



STATUTORY INSTRUMENTS.

S.I. No. 147 of 2013



FINANCE (LOCAL PROPERTY TAX) (PYRITE EXEMPTION)
REGULATIONS 2013

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I, PHIL HOGAN, Minister for the Environment, Community and Local Government, in exercise of the powers conferred on me by section 10A (inserted by section 3 of the Finance (Local Property Tax) (Amendment) Act 2013 (No. 4 of 2013)) 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 Finance (Local Property Tax) (Pyrite Exemption) Regulations 2013.

Interpretation generally

2. In these Regulations—

“Act” means the Finance (Local Property Tax) Act 2012 (No. 52 of 2012) as amended by the Finance (Local Property Tax) (Amendment) Act 2013 (No. 4 of 2013);

“Building Condition Assessment” in respect of a residential property means a desk study and a visual non-invasive internal and external inspection of the property carried out by a competent person, under and in accordance with I.S. 398-1:2013, to establish the presence or absence of visible damage that is consistent with pyritic heave and to quantify the extent and significance of such damage;

“competent person” means a person, company or partnership having sufficient theoretical and practical training, experience and knowledge appropriate to the nature of the work to be undertaken as detailed in I.S. 398-1:2013 and who is not the liable person (within the meaning of section 2 of the Act) in relation to the residential property being tested and certified or a person connected (within the meaning of section 10 of the Taxes Consolidation Act 1997 (No. 39 of 1997)) with that liable person;

“Damage Condition Rating” means the rating assigned by a competent person following a Building Condition Assessment to a residential property in accordance with I.S. 398-1:2013;

“I.S. 398-1:2013” means Irish Standard 398-1:2013 Reactive pyrite in sub-floor hardcore material — Part 1: Testing and categorization protocol, as published by the National Standards Authority of Ireland, and any revisions of that standard as may from time to time be made;

“reactive pyrite” means pyrite in a form that is readily oxidised;

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 7th May, 2013.*

“significant pyritic damage” in respect of a residential property, means a property which—

- (a) has a Damage Condition Rating of 2 or a Damage Condition Rating of 1 (with progression) established on foot of a Building Condition Assessment carried out by a competent person under and in accordance with I.S. 398-1:2013, and
- (b) has sub-floor hardcore material classified, by the appropriate competent persons, as susceptible to significant or limited expansion, established on foot of testing the sub-floor hardcore material.

Process to establish significant pyritic damage

3. On and from the commencement of these Regulations, to establish if a residential property is affected by significant pyritic damage—

- (a) a Building Condition Assessment shall be carried out by a competent person in accordance with I.S. 398-1:2013, and
- (b) where a Damage Condition Rating of 2 or a Damage Condition Rating of 1 (with progression) has been assigned under and in accordance with the Building Condition Assessment, sampling and testing of the sub-floor hardcore material shall be carried out in accordance with I.S. 398-1:2013 in respect of that property to classify that material.

Process to establish significant pyritic damage where sampling and testing was undertaken prior to the commencement of these Regulations

4. (1) A Building Condition Assessment shall be carried out by a competent person in accordance with I.S. 398-1:2013.

(2) Subject to paragraph (3), where sampling and testing of the sub-floor hardcore material in a residential property has been carried out prior to the commencement of these Regulations, the results from the testing may be used to classify the sub-floor hardcore material of that property having regard to I.S. 398-1:2013 if they satisfy the requirements of paragraph (3).

(3) For the purpose of paragraph (2), the results from the testing of the sub-floor hardcore material of a residential property may be used to classify the hardcore material if the testing that has been carried out is equivalent to, or in accordance with, the test methods provided in I.S. 398-1:2013, and this has been validated as such by a competent person.

Certification of significant pyritic damage

5. The certificate referred to in section 10A(3) of the Act shall not be regarded as complying with that section unless that certificate is issued under and in accordance with Regulation 6, and—

- (a) where Regulation 3 applies, is the certificate specified in Annex F of I.S. 398-1:2013 confirming Category D — significant pyritic damage, if such is the case, or

- (b) where Regulation 4 applies, is the certificate specified in Schedule 1 to these Regulations, confirming significant pyritic damage, if such is the case.

