

An Bille Rialtais Áitiúil (Muirir ar Sheomraí), 2026
Local Government (Room Charges) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 107 of 2026]



AN BILLE RIALTAIS ÁITIÚIL (MUIRIR AR SHEOMRAÍ), 2026
LOCAL GOVERNMENT (ROOM CHARGES) BILL 2026

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Value-Added Tax Consolidation Act 2010 (No. 31)

AN BILLE RIALTAIS ÁITIÚIL (MUIRIR AR SHEOMRAÍ), 2026
LOCAL GOVERNMENT (ROOM CHARGES) BILL 2026

Bill

entitled

An Act to enable local authorities to make charges in respect of the occupation of rooms in hotels and guesthouses, and of certain other premises used for holiday or guest accommodation, and to provide for related matters.

Be it enacted by the Oireachtas as follows:

Interpretation

1. In this Act—

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

"room" means—

(a) a room in a hotel or guesthouse, or

(b) all or part of a house, apartment or other similar establishment,

where the provision of guest or holiday accommodation in such a room is of a kind to which paragraph 11 of Schedule 3 to the Act of 2010 applies, but does not include a place in a caravan park or camping site;

"room provider" means a person who is an accountable person under the Act of 2010 in respect of the provision of guest or holiday accommodation in a room;

"scheme" means a scheme adopted by a local authority under this Act.

Adoption of room charge scheme by local authority

2. (1) Where a local authority considers it appropriate it may by resolution—

(a) adopt a scheme,

(b) amend a scheme, or

(c) make a new scheme.

(2) A scheme shall—

(a) specify the area within the functional area of the local authority to which the scheme applies,

(b) specify that a charge shall be paid by a room provider to the local authority in respect of each overnight occupation of a room to which the scheme applies,

(c) specify the amount of charge per night to be paid by the room provider in respect of the occupation of a room, and different amounts may be specified for different categories of room,

(d) specify the date or dates in each year by which the room provider shall make a return of the total amount of charges that have become due from the room provider to the local authority since the previous such date,

(e) specify the date or dates in each year by which the room provider shall make a payment of the total amount of charges that have become due from the room provider to the local authority since the previous such payment, and

(f) make provision for all such other matters as the local authority may consider necessary to ensure the satisfactory operation of the scheme.

Obligations of room providers

3. (1) Where a scheme is adopted by a local authority, each room provider whose rooms are within an area to which the scheme applies shall on the dates specified by the scheme for the purpose—

(a) make a return, and

(b) pay the total amount of charges that is owed to the local authority in accordance with the terms of the scheme.

(2) Where a local authority is of opinion, having regard where relevant to information provided to it under *section 4*, that a payment of charges is owed to it by a room provider but that such payment has not been made, either in part or at all, by the date specified by the scheme for the purpose, the local authority may recover the payment from the room provider as a simple contract debt in any court of competent jurisdiction.

Information to be provided by Revenue Commissioners

4. (1) Notwithstanding any enactment or rule of law, the Revenue Commissioners shall, on a request from a local authority, provide the local authority with such information obtained by the Commissioners pursuant to the Act of 2010 as relates to obligations arising under paragraph 11 of Schedule 3 to that Act as the local authority may reasonably require for the purpose of assisting it in—

(a) identifying rooms in its functional area (or in the area within its functional area in which the scheme applies),

(b) verifying the accuracy of any information it holds in relation to such rooms,

(c) verifying the accuracy of charges paid by room providers to the local authority, calculated by reference to the returns made by room providers, and

(d) generally enabling the local authority to perform its functions under this Act in relation to the scheme.

(2) A local authority may process personal data received under *subsection (1)* only for the purposes specified in that subsection, and such processing shall be lawful as being necessary for the performance of a task carried out in the public interest within the meaning of Article 6(1)(e) of Regulation (EU) 2016/679[1] of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (General Data Protection Regulation).

Short title and commencement

5. (1) This Act may be cited as the Local Government (Room Charges) Act 2026.

(2) This Act comes into operation six months after its passing.

1 OJ L 119, 4.5.2016, pp. 1–88

An Bille Rialtais Áitiúil (Muirir ar Sheomraí), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht dá chumasú d'údaráis áitiúla muirir a ghearradh i leith seomraí in óstáin agus i dtithe aíochta, agus i leith áitribh áirithe eile a úsáidtear le haghaidh cóiríocht saoire nó cóiríocht aíochta, a bheith á n-áitiú, agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An Teachta Ged de Nais a thug isteach,

10 *Samhain,* 2026

Local Government (Room Charges) Bill 2026

BILL

(as initiated)

entitled

An Act to enable local authorities to make charges in respect of the occupation of rooms in hotels and guesthouses, and of certain other premises used for holiday or guest accommodation, and to provide for related matters.

Introduced by Deputy Ged Nash,

10*th November,* 2026

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