

**CERTIFICATES OF WAIVER / EXEMPTION / DISCHARGE
OR DECLARATION THAT LEGISLATION DOES NOT APPLY:
NPPR, HOUSEHOLD CHARGE, LPT**

TABLE

This is the table referred to in the practice note on the above topic published by the Conveyancing Committee in the January/February issue of the Gazette and it should be read in conjunction with that practice note. View the practice note on the [Law Society website](#).

Where required, "Statutory Declaration" below means (except where otherwise indicated) a declaration of owner/vendor setting out the reason(s) why the relevant Act does not apply e.g. why the property does not meet the definition of "residential property" or, in the case of LPT, "relevant residential property", etc.

NPPR		
Local Government (Charges) Act 2009 ("2009 Act") as amended by Sections 19(f) and 19(j) of Local Government (Household Charge) Act 2011 ("2011 Act")		
Circumstances of owner/vendor ("V") and/or property	Is this a statutory exemption?	Required
A building not used or not suitable for use as a dwelling	No Does not meet the definition of "residential property" in S.2(1) of 2009 Act - Act does not apply	Statutory declaration – cover all liability dates
(a) An approved building under S. 482 of Taxes Consolidation Act 1997 i.e. in receipt of tax relief for expenditure on significant buildings and gardens (b) A building that forms part of the trading stock of a business and from which no income was derived since construction and which was never occupied as a dwelling (c) A building let by a Minister of the Government, a housing authority or the HSE (d) A building occupied under a shared ownership lease within the meaning of S.2 of the Housing (Misc. Provisions) Act 1992 (e) A building let by a body approved for the purposes of S.6 of the Housing (Misc. Provisions) Act 1992 (f) A building leased to a housing authority for performance of its functions under S.56 of Housing Act 1966 (g) A building leased to the HSE for performance of its functions under Health Act 2004 (h) A building to which Schedule 3 of Valuation Act 2001 applies – subject of or	No All are excluded by S.2(1) of 2009 Act from the meaning of "residential property" in S.2(1) of 2009 Act – Act does not apply	Statutory declaration - cover all liability dates

capable of rateable valuation		
A bedroom in shared accommodation	No Excluded by S.2(2) of 2009 Act from the meaning of "residential property" in S.2(1) of 2009 Act – Act does not apply	Statutory declaration – cover all liability dates
V's sole or main residence	Yes S.4(1)(a)(i) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
Property partly occupied by V as sole or main residence and V entitled to tax relief under "rent-a-room" scheme	Yes S.4(1)(a)(ii) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
Property comprised in discretionary trust and owner is a body corporate being an eligible charity	Yes S.4(1)(b) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
V owns and occupies property 1 as sole or main residence on liability date, acquires property 2 within one year before liability date, property 2 becomes V's sole or main residence within 6 months after liability date	Yes S.4(2) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
On liability date, divorced or judicially separated V owns property which is occupied by other party to the marriage	Yes S.4(4) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
V incapacitated by long term mental or physical infirmity, obliged to vacate sole or main residence, residing in a property not owned by V	Yes S.4(5) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
Property occupied free of rent by relative of V as sole or main residence, and V resides in a different sole or main residence provided that V's sole or main residence is located on same property or within 2 km	Yes S.4(6) of 2009 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
Any year where liability date falls after date of death of V and grant of representation has not issued to personal representative before liability date	Yes S.4(7) of 2009 Act as inserted by S.19(f) of 2011 Act + S.19(j) of 2011 Act substituted new S.8(1) in 2009 Act	Certificate of exemption for each liability date
All other cases where V owns residential property	No V must pay charge and any associated late payment for all liability dates	Re all liability dates:- (1) Receipt as evidence of payment (2) Certificate of discharge

