An Bille Luachála (Leasú), 2026
Valuation (Amendment) Bill 2026

Meabhrán Míniúcháin
Explanatory Memorandum

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EXPLANATORY MEMORANDUM

Introduction

The policy objectives of the Bill are to:

1. Ensure that all early childhood care and education providers occupying premises operated on a not-for-profit basis are exempted from business rates, except where the provider is a company that is nonetheless established for profit;
2. Ensure that all early childhood care and education providers occupying premises operated for profit but subject to Core Funding and capping all of their fees charged to users at ECCE programme rates are exempted from business rates;
3. Ensure that the early childhood care and education exemptions above extend to occupation relating to after care and sessional or part-time care;
4. Ensure that childminders who offer childminding services from their home are exempted from business rates.

Summary of the Bill's provisions

Section 1 defines the 'Principal Act' as the Valuation Act 2001, the 'Act of 2015' as the Valuation (Amendment) Act 2015 and the 'Minister' as the Minister for Housing, Local Government and Heritage.

Section 2 amends Schedule 4 of the Principal Act, which provides for categories of property that are not rateable. First, it amends paragraph 22 of Schedule 4 by (i) clarifying that the existing exemption for property used exclusively for provision of early childhood care and education includes after care and any such provided on a sessional or part-time basis and (ii) confining the exemption to occupation by a body corporate that is not established and the affairs of which are not conducted for the purpose of making a private profit. Secondly, it inserts a new paragraph 23 into Schedule 4 which provides for a similar exemption for property occupied otherwise than for private profit by a person not being a body corporate. Thirdly, it inserts a new paragraph 24 into Schedule 4 which provides for a similar exemption for property occupied by a person who is in receipt of Core Funding from the Department of Children and Youth Affairs and caps all fees for its services to ECCE programme rates. Fourthly, it inserts a new paragraph 25 into Schedule 4 which refers to a mixed premises under the Principal Act (meaning a property which consists wholly or partly of a building which is used partly as a dwelling to a significant extent and partly for another or other purposes to such an extent) and exempts from rates any part of a mixed premises that is used for provision of a childminding service as defined in section 58A of the Child Care Act 1991 and occupied by a childminder who resides in the mixed premises.

Section 3 makes provision setting out the short title of the Bill, its collective citation with the Principal Act and the Act of 2015 and how the Bill is commenced.

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

Aibreán, 2026.