

## Expenditure on Approved Buildings and Gardens

### Part 15-02-01

This document should be read in conjunction with section 482 of the Taxes Consolidation Act 1997

Document last reviewed April 2021

**Table of Contents**

1. Introduction .....	3
2. Approved building or garden .....	3
3. Reasonable public access .....	4
4. Approved building in use as a tourist accommodation facility .....	5
5. Tax relief for expenditure .....	6
6. Limit to relief for high earners .....	6
7. Repayments of tax .....	6
8. Clawback of relief.....	6

## 1. Introduction

This manual outlines the tax relief available to the owner/occupier of:

- an approved building (including surrounding garden),
- an approved garden existing independently,
- an approved building in use as a Tourist Accommodation Facility (guesthouse) subject to certain conditions,

in respect of qualifying expenditure incurred on the repair, maintenance or restoration of the approved building or garden.

Qualifying expenditure is treated for tax purposes as if it were a loss in a separate trade carried on by the owner/occupier and the normal rules for giving loss relief apply. Unrelieved qualifying expenditure incurred in a particular chargeable period can be carried forward for two subsequent chargeable periods.

Relief in respect of qualifying expenditure incurred in a chargeable period will be limited to the amount of the expenditure attributable to actual work carried out during that chargeable period. Tax relief is not available, however, where any such expenditure is otherwise allowable for tax purposes or in respect of sums recoverable by a claimant by way of a grant or reimbursement from any source.

Additional relief up to an aggregate total of €6,350 is available in respect of the following items:

- The repair, maintenance or restoration of approved objects in an approved building/garden provided the objects are on display for a period of at least two years from the year in which the expenditure is claimed,
- The installation, maintenance or replacement of a security alarm system in an approved house/garden, and
- The provision of public liability insurance for an approved building/garden.

## 2. Approved building or garden

An approved building is one in respect of which determinations have been made:

- by the Minister for Housing, Local Government and Heritage - that it is a building which is intrinsically of significant historical, architectural or aesthetic interest, and
- by the Revenue Commissioners - that reasonable access to the building is afforded to the public.

An approved garden is one in respect of which determinations have been made:

- by the Minister for Housing, Local Government and Heritage - that it is a garden which is intrinsically of significant horticultural, scientific, historical, architectural or aesthetic interest, and
- by the Revenue Commissioners - that reasonable access to the garden is afforded to the public.

#### **Determinations by the Minister for Housing, Local Government and Heritage.**

Application forms in respect of determinations by the Minister for Housing, Local Government and Heritage may be obtained from:

Department of Housing, Local Government and Heritage  
Built Heritage and Architectural Policy Section  
Custom House,  
Dublin 1.  
D01 W6XO  
Tel: 085-8062690  
email: [builtheritage@chg.gov.ie](mailto:builtheritage@chg.gov.ie)

#### **Determinations by the Revenue Commissioners**

[Application Forms](#) for a determination by the Revenue Commissioners that reasonable access is afforded to the public are available on the Revenue website, alternatively forms may be obtained from:

Business Taxes Policy & Legislation Division  
1<sup>st</sup> Floor, New Stamping Building  
Dublin Castle  
Dublin 2  
D02 HW86  
Tel: 01-8589823 /8589825  
email: [heritage@revenue.ie](mailto:heritage@revenue.ie)

### **3. Reasonable public access**

The Revenue Commissioners must be satisfied that the following minimum requirements are met:

- Access to the whole or a substantial part of the building/garden must be available at the same time.
- Access must be provided at reasonable times and in a reasonable manner, subject to any temporary closures necessary for repair, maintenance and restoration work.
- Access must be afforded for a period of at least 60 days in any one year including not less than 40 days (of which 10 days must be Saturdays or Sundays) during the period 1 May - 30 September inclusive.

- 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.
- Daily viewing times must be at least four hours.
- Admission price, if any, must be reasonable so as not to preclude the public from seeking access to the building/garden.
- Opening times must be advertised in local and/or national papers.
- A sign must be erected outside the building indicating opening times.

In addition to meeting the Revenue requirements regarding reasonable access set out above, claimants for tax relief must also advise Fáilte Ireland regarding access to the approved building/garden.

The Revenue Commissioners carry out checks annually to ensure that the public access requirements are being met. A claimant is obliged to afford facilities at any reasonable time to authorised officers of the Department of Housing, Local Government and Heritage and of the Revenue Commissioners to inspect the building/gardens or to examine the work in respect of which the expenditure to which the claim relates was incurred.

Public access to buildings/gardens in respect of which relief has been claimed can also be examined as part of a Revenue audit on the owner/occupier of those buildings/gardens.

#### 4. Approved building in use as a tourist accommodation facility

The following conditions apply where an approved building is in use as a tourist accommodation facility:

- The approved building must be in use as a tourist accommodation facility for at least six months of the calendar year, of which four months must be in the period 1 May - 30 September inclusive
- The owner/occupier must be able to satisfy Revenue that he/she incurred the expenditure in respect of which the relief is being claimed.
- The building must be registered or listed with Fáilte Ireland as a tourist accommodation facility.
- Fáilte Ireland must be notified regarding the opening times of the guest house.

There is a provision whereby approved buildings can switch from qualification for relief under “reasonable access” to qualification under “tourist accommodation facility” and vice versa without any clawback of relief.

## 5. Tax relief for expenditure

Tax relief may be claimed on expenditure incurred on the repair, maintenance or restoration of an approved building or on the maintenance or restoration of any garden or grounds of an ornamental nature occupied or enjoyed with that building.

For an approved garden, the expenditure must be incurred on the maintenance or restoration of the garden.

Tax relief is not available, however, where any such expenditure is otherwise allowable for tax purposes or where a grant or reimbursement of the expenditure is available from any source.

## 6. Limit to relief for high earners

Relief for expenditure on approved buildings and gardens under Section 482 of the Taxes Consolidation Act 1997 is one of the specified reliefs coming within the high-earners restriction. More [information](#) on the high earners restriction is available on the Revenue website.

## 7. Repayments of tax

Section 482(2) allows repayments of tax, which have arisen as a result of claims under section 482, to be made for periods which fall outside of the general 4-year time limit for repayments.

## 8. Clawback of relief

There is provision for the Revenue Commissioners or the Minister for Housing, Local Government and Heritage to revoke a determination where the conditions for granting such a determination cease to exist. Any tax relief granted to a claimant in the five-year period immediately before the determination is revoked by the Revenue Commissioners will be clawed back.