An Bille Luachála (Leasú), 2026

Valuation (Amendment) Bill 2026

Mar a tionscnaíodh

As initiated

[No. 39 of 2026]

AN BILLE LUACHÁLA (LEASÚ), 2026
VALUATION (AMENDMENT) BILL 2026

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Section

[No. 39 of 2026]

Acts Referred to

Child Care Act 1991 (No. 17)

Valuation (Amendment) Act 2015 (No. 10)

Valuation Act 2001 (No. 13)

Valuation Acts 2001 to 2015

AN BILLE LUACHÁLA (LEASÚ), 2026
VALUATION (AMENDMENT) BILL 2026

Bill

entitled

An Act to amend the Valuation Act 2001 in order to provide that property occupied for the provision of early childhood care and education, where such is provided either otherwise than for profit or subject to Core Funding and caps on all provision at Early Childhood Care and Education (ECCE Programme) rates, and property consisting wholly or partly of a building, which is used partly as a dwelling to a significant extent and occupied for childminding services, should not be rateable; and to provide for related matters.

Be it enacted by the Oireachtas as follows:

Interpretation

1. In this Act—

"Act of 2015" means the Valuation (Amendment) Act 2015;

"Minister" means the Minister for Housing, Local Government and Heritage;

"Principal Act" means the Valuation Act 2001.

Amendment of Schedule Four to Principal Act

2. Schedule Four to the Principal Act is amended—

(a) in paragraph 22 (inserted by the Act of 2015)—

(i) by the insertion of ", including after care, and any such provided on a sessional or part-time basis," after "education", and

(ii) by the insertion of "corporate" after "body",

and

(b) by the insertion of the following after paragraph 22 (inserted by the Act of 2015):

"23. Any land, building or part of a building used exclusively for the provision of early childhood care and education, including after care, and any such provided on a sessional or part-time basis, and occupied otherwise than for private profit by a person not being a body corporate.

24. Any land, building or part of a building used exclusively for the provision of early childhood care and education, including after care, and any such provided on a sessional or part-time basis, and occupied by a person in receipt of grant funds from the State in consideration of the participation thereof in the Early Childhood Care and Education (ECCE) programme and/or the National Childcare Scheme (NCS) or otherwise in the Together for Better programme funded by the Department of Children and Youth Affairs, where the fees charged to users for all such provision are no greater than prevailing ECCE rates.

25. Any part of a mixed premises used for provision of a childminding service as defined in section 58A of the Child Care Act 1991 and occupied by a natural person who is a childminder and who resides in the mixed premises.".

Short title, collective citation and commencement

3. (1) This Act may be cited as the Valuation (Amendment) Act 2026.

(2) The Valuation Acts 2001 to 2015 and this Act may be cited together as the Valuation Acts 2001 to 2026.

(3) 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 (including in respect of a particular valuation order or part thereof) or provision and different days may be so appointed for different purposes or different provisions.

An Bille Luachála (Leasú), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht do leasú an Achta Luachála, 2001 chun socrú a dhéanamh gur maoin nár chóir di a bheith inrátaithe maoin a áitítear chun cúram agus oideachas luath-óige a sholáthar, i gcás go soláthraítear an cúram agus an t-oideachas luath-óige sin ar shlí seachas le haghaidh brabúis nó faoi réir Bunmhaoiniúcháin agus faoi réir uasteorainneacha a bheith leis an soláthar go léir ag na rátaí le haghaidh Cúram agus Oideachas Luath-Óige (Clár COLÓ), agus maoin arb éard atá inti go hiomlán nó go páirteach foirgneamh, a úsáidtear go páirteach agus go feadh méid suntasach mar theaghais, agus a áitítear i gcomhair seirbhísí feighlíochta leanaí; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

Na Teachtaí Emer Ni Chomhrai, Séamus Mac Eochagáin, John Paul O'Shea, Keira Keogh, Grace Boland, John Clendennen, Michael Murphy, Micheál Carrigy, David Maxwell, Colm De Búrca, Brian Brennan, Paula Butterly, Joseph Neville, Catherine Callaghan, Naoise O Muirí, Noel McCarthy, Edward Timmins, Maeve O'Connell agus Peter Roche a thug isteach,

23 *Aibreán,* 2026

Valuation (Amendment) Bill 2026

BILL

(as initiated)

entitled

An Act to amend the Valuation Act 2001 in order to provide that property occupied for the provision of early childhood care and education, where such is provided either otherwise than for profit or subject to Core Funding and caps on all provision at Early Childhood Care and Education (ECCE Programme) rates, and property consisting wholly or partly of a building, which is used partly as a dwelling to a significant extent and occupied for childminding services, should not be rateable; and to provide for related matters.

Introduced by Deputies Emer Currie, James Geoghegan, John Paul O'Shea, Keira Keogh, Grace Boland, John Clendennen, Michael Murphy, Micheál Carrigy, David Maxwell, Colm Burke, Brian Brennan, Paula Butterly, Joseph Neville, Catherine Callaghan, Naoise O Muirí, Noel McCarthy, Edward Timmins, Maeve O'Connell and Peter Roche,

23*th April,* 2026

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