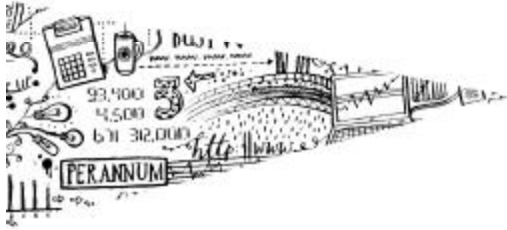


Tax alert Ireland

Issue 15/09



€200 property tax due by 30 September 2009

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The Local Government (Charges) Act 2009 was recently signed into law. Details were outlined in *Tax Alert Issue 14/09*. In brief:

- A €200 euro charge applies to any residential property which is not the principal private residence of the owner, typically holiday homes and residential rental properties.
- Certain exemptions apply, including to mobile homes and to 'granny flats' occupied rent free by a relative (or a relative of a spouse or partner).
- For 2009, the charge applies to properties owned on 31 July 2009 and the due date for payment of the charge is 30 September 2009.
- The Department of Finance has confirmed to Ernst & Young that the €200 charge is not deductible in calculating taxable rental income.
- Late payments will incur an additional fee of €20 per month or part of a month where the payments remain outstanding. This late payment fee will apply to any 2009 payments still outstanding after 31 October 2009.
- Payments can be made online at www.nppr.ie, or at the offices of your local city or county council.

If you require further advice in relation to this charge please contact your regular Ernst & Young tax advisor or any of the contacts listed in the panel opposite.

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