



STATUTORY INSTRUMENTS.

S.I. No. 285 of 2021

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
(AMENDMENT) REGULATIONS 2021

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I, DARRAGH O'BRIEN, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 20(6) of the Finance (Local Property Tax) Act 2012 (No. 52 of 2012) hereby make the following regulations:

Citation

1. These Regulations may be cited as the Local Property Tax (Local Adjustment Factor) (Amendment) Regulations 2021.

Commencement

2. The Regulations shall come into operation on 10 June 2021.

Interpretation

3. In these Regulations –

‘Principal Regulations’ means Local Property Tax (Local Adjustment Factor) Regulations 2014 (S.I. 296 of 2014).

General

4. Regulation 6(2) of the Principal Regulations is deleted and replaced with the following;

“The report referred to in paragraph (1) shall contain the following information in respect of the local authority area;

- (a) The potential impact on the local property tax revenue during the next local financial year,
- (b) The potential impact on the service delivery plans of the local authority for the next financial year, and
- (c) Any other information the Chief Executive considers relevant.”

5. Regulation 7(1) of the Principal Regulations is amended by substituting “14 days” for “30 days”.

6. Schedule 3 of the Principal Regulations is amended by substituting “14 days” for “30 days”.



L.S.

GIVEN under my Official Seal,
9 June, 2021.

DARRAGH O'BRIEN,
Minister for Housing, Local Government and Heritage.

EXPLANATORY NOTE

(This note is not part of the instrument and does not purport to be a legal interpretation)

These regulations amend the Local Property Tax (Local Adjustment Factor) Regulations 2014, S.I. No. 296 of 2014 by changing the duration of the consultation period from a minimum of 30 days to a minimum of 14 days. These regulations also adjust the issues that local authorities must formally consider as part of the local adjustment factor decision.

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