. The Principal Act is amended by the insertion of the following new section:

“14A. (1) Where a liable person is obliged to pay an annual management fee in respect of a relevant residential property and said management fee is paid in full, then such person shall be exempt from having to pay part of his or her local property tax in a relevant year, the amount of that part being any of the following:

25

(a) equal to one third of the management fee;

(b) €300; or

(c) equal to one third of the local property tax;

whichever amount is lower.

30

- (2) A relevant residential property referred to in subsection (1) includes a relevant residential property that is located in a managed estate.”.

### **Regulations**

3. (1) The Minister may make regulations for the general purpose of this Act and may, by regulation, provide for any matter referred to in this Act as prescribed or to be prescribed. 5
- (2) Every regulation 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 has sat after the regulation is laid before it, the regulation shall be annulled accordingly but without prejudice to the validity of anything previously done under the regulation. 10
- (3) Regulations under this Act may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary or expedient for the purposes of the regulations.

### **Expenses**

15

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

### **Short title and commencement**

5. (1) This Act may be cited as the Management Fees (Local Property Tax) Relief Act 2018. 20
- (2) This Act shall come into operation on such day as may be fixed by order of the Minister.



An Bille um Fhaoiseamh i leith Táillí  
Bainistíochta (Cáin Mhaoine Áitiúil), 2018

---

# BILLE

*(mar a tionscnaíodh)*

*dá ngairtear*

Acht do leasú an Achta Airgeadais (Cáin Mhaoine Áitiúil), 2012 chun socrú a dhéanamh maidir le páirt-díolúine i leith cáin mhaoine is iníochta ag úinéir iomchuí a bhfuil a mhaoín nó a maoin suite in eastát bainistithe a bhfuil úinéir na maoine sin faoi dhliteanas táillí bainistíochta a íoc air agus do dhéanamh socrú i dtaobh nithe gaolmhara.

---

*An Teachta Darragh Ó Briain a thug isteach,*  
20 Meitheamh, 2018

---

Management Fees (Local Property Tax)  
Relief Bill 2018

---

# BILL

*(as initiated)*

*entitled*

An Act to amend the Finance (Local Property Tax) Act 2012 to make provision for a partial exemption of property tax payable by a relevant owner whose property is located in a managed estate on which the owner of said property is liable to the payment of management fees and to provide for related matters.

---

*Introduced by Deputy Darragh O'Brien,*  
20th June, 2018

---

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2.  
(Tel: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

€1.27

ISBN 978-1-4468-6243-8



9 781446 862438