

Application Form for a Revenue Determination in respect of Public Access for a Building/Garden/Tourist Accommodation Facility



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

Please read the information contained on Page 4 before completing this form.

DETAILS

Type of property being claimed for Building ☐ Garden ☐ Tourist Accommodation Facility ☐

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

Full Address of Property: _____
(include Eircode)

Name of Owner/Occupier: _____

Address of Owner/Occupier: _____
(include Eircode)

PPS No. of Claimant:

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Daytime Contact Number:

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 E-mail Address:

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Name of Agent (if any): _____

Address of Agent: _____
(include Eircode)

SECTION A

INFORMATION REQUIRED FOR A DETERMINATION ON AN APPROVED BUILDING/ GARDEN/TOURIST ACCOMMODATION FACILITY

It is a requirement of the legislation that a determination is granted by the Department of Culture, Heritage and the Gaeltacht, in respect of a building/garden to state that it is intrinsically of significant horticultural, scientific, historical, architectural or aesthetic interest. In this regard please supply the following:

Has a determination been granted by the Department of Culture, Heritage and the Gaeltacht?

Yes ☐

No ☐

If a determination was made, please enclose copy of determination.

Please note that the Revenue Commissioners cannot make a determination regarding public access until such time as a determination has been made by the Department of Culture, Heritage and the Gaeltacht, please forward a copy of the determination once it has been made by the Department.

If any part of the property covered by the determination made by the Department of Culture, Heritage and the Gaeltacht, has been sold, please provide details.

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 or a substantial part 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:

If the building is not open to the public, please state the reason it is not open and when it will be opened.

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

Dates (from and to)	No. of Days	Opening Times	No. of Hours

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

What is the cost of admission (if any) charged to the public for such access? **This applies only to a building or a garden.** (Please give full and concession prices)

Full: €

Concession: €
(Students/OAPs/Groups)

In the case of a tourist accommodation facility please state the date the property was registered with Fáilte Ireland:

D	D	M	M	Y	Y	Y	Y
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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 the appropriate box/boxes and enclose photograph of notice board, copies of advertisements/leaflets, details of website 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

Detailed rules in relation to the scheme are available on the Revenue website at www.revenue.ie

Completed forms should be returned to:

Office of the Revenue Commissioners,
Business Income Tax Branch,
1st Floor, New Stamping Building,
Dublin Castle,
Dublin 2,
D02 HW86.

Telephone: 01 - 858 9823 / 858 9825
email: heritageunit@revenue.ie

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

Department of Culture, Heritage and the Gaeltacht,
Built Heritage & Architectural Policy Section,
Custom House,
Dublin 1,
D01 W6XO.

Tel: 01 - 888 2117
email: section482@chg.gov.ie

Section 482 Public Access 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 a 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.
- As part of the 40 day opening requirement, access must be available during all of National Heritage Week (to the extent that it falls within the period 1 May - 30 September) where qualifying expenditure is incurred in a particular chargeable period.
- The daily viewing times must be at least four hours.
- 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 on the notice board.
- In the case of a tourist accommodation facility, it must be registered or listed with Fáilte Ireland and must be open for at least six months of the calendar year of which four months must be in the period 1 May - 30 September inclusive.
- It should be noted that Section 482 provides that where the conditions relating to access by the public are not honored any tax relief granted in the previous 5 years may be clawed back.
- Please note that Revenue check by means of correspondence (i.e. Annual Registration Form) and visits that the public access requirements of Section 482 are being complied with.

Freedom of Information Act 2014

Revenue undertakes to use its best endeavors 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 Act 2014.

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