



An Bille um Údaráis Áitiúla Bhaile Átha Cliath (Tobhach ar Chóiríocht do Chuhairteoirí), 2026

Dublin Local Authorities (Visitor Accommodation Levy) Bill 2026

Mar a tionscnaíodh

As initiated



**AN BILLE UM ÚDARÁIS ÁITIÚLA BHAILE ÁTHA CLIATH (TOBHACH AR
CHÓIRÍOCHT DO CHUAIRTEOIRÍ), 2026**
DUBLIN LOCAL AUTHORITIES (VISITOR ACCOMMODATION LEVY) BILL 2026

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ACTS REFERRED TO

Local Government Act 2001 (No. 37)

Local Government Acts 1925 to 2025



**AN BILLE UM ÚDARÁIS ÁITIÚLA BHAILE ÁTHA CLIATH (TOBHACH AR
CHÓIRÍOCHT DO CHUAIRTEOIRÍ), 2026
DUBLIN LOCAL AUTHORITIES (VISITOR ACCOMMODATION LEVY) BILL 2026**

Bill

entitled

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An Act to enable each Dublin local authority to adopt a scheme imposing a visitor accommodation levy on overnight stays in tourist accommodation within its functional area; to provide for the rate, collection, remittance and ring-fencing of revenue from such a levy; to provide for public consultation prior to the adoption of any such scheme; to provide for a register of accommodation providers, for the appointment of authorised officers and for compliance and enforcement; to provide for co-operation between Dublin local authorities and with digital accommodation platforms; to amend the Local Government Act 2001; and to provide for related matters. 10

Be it enacted by the Oireachtas as follows:

Interpretation

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1. In this Act—

“accommodation provider” means a person who, in the course of business, provides, or offers to provide, tourist accommodation to visitors for reward;

“authorised officer” means a person appointed under *section 11*;

“digital accommodation platform” means an online platform, system or service through which tourist accommodation is advertised, marketed, booked or paid for, whether or not the operator of the platform is established in the State; 20

“Dublin local authority” means each of—

(a) Dublin City Council,

(b) Dún Laoghaire-Rathdown County Council, 25

(c) Fingal County Council, and

(d) South Dublin County Council;

“functional area” has the meaning it has in the Local Government Act 2001;

“Minister” means the Minister for Housing, Local Government and Heritage;

“register” means a register of accommodation providers maintained under *section 9*; 30

“scheme” means a visitor accommodation levy scheme adopted by resolution of a Dublin local authority under *section 2*;

“tourist accommodation” means a hotel, guesthouse, hostel, bed and breakfast establishment, short-term letting, holiday accommodation or any other premises, or part of a premises, in which overnight sleeping accommodation is provided to visitors for reward, and any additional class of accommodation as may be prescribed, but does not include accommodation excluded under *section 8*; 5

“visitor” means a person who occupies tourist accommodation on a temporary basis, whether for leisure, business or any other purpose;

“visitor accommodation levy” means the levy authorised to be imposed under *section 2*. 10

Power to impose visitor accommodation levy

2. (1) Subject to this Act, a Dublin local authority may, by resolution of the elected members, adopt a scheme to impose a visitor accommodation levy in respect of overnight stays in tourist accommodation situated within its functional area.
- (2) A resolution under *subsection (2)* is a reserved function. 15
- (3) Nothing in this Act obliges a Dublin local authority to adopt a scheme, and each Dublin local authority shall determine, in accordance with this Act, whether a scheme is appropriate in its functional area.

Rate and basis of levy

3. (1) A scheme may provide for the levy to be charged— 20
 - (a) as a fixed amount per person per night, or
 - (b) as a percentage of the nightly accommodation charge,but a scheme shall not provide for a percentage rate exceeding such maximum percentage of the total accommodation charge per night as may be prescribed.
- (2) A Dublin local authority may, in a scheme, vary the rate of the levy by reference to the area within its functional area, or the purpose for which the revenue is to be applied, but shall not vary the rate by reference to the category, classification or star-rating of tourist accommodation. 25
- (3) In determining the rate of a levy, a Dublin local authority shall have regard to—
 - (a) the cost of administering and collecting the levy, 30
 - (b) the potential impact of the levy on the competitiveness of the tourism sector within its functional area, and
 - (c) the level of investment required in tourism infrastructure, public services and the public realm within its functional area.

Public consultation prior to adoption of scheme 35

4. (1) A Dublin local authority shall, not later than 60 days before a resolution to adopt a scheme is considered by the elected members, publish a draft of the proposed scheme.

- (2) During that period, the Dublin local authority shall invite, and shall consider, written submissions from members of the public and from such bodies representative of accommodation providers, the tourism industry and local communities as it considers appropriate.
- (3) Following the period for submissions, the Dublin local authority shall prepare and publish a report on the outcome of the consultation before the scheme is considered for adoption by the elected members.

Liability and collection

5. (1) The visitor accommodation levy shall be collected from the visitor by the accommodation provider and remitted by the accommodation provider to the Dublin local authority in whose functional area the tourist accommodation concerned is situated.
- (2) An accommodation provider shall remit the levy collected, together with such return as may be prescribed, at such intervals as the scheme or regulations may specify.

Ring-fencing and application of revenue

6. (1) A Dublin local authority shall establish and maintain a separate account in respect of revenue raised from the visitor accommodation levy, which shall, in each financial year, be credited with all monies received under the scheme and debited only with the expenses of administering the scheme and with expenditure applied for a purpose specified in *subsection (2)*.
- (2) Revenue raised from the visitor accommodation levy shall not be applied to the general purposes of a Dublin local authority and shall be applied only for the following purposes:
 - (a) investment in tourism infrastructure and tourism services;
 - (b) enhancement of the public realm;
 - (c) cultural, sporting or heritage events;
 - (d) sustainable tourism initiatives; and
 - (e) such other purposes, directly or indirectly related to the impact of tourism on the functional area concerned, as the authority considers appropriate.

