

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

Legislation/Guidance	Explanation
Finance (Local Property Tax) Act 2012 http://www.irishstatutebook.ie/2012/en/act/pub/0052/index.html	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
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	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.
Finance (Local Property Tax) (amendment) Act 2013 http://www.irishstatutebook.ie/2013/en/act/pub/0004/index.html	This legislation provides for various amendments to the 2012 Act including: <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.
Finance (Local Property Tax) Regulations 2013 (S.I. 91 of 2013) http://www.irishstatutebook.ie/2013/en/si/0091.html	This Statutory Instrument prescribes the unfinished housing estates as provided by Section 10 (3) of the Finance (Local Property Tax) Act 2012.
<i>Circular Planning Section/Local Government Section PS/LGFPT 2/2013</i>	Explanatory circular relating to Finance (Local Property Tax) regulations 2013 (SI 91 of 2013)
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	These regulations prescribe the procedures to set a local adjustment factor: <ul style="list-style-type: none"> • Financial information • Public consultation • Meeting to consider the local adjustment factor • Notifications of local adjustment factor
<i>Circular Fin 08/2014 - Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2014</i> <i>Rates(\sdcc-file1\finance)(R)/Local Property Tax/LPT Regs/Fin 08 2014</i> - Guidance to LPT local adjustment factor regulation	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).