



IRELAND – January 2024

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THOUSANDS HAVE YET TO PAY PROPERTY TAX WITH RUSH OF PAYMENTS EXPECTED BEFORE THIS WEEK’S DEADLINE

This article looks at the fact that a large number of homeowners have not yet paid their local property tax and the deadline is looming. The article examines the number of properties that pay LPT and the steps for setting up payment that the homeowners should have taken.

The article can be accessed via the following link:

[Thousands have yet to pay property tax with rush of payments expected before this week’s deadline | Independent.ie](#)

LOCAL AUTHORITIES MAY BE LOSING TENS OF MILLIONS OF EURO DUE TO BACKLOG IN RATES REVALUATION

This article looks at a report by the Local Government Audit Service (LGAS) which indicates that councils may be losing significant revenue due to delays in dealing with applications for revised valuations and assessing new commercial and industrial properties. The article also considers the progress of the revaluation which is due to be completed in 2025.

The article can be accessed via the following link:

[Local authorities may be losing tens of millions of euro due to backlog in rates revaluation \(irishexaminer.com\)](#)

International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

NEW COMMERCIAL RATES REGIME

This article examines amendments to the Local Government Rates and Other Matters Act 2019 which came into effect on 1 January 2024. The article gives details of the amendments including: a requirement to pay outstanding rates before completing a sale; the definition of liable person; a discontinuity with the old regime; and no limitation period in respect of a charge over the premises for unpaid rates.

The article can be accessed via the following link:

[New Commercial Rates Regime - Lexology](#)

VACANT HOMES TAX: A QUICK GUIDE

This article provides answers questions on Vacant Homes Tax imposed on residential property, including - what is vacant homes tax; who is a chargeable person; what types of properties are in scope; what constitutes “vacant”; what are the exemptions etc.

The article can be accessed via the following link:

[Vacant homes tax: A quick guide - Lexology](#)

NEW COMMERCIAL RATES RULES

New commercial rates rules came into force on 1 January 2024 by amending measures contained in the *Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023*. This article details the changes relevant to commercial rates which have amended the *Local Government Rates and other Matters Act 2019*.

The article can be accessed via the following link:

[New Commercial Rates Rules - Lexology](#)

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