

BUILDING



Application Form for a Revenue Determination in respect of Public Access

Section 482 Taxes Consolidation Act, 1997 (Income Tax and Corporation Tax)

DETAILS

Name of Property: _____
(to be approved under S.482)

Full Address of Property: _____

Name of Owner/Occupier: _____

Address of Owner/Occupier: _____

Tel. No. (Home):

Tel. No. (Work):

Tel. No. (Mobile):

E-mail Address:

PPS No of Claimant:

Name of Agent (if any): _____

Address of Agent: _____

SECTION A

DETAILS OF PROPOSED PUBLIC ACCESS

It is a requirement of the legislation that a whole or substantial part of the building is open to the public. In this regard please supply the following information:

Is the whole of the building open to the public? Yes No

If the whole of the building is not open to the public, give details of the parts of the building that are open and state approximately what percentage of the building this represents.

Please state the dates, days and times throughout the year on which the building is/will be open to the public.

Dates	Days	Times

State the total number of days in each year in which access is available to the public:

State the total number of hours per day during which such access is available:

What is the cost of admission (if any) charged to the public for such access? (Please give full and concession prices)

Full: €

Concession:
Students/OAPs/
Groups €

SECTION B

DETAILS OF ADVERTISING

Indicate the manner in which members of the public are/will be made aware of access to property (*please tick box and enclose copies of advertisement, photograph of notice board, etc. with this application*).

Notice Board

Leaflet/Brochure

Newspaper/Advertisements/Magazine

Tourist Offices

Website

Other

Please specify: _____

DECLARATION

I/We* declare that the particulars stated on this form are true and correct and I/We* request a determination by the Revenue Commissioners under Section 482(5)(a)(ii)(I) Taxes Consolidation Act, 1997 in respect of the building mentioned in this form.

I/We* undertake to advise the Revenue Commissioners, without delay, of any changes in the position relating to public access outlined above.

Signature of Claimant(s) _____ Date _____

or of a Company Secretary _____ Date _____

*Delete as necessary

WARNING

Any person who knowingly makes a false statement for the purpose of obtaining any relief or repayment of tax is liable to the penalties imposed by the Tax Act.

Information

A [leaflet IT 30](#) which sets out the detailed rules in relation to the scheme is available, on request, from Income & Capital Taxes, 1st Floor, Stamping Building, Dublin Castle, Dublin 2. Tel: 01-7024101/6748011, Fax: 01-6799287, or on the Revenue Website at www.revenue.ie.

Completed forms should be returned to:

Office of the Revenue Commissioners,
Income & Capital Taxes Division,
1st Floor, Stamping Building,
Dublin Castle,
Dublin 2

Application forms for a determination by the Minister for Arts, Heritage and the Gaeltacht may be obtained from:

Department of Arts, Heritage and the Gaeltacht,
Architectural Policy Unit,
Built Heritage & Architectural Policy Section,
Newtown Road,
Wexford.

Tel: 053-9117511 / 9117387

Fax: 053-9117603

Section 482 Requirements

Under the provisions of Section 482 Taxes Consolidation Act, 1997 Revenue must be satisfied that the following **minimum public access requirements** are met:

- Access to the whole or substantial part of the building/garden must be available.
- Access is afforded for a period of at least 60 days in any one year including not less than 40 days during the period 1 May - 30 September inclusive of which 10 days are either Saturdays or Sundays.
- The daily viewing times must be at least four hours, *and*
- The admission price, if any, must be reasonable so as not to preclude the public from seeking access to the building/garden.
- As well as making the general public aware by means of advertising etc. a notice board should be placed outside the property clearly setting out dates and times of opening. The property should be accessible without conditions on the dates and times specified.
- It should be noted that Section 482 provides that where the conditions relating to access by the public are not honoured any tax relief granted in the previous 5 years may be clawed back.
- Please note that Revenue check annually by means of correspondence (i.e. Annual Registration Form) that the public access requirements of Section 482 are being complied with.

Freedom of Information Acts, 1997 and 2003

Revenue undertakes to use its best endeavours to hold confidential any information provided by you in response to this application, subject to Revenue's obligations under law, including the Freedom of Information Acts, 1997 and 2003.

Please note that in response to a request under the Freedom of Information Acts, information relating to your application may be released.