Annual report

7. (1) A Dublin local authority that has adopted a scheme shall, in respect of each financial year, prepare and publish on its website an annual report on the operation of the scheme.
- (2) An annual report shall include—
 - (a) the income received from the levy in the year concerned,
 - (b) the expenditure applied for purposes specified in *section 6(2)*, and
 - (c) an assessment of the impact of the scheme.

Exempt accommodation

8. The visitor accommodation levy shall not apply to—
- (a) accommodation provided for humanitarian or emergency purposes by, or on behalf of, a public body, or
 - (b) such additional category or categories of accommodation as may be prescribed. 5

Registration of accommodation providers and register

9. (1) An accommodation provider who provides tourist accommodation in the functional area of a Dublin local authority that has adopted a scheme shall register with that authority within such period, and in such manner, as may be prescribed.
- (2) A Dublin local authority that has adopted a scheme shall establish and maintain a register of accommodation providers liable to collect the visitor accommodation levy in its functional area, containing such particulars as may be prescribed. 10

Visitor record-keeping

10. An accommodation provider shall keep, and retain for such period as may be prescribed, a record of visitors sufficient to verify the number of persons and nights in respect of which the levy is payable, and shall make that record available to the Dublin local authority or an authorised officer on request. 15

Authorised officers

11. (1) A Dublin local authority may appoint such and so many of its officers as it considers necessary to be authorised officers for the purposes of this Act. 20
- (2) An authorised officer may, for the purpose of ensuring compliance with this Act, a scheme or regulations made under this Act—
- (a) enter, at all reasonable times, any premises at which he or she has reasonable grounds to believe tourist accommodation is provided,
 - (b) require an accommodation provider to produce records kept under *section 10* or relating to the collection or remittance of the levy, and 25
 - (c) require an accommodation provider to provide such information as the authorised officer reasonably requires for the purposes of this Act.
- (3) An authorised officer shall be furnished with a warrant of appointment and shall, when exercising a power under this section, produce it if requested to do so. 30

Joint arrangements, guidelines and digital accommodation platforms

12. (1) Two or more Dublin local authorities may make arrangements to jointly administer any function under this Act, including through shared services or a common registration or reporting system.
- (2) The Minister may issue non-binding guidelines to assist Dublin local authorities in the implementation of this Act, and a Dublin local authority shall have regard to any such guidelines. 35

- (3) The Minister, or a Dublin local authority, may enter into a co-operation agreement with a digital accommodation platform for the purpose of obtaining information to support compliance with this Act, or facilitating the collection or verification of the levy.

Regulations

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13. (1) The Minister may make regulations for the purposes of giving effect to this Act.

- (2) Without prejudice to the generality of *subsection (1)*, regulations under this section may—

- (a) prescribe procedures and timelines for the registration, collection, reporting and remittance of the levy,
- (b) specify mechanisms for shared services or coordination between Dublin local authorities,
- (c) enable simplified procedures for small accommodation providers, and
- (d) prescribe a maximum percentage rate for the purposes of *section 3* and additional categories of exempt accommodation for the purposes of *section 8*.

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- (3) Every regulation made 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 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 thereunder.

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Review of operation of Act

14. The Minister shall, not later than 3 years after the commencement of this Act, commence a review of its operation and shall, on completion of that review, lay a report of its findings before each House of the Oireachtas.

Expenses

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15. The expenses incurred by the Minister in the administration of this Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure, National Development Plan Delivery and Reform, be paid out of moneys provided by the Oireachtas.

Amendment of Local Government Act 2001

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16. The Local Government Act 2001 is amended, in section 131, by the insertion of a reference to the adoption of a visitor accommodation levy scheme under this Act among the reserved functions of a local authority.

Short title, collective citation and commencement

17. (1) This Act may be cited as the Dublin Local Authorities (Visitor Accommodation Levy) Act 2026.

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- (2) This Act and the Local Government Acts 1925 to 2025 may be cited together as the Local Government Acts 1925 to 2026.
- (3) This Act shall come into operation on such day or days as the Minister may by order or orders appoint either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions. 5

An Bille um Údaráis Áitiúla Bhaile Átha
Cliath (Tobhach ar Chóiríocht do
Chuairteoirí), 2026

BILLE

(mar a tionscnaíodh)

dá ngairtear

Acht dá chumasú do gach ceann d'údaráis áitiúla Bhaile Átha Cliath scéim lena bhforchuirfear tobhach ar chóiríocht do chuairteoirí i leith oícheanta aíochta i gcóiríocht do thurasóirí laistigh dá limistéar feidhme a ghlacadh; do dhéanamh socrú maidir le ráta, bailiú agus imfhálú na dtobhach sin arna dtraiseoladh; do dhéanamh socrú maidir le comhchomhairliúchán poiblí sula nglacfar aon scéim den sórt sin; do dhéanamh socrú maidir le clár de sholáthraithe cóiríochta, maidir le hoifigigh údaraithe a cheapadh agus maidir le comhlíonadh agus forfheidhmiú; do dhéanamh socrú maidir le comhar idir údaráis áitiúla Bhaile Átha Cliath agus comhar le léibhinn chóiríochta dhigiteacha; do leasú an Achta Rialtais Áitiúil, 2001; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An Teachta Paul Mc Auliffe a thug isteach,
22 Meán Fómhair, 2026

Dublin Local Authorities (Visitor
Accommodation Levy) Bill 2026

BILL

(as initiated)

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Introduced by Deputy Paul Mc Auliffe,
22nd September, 2026

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN, CILL MHAIGHNEANN,
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