



## IRELAND – November 2023

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### REVENUE REMIND HOMEOWNERS ABOUT PAYING NEW VACANT HOMES TAX AND PROPERTY TAX

7 November is the deadline for sending back the Vacant Homes Tax return. This article looks at the details of the tax, which is being introduced to encourage owners of empty homes to put them up for sale or rental, including qualification and those for whom it is mandatory to fill in the return.

The article can be accessed via the following link:

[Revenue remind homeowners about paying new vacant homes tax and property tax \(thejournal.ie\)](https://www.thejournal.ie/revenue-remind-homeowners-about-paying-new-vacant-homes-tax-and-property-tax/)

### AN BORD PLEANÁLA IS TAKING ALMOST A YEAR TO RULE ON APPEALS DUE TO CASELOAD

There have been significant delays with decisions on planning appeals in Ireland. This article looks at the backlog and the increase in the number of appeals submitted, particularly in connection with the Residential Zoned Land Tax (RZLT), and the prospect of how the new Planning and Development Bill will help to address the situation.

The article can be accessed via the following link:

[An Bord Pleanála is taking almost a year to rule on appeals due to caseload | Independent.ie](https://www.independent.ie/news/ireland/an-bord-pleanala-is-taking-almost-a-year-to-rule-on-appeals-due-to-caseload/)

### International Property Tax Institute

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## **OWNERS OF JUST 3,000 PROPERTIES LIABLE FOR NEW VACANT PROPERTY TAX**

The new self-assessed Vacant Homes Tax (VHT) tax is due for payment before next January. This article looks at information released by the Minister of Finance that only 3,000 property owners will be liable for the tax and considers the effect that this will have.

The article can be accessed via the following link:

[Owners of just 3,000 properties liable for new vacant property tax | Independent.ie](#)

## **WHEN AND HOW TO PAY YOUR LOCAL PROPERTY TAX**

This article considers the Local Property Tax and provides explanations on subjects including: who has to pay LPT; how to value your property; how much LPT is; what the deadline for payment is; methods of payment; what happens if you don't pay; and what is Vacant Homes Tax.

The article can be accessed via the following link:

[Explainer: When and how to pay your Local Property Tax \(rte.ie\)](#)

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