6. The certificate specified in Schedule 1 to these Regulations or, as the case may be, the certificate specified in Annex F of I.S. 398-1:2013 confirming Category D — significant pyritic damage, shall be issued by a competent person.

7. A certificate shall not be regarded as complying with section 10A(3) of the Act where it is issued in respect of a residential property where the significant pyritic damage has been remediated before the commencement of these Regulations.

Claim for exemption

8. To claim an exemption from the local property tax, a liable person shall, following the issue of the certificate referred to in Regulation 6, notify the Revenue Commissioners and the notification shall—

- (a) be in writing,
- (b) include the liable person's name,
- (c) include the liable person's personal public service number,
- (d) confirm the address of the residential property in respect of which the certificate was issued,
- (e) confirm the unique identification number assigned by the Revenue Commissioners to the residential property in respect of which the certificate was issued, and
- (f) where applicable, shall include an election, under and in accordance with section 10A(5)(b) of the Act, for retrospective exemption in respect of the liability dates 1 May 2013 or 1 November 2013, as the case may be.

9. When sending the notification in Regulation 8 to the Revenue Commissioners, a liable person shall also send the certificate referred to in Regulation 6.

Retention of supporting documentation

10. A liable person, who claims an exemption from the local property tax as a result of a certificate issued in accordance with Regulation 6, shall retain any supporting documentation in relation to that certificate for a period of 6 years following that claim and shall produce that supporting documentation to the Revenue Commissioners, if requested by the Revenue Commissioners to do so.

SCHEDULE 1

CERTIFICATE TO CLAIM EXEMPTION FROM THE LOCAL PROPERTY TAX DUE TO SIGNIFICANT PYRITIC DAMAGE

(where sampling and testing was carried out prior to the commencement of these Regulations)

1. This certificate relates to the following residential property:

2. The Building Condition Assessment was carried out on in accordance with I.S. 398-1:2013.

The damage condition rating was found to be:
 Damage Condition Rating 2 Damage Condition Rating 1 (with progression)

Name of person who undertook the assessment:
 Qualification(s):

3. The laboratory testing was completed on

Name and address of Laboratory:

The laboratory tests were validated by:
 Qualification(s):

The sub-floor hardcore material was classified as:
 Susceptible to limited expansion Susceptible to significant expansion

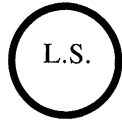
The sub-floor hardcore material was classified by:
 Qualification(s):

4. On the basis of the findings of the Building Condition Assessment carried out in accordance with I.S. 398-1:2013 and the results of the testing of the sub-floor hardcore material classified having regard to I.S. 398-1:2013, I certify that, having exercised reasonable skill, care and diligence, the above residential property has significant pyritic damage under and in accordance with the Finance (Local Property Tax) (Pyrite Exemption) Regulations 2013.

Signature of competent person:
 Name (Block capitals):
 Qualification(s):

On behalf of:
 (company name where relevant)

Address:
 Date:
 Tel: Fax: Email:



GIVEN under my Official Seal,
2 May 2013.

PHIL HOGAN,
Minister for the Environment, Community and Local
Government.

EXPLANATORY NOTE

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

These Regulations provide for an exemption from the local property tax (LPT), under and in accordance with the provisions of section 10A of the Finance (Local Property Tax) Act 2012 (as amended), for residential properties which have significant pyritic damage.

These Regulations set out the methodology for the assessment of residential properties and the testing of the sub-floor hardcore material to establish the presence of significant pyritic damage and the certification required to confirm such damage in order to avail of the exemption provided for in section 10A of the Finance (Local Property Tax) Act 2012 (as amended). The detail of the methodology and reporting procedures are set out in I.S. 398-1:2013 “Reactive pyrite in sub-floor hardcore material — Part 1: Testing and categorization protocol”, published by the National Standards Authority of Ireland.

A liable person (for LPT purposes) should claim the exemption by notifying the Revenue Commissioners in writing and by submitting the certificate issued by a competent person as detailed in I.S. 398-1:2013 and specified—

- (a) in Annex F of I.S. 398-1:2013 confirming Category D — significant pyritic damage, or
- (b) in Schedule 1 to these Regulations, confirming significant pyritic damage.

Any supporting documentation in relation to the certificate should be retained by the liable person as it may be requested by the Revenue Commissioners at a later stage for the purpose of verifying that the claim for the exemption was valid.

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