



DÁIL ÉIREANN

AN BILLE AIRGEADAIS (CÁIN MHAOINE ÁITIÚIL) (LEASÚ), 2021 FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) BILL 2021

LEASUITHE COISTE COMMITTEE AMENDMENTS

DÁIL ÉIREANN

AN BILLE AIRGEADAIS (CÁIN MHAOINE ÁITIÚIL) (LEASÚ), 2021 —AN COISTE

FINANCE (LOCAL PROPERTY TAX) (AMENDMENT) BILL 2021 —COMMITTEE STAGE

Leasuithe Amendments

SECTION 4

1. In page 6, between lines 10 and 11, to insert the following:

“ ‘vacant site’ has the meaning given to it by the Urban Regeneration and Housing Act 2015;”.

—Thomas Gould.

SECTION 5

2. In page 6, line 23, after “shall” to insert “not”.

—Michael Collins, Danny Healy-Rae, Michael Healy-Rae, Mattie McGrath, Carol Nolan,
Richard O'Donoghue.

3. In page 6, line 27, after “shall” to insert “not”.

—Michael Collins, Danny Healy-Rae, Michael Healy-Rae, Mattie McGrath, Carol Nolan,
Richard O'Donoghue.

4. In page 6, to delete lines 29 to 35.

—Michael Collins, Danny Healy-Rae, Michael Healy-Rae, Mattie McGrath, Carol Nolan,
Richard O'Donoghue.

SECTION 18

5. In page 9, between lines 32 and 33, to insert the following:

“(d) a liable person forms a view that the property has been damaged as a result of the use of defective concrete blocks,”.

—Pearse Doherty, Pádraig Mac Lochlainn.

6. In page 10, between lines 22 and 23, to insert the following:

“(d) For the purposes of an application under paragraph (a), the Revenue Commissioners may specify the form of an application and may require that the following information is provided to them:

- (i) the address of the residential property;

[SECTION 18]

- (ii) the nature and extent of the damage caused by the use of defective concrete blocks in the construction of the property;
- (iii) any other particulars the Revenue Commissioners may reasonably require for the purpose of considering the application.”.

—Pearse Doherty, Pádraig Mac Lochlainn.

7. In page 11, between lines 14 and 15, to insert the following:

“(5A) Notwithstanding subsection (1), a residential property shall not, for the purposes of section 16(1), be regarded as a relevant residential property, where paragraph (d) of subsection (1) applies, in relation to ten consecutive liability dates commencing where the first liability date falls on or after 1 November 2021.”.

—Pearse Doherty, Pádraig Mac Lochlainn.

SECTION 19

8. In page 11, between lines 22 and 23, to insert the following:

“Amendment of section 11 of Principal Act

19. Section 11 of the Principal Act is amended by the substitution of the following for subsection (1):

“(1) Subject to the provisions of this section, a person who holds any estate, interest or right in a relevant residential property entitling the person to ownership of said property shall, for the purposes of this Act, be a liable person in relation to that property.”.

—Catherine Murphy.

[Acceptance of this amendment involves the deletion of section 19 of the Bill.]

9. In page 11, between lines 24 and 25, to insert the following:

“(a) in subsection (1)(a) and (b), by the substitution of “10 years” for “20 years”,”.

—Ged Nash.

SECTION 20

10. In page 11, after line 35, to insert the following:

“Vacant Homes Tax

20. (1) A person liable under section 11 of the Principal Act, whereby the property for which the liability occurs is a ‘vacant site’, is liable to a ‘Vacant Homes Tax’ of 15 per cent of the market value of the residential property as determined under section 15 of the Principal Act.

(2) The Minister may prescribe by regulation exemptions to the liability outlined in

[SECTION 20]

subsection (1).”.

—Thomas Gould.

11. In page 12, to delete lines 8 to 15.

—Ged Nash.

SECTION 24

12. In page 14, to delete line 4 and substitute “E is 0.003.”.

—Ged Nash.

13. In page 14, to delete line 17 and substitute “G is 0.004.”.

—Ged Nash.

SECTION 37

14. In page 20, between lines 29 and 30, to insert the following:

“Amendment of section 131 of Principal Act

37. Section 131 of the Principal Act is amended, in subsection (1) by—

- (a) the substitution of the following paragraph for paragraph (b):

“(b) interest shall not be charged on the deferred amount from the date on which that amount becomes payable until such time as it is paid.”,

and

- (b) the deletion of paragraph (c).”.

—Catherine Murphy.

[Acceptance of this amendment involves the deletion of section 37 of the Bill.]

15. In page 20, between lines 29 and 30, to insert the following:

“Amendment of section 131 of Principal Act

37. Section 131 of the Principal Act is amended in subsection (1)—

- (a) in paragraph (a), by the deletion of all words after “payable”, and

- (b) by the deletion of paragraphs (b) and (c).”.

—Thomas Gould.

[Acceptance of this amendment involves the deletion of section 37 of the Bill.]

SECTION 38

16. In page 21, between lines 1 and 2, to insert the following:

“Amendment of section 132 of Principal Act

38. Section 132 of the Principal Act is amended—

[SECTION 38]

- (a) in subsection (1), by the substitution of the following paragraph for paragraph (b):

“(b) has been granted full eligibility for services under section 45 of the Health Act 1970,”

- (b) in subsection (2), by the substitution of “will be, as far as can be reasonable seen, or have been granted full eligibility under section 45 of the Health Act 1970” for “not, as far as can reasonably be foreseen at the liability date in that year, exceed €25,000”, and

- (c) by the deletion of subsection (3).”.

—Thomas Gould.

[Acceptance of this amendment involves the deletion of section 38 of the Bill.]

SECTION 39

17. In page 21, between lines 12 and 13, to insert the following:

“Amendment of section 133 of Principal Act

39. Section 133(1) of the Principal Act is amended by the substitution of “100%” for “80%”.

—Ged Nash.

[Acceptance of this amendment involves the deletion of section 39 of the Bill.]

Section opposed.

—Ged Nash.

SECTION 40

18. In page 21, between lines 19 and 20, to insert the following:

“Repeal of sections of Principal Act

40. The following sections of the Principal Act are repealed:

- (a) section 136;
- (b) section 137;
- (c) section 138;
- (d) section 139.”.

—Thomas Gould.