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

Dublin Local Authorities (Visitor Accommodation Levy) Bill 2026

Meabhrán Míniúcháin

Explanatory Memorandum

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EXPLANATORY MEMORANDUM

Introduction

The purpose of the Dublin Local Authorities (Visitor Accommodation Levy) Bill 2026 is to enable each of the four Dublin local authorities (Dublin City Council, Dún Laoghaire-Rathdown County Council, Fingal County Council and South Dublin County Council) to adopt, by resolution of their elected members, a scheme imposing a levy on overnight stays in tourist accommodation situated within their respective functional areas.

The Bill provides a framework for the rate, collection, remittance and ring-fencing of revenue raised by such a levy. Revenue raised must be applied to purposes directly connected to the tourism sector, including tourism infrastructure, the public realm, cultural and heritage events, and sustainable tourism initiatives. The Bill also provides for public consultation prior to the adoption of any scheme, for a register of accommodation providers, for compliance and enforcement powers vested in authorised officers, and for co-operation with digital accommodation platforms.

The Bill amends the Local Government Act 2001 to include the adoption of a visitor accommodation levy scheme among the reserved functions of a local authority.

Provisions

Section 1 Interpretation. This section sets out the principal definitions for the Act, including ‘accommodation provider’, ‘authorised officer’, ‘digital accommodation platform’, ‘Dublin local authority’, ‘tourist accommodation’, ‘visitor’ and ‘visitor accommodation levy’. The definition of ‘tourist accommodation’ is drawn broadly to include hotels, guesthouses, hostels, bed and breakfast establishments, short-term lettings, holiday accommodation and any other premises providing overnight sleeping accommodation to visitors for reward, as well as any additional class prescribed by regulation.

Section 2 Power to impose visitor accommodation levy. This section confers a discretionary power on each Dublin local authority to adopt, by resolution of the elected members, a scheme imposing a visitor accommodation levy on overnight stays in tourist accommodation in its functional area. The adoption of a scheme is a reserved function. There is no obligation on any authority to adopt a scheme.

Section 3 Rate and basis of levy. This section sets out the basis on which a scheme may charge the levy — either as a fixed amount per person per night or as a percentage of the nightly accommodation charge. A maximum percentage rate will be prescribed by the Minister by regulation. The rate may be varied by reference to area or purpose but not by reference to the category, classification or star-rating of accommodation. In setting the rate, the authority must have regard to administration costs, impact on the competitiveness of the tourism sector, and the level of investment required in tourism infrastructure and the public realm.

Section 4 Public consultation prior to adoption of scheme. Before a scheme can be considered for adoption, the Dublin local authority must publish a draft of the proposed scheme at least 60 days in advance. During that period, the authority must invite and consider written submissions from the public and relevant representative bodies. Following the consultation, the authority must publish a report on its outcome before the elected members vote on the scheme.

Section 5 Liability and collection. The visitor accommodation levy is collected from the visitor by the accommodation provider and remitted by that provider to the relevant Dublin local authority. Providers must remit the levy together with a prescribed return at such intervals as the scheme or regulations specify.

Section 6 Ring-fencing and application of revenue. Each Dublin local authority that adopts a scheme must establish and maintain a separate account for levy revenue. Revenue may not be applied to the general purposes of the authority and must be applied only for specified purposes: investment in tourism infrastructure and tourism services; enhancement of the public realm; cultural, sporting or heritage events; sustainable tourism initiatives; and such other purposes directly or indirectly related to the impact of tourism as the authority considers appropriate.

Section 7 Annual report. A Dublin local authority that has adopted a scheme must publish an annual report on its website setting out income received from the levy, expenditure applied under section 6(2), and an assessment of the impact of the scheme.

Section 8 Exempt accommodation. The levy does not apply to accommodation provided for humanitarian or emergency purposes by or on behalf of a public body, or to such additional categories as may be prescribed by the Minister.

Section 9 Registration of accommodation providers and register. Accommodation providers liable to collect the levy in a Dublin local authority area that has adopted a scheme must register with that authority within a period and in a manner to be prescribed. The authority must establish and maintain a register of liable accommodation providers.

Section 10 Visitor record-keeping. Accommodation providers must keep and retain records sufficient to verify the number of persons and nights in respect of which the levy is payable, for such period as may be prescribed, and must make those records available to the authority or an authorised officer on request.

Section 11 Authorised officers. Dublin local authorities may appoint authorised officers from among their officers for the purposes of compliance and enforcement. Authorised officers may enter premises where tourist accommodation is provided, require production of records, and require the provision of information. Officers must carry and produce a warrant of appointment when exercising their powers.

Section 12 Joint arrangements, guidelines and digital accommodation platforms. Two or more Dublin local authorities may jointly administer functions under the Act, including through shared services or common registration systems. The Minister may issue non-binding guidelines to assist authorities in implementation. The Minister or a Dublin local authority may enter co-operation agreements with digital accommodation platforms to support compliance, facilitate collection or verify the levy.

Section 13 Regulations. The Minister may make regulations for the purposes of the Act, including prescribing registration procedures, collection and remittance timelines, coordination mechanisms between authorities, simplified procedures for small accommodation providers, the maximum percentage rate and additional categories of exempt accommodation. Regulations are subject to Oireachtas annulment within 21 sitting days.

Section 14 Review of operation of Act. The Minister must commence a review of the operation of the Act within 3 years of its commencement and lay a report of the findings before each House of the Oireachtas.

Section 15 Expenses. The expenses incurred by the Minister in administering the Act are to be paid from moneys provided by the Oireachtas, subject to sanction by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

Section 16 Amendment of Local Government Act 2001. This section amends section 131 of the Local Government Act 2001 to include the adoption of a visitor accommodation levy scheme under this Act among the reserved functions of a local authority.

Section 17 Short title, collective citation and commencement. This Act may be cited as the Dublin Local Authorities (Visitor Accommodation Levy) Act 2026. It may be cited together with the Local Government Acts 1925 to 2025 as the Local Government Acts 1925 to 2026. It comes into operation on such day or days as the Minister may by order appoint.

Paul McAuliffe, TD,
Meán Fómhair, 2026.