

Brief Explanation LPT Legislation (regulations), SI's & Circulars

Legislation/Guidance	Explanation
<p>Finance (Local Property Tax) Act 2012 http://www.irishstatutebook.ie/2012/en/act/pub/0052/index.html</p>	<p>Legislation to introduce a local property tax <u>Local Adjustment Factor references:</u> Section 19: Local Adjustment Factor, Section 20: Power of elected members of local authority to vary basic rates Section 21: Notification of local adjustment factor to the Revenue Commissioners</p>
<p>Finance (Local Property Tax) Act 2012 (Specified Date) Order 2012 (S.I. No. 589 of 2012) http://www.irishstatutebook.ie/2012/en/si/0589.html</p>	<p>Finance Act Order to commence the 2012 Act from 1 January 2013 with the exception of Sections 19, 20 & 21 which are commenced with effect from 1 July 2014.</p>
<p>Finance (Local Property Tax) (amendment) Act 2013 http://www.irishstatutebook.ie/2013/en/act/pub/0004/index.html</p>	<p>This legislation provides for various amendments to the 2012 Act including:</p> <ul style="list-style-type: none"> • Section 5 (g) of the 2013 Act amends Section 19 of the 2012 Act • Section 5 (h, (i) and (j)) of the 2013 Act amends Section 20 of the 2012 Act • Section 5 (k) of the 2013 Act replaces Section 21 of the 2012 Act.
<p>Finance (Local Property Tax) Regulations 2013 (S.I. 91 of 2013) http://www.irishstatutebook.ie/2013/en/si/0091.html</p>	<p>This Statutory Instrument prescribes the unfinished housing estates as provided by Section 10 (3) of the Finance (Local Property Tax) Act 2012.</p>
<p><i>Circular Planning Section/Local Government Section PS/LGFPT 2/2013</i></p>	<p>Explanatory circular relating to Finance (Local Property Tax) regulations 2013 (SI 91 of 2013)</p>
<p>Local Property Tax (Local Adjustment Factor) Regulations 2014 (S.I. No. 296 of 2014) http://www.irishstatutebook.ie/pdf/2014/en.si.2014.0296.pdf</p>	<p>These regulations prescribe the procedures to set a local adjustment factor:</p> <ul style="list-style-type: none"> • Financial information • Public consultation • Meeting to consider the local adjustment factor • Notifications of local adjustment factor
<p><i>Circular Fin 08/2014 - Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2014</i></p> <p><small>Rates(\sdcc-file1\finance)(R)/Local Property Tax/LPT Regs/Fin 08 2014 - Guidance to LPT local adjustment factor regulation</small></p>	<p>This circular was issued in conjunction with S.I. 296 of 2014 (Local Property Tax (Local Adjustment Factor) Regulations 2014) and provides detailed guidance about procedures if considering a local adjustment factor in accordance with S.20 of the Finance (Local Property Tax) Act 2012 (as amended).</p>