Household Charge		
Local Government (Household Charge) Act 2011 (“2011 Act”)		
Circumstances of owner/vendor (“V”) and/or property	Is this a statutory exemption or waiver?	Required
A building not occupied or suitable for occupation as a separate dwelling	No Does not meet the definition of “residential property” in S.2(1) of 2011 Act - Act does not apply	Statutory declaration – cover all liability dates
(a) a building from which no income was derived since construction which has never been used as a dwelling and which forms part of the trading stock of a business (b) a building vested in a Minister of the Government, a housing authority or the HSE (c) A building owned by a body approved for the purposes of S.6 of the Housing (Misc. Provisions) Act 1992 (d) A building used wholly as a dwelling (other than part of a “mixed hereditament” as defined) and in respect of which local authority rates are payable (e) A bedroom in shared accommodation	No All are excluded by S.2(2) of 2011 Act from the meaning of “residential property” in S.2(1) of 2011 Act – Act does not apply	Statutory declaration – cover all liability dates
Property comprised in discretionary trust within the meaning of the Capital Acquisitions Tax Consolidation Act 2003	Yes S.4(1)(a) of 2011 Act + S.9(1) of 2011 Act	Certificate of exemption for each liability date
Owner is a body corporate beneficially entitled in possession and an approved body (eligible charity) within meaning of S.848A of Taxes Consolidation Act 1997 as inserted by S.45 of Finance Act 2001	Yes S.4(1)(b) of 2011 Act + S.9(1) of 2011 Act	Certificate of exemption for each liability date
V incapacitated by long term mental or physical infirmity, obliged to vacate sole or main residence, residing in a property not owned by V	Yes S.4(2) of 2011 Act + S.9(1) of 2011 Act	Certificate of exemption for each liability date
Any year where liability date falls after date of death of V and grant of representation has not issued to personal representative before liability date	Yes S.4(3) of 2011 Act + S.9(1) of 2011 Act	Certificate of exemption for each liability date
V of property entitled on liability date to payment of supplement under S.198(5) of Social Welfare Consolidation Act 2005 towards mortgage interest on that property	Yes S.4(4)(a) of 2011 Act + S.9(2) of 2011 Act	Certificate of waiver for each liability date
Property on liability date is situated in an unfinished housing estate (in a list prescribed by Minister) (for years 2012 and 2013 only)	Yes – for years 2012 and 2013 only S.4(5) of 2011 Act + S.9(2) of 2011 Act	Certificate of waiver for 2012 and/or 2013
All other cases where V owns residential	No	Re all liability

property	V must pay charge and any associated late payment fee and/or late payment interest for all liability dates	<p>dates:-</p> <p>(1) Receipt as evidence of payment</p> <p>(2) Certificate of discharge</p>
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LPT Finance (Local Property Tax) Act 2012 (“2012 Act”)		
Circumstances of owner/vendor (“V”) and/or property	Is this a statutory exemption or waiver?	Required
Building or structure not in use as or not suitable for use as a dwelling	<p>No</p> <p>Does not meet the definition of “residential property” in S.2 of 2012 Act or “relevant residential property” in S.2 and S.3 of Part 2 of 2012 Act - Act does not apply</p>	Statutory declaration – cover all liability dates
Residential property fully subject to municipal rates (a building used wholly as a dwelling (other than part of a “mixed hereditament” as defined) and in respect of which local authority rates are payable)	<p>No</p> <p>Excluded by S.4 of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration – cover all liability dates
Sole or main residence has been vacated by V for at least 12 months by reason of long term mental or physical infirmity certified by a doctor, or, if vacated less than 12 months, doctor is satisfied V unlikely at any stage to resume occupation provided property is not occupied by any other person	<p>No</p> <p>Excluded by S.5(2)(a) of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration – cover all liability dates
Property is used exclusively for the care of individuals certified by a doctor as suffering from long term mental or physical infirmity and is registered under S.4 of Health (Nursing Homes) Act 1990	<p>No</p> <p>Excluded by S.5(2)(b) of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration – cover all liability dates
Newly constructed residential property - completed but not sold by person who built it or had it built, not occupied as a dwelling, has produced no income tax or corporation tax, and is trading stock of the person who built it or had it built	<p>No</p> <p>Excluded by S.6 of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration - – cover all liability dates
Special needs accommodation – owned by a charity or a body established by statute and property is used solely or primarily to provide accommodation to persons who by reason of old age, mental or physical disability require	<p>No</p> <p>Excluded by S.7 of 2012 Act from definition of “relevant residential property” – Act does not</p>	Statutory declaration – cover all liability dates

special accommodation or support to enable them live in the community	apply	
Second-hand residential property purchased in period 1 st January 2013 to 31 st December 2013, and purchaser (or a spouse, civil partner or co-habitant if purchased jointly) would have been entitled to mortgage interest relief had a qualifying loan been taken out, and property is occupied following purchase by the purchaser (or jointly with spouse, civil partner or cohabitant) as sole or main residence.	<p>No. While described as “Exemption for first time buyers” in the Arrangement of Sections Part 2 and in the margin of the Act appearing at Section 8, the wording of Section 8 itself does not refer to an exemption.</p> <p>Excluded by S.8(1) of 2012 Act from definition of “relevant residential property” – Act does not apply</p> <p>[There is no provision in the 2012 Act for issuing certificates of exemption]</p> <p>[Applies for years 2013, 2014 and 2015 only]</p> <p>[S.8(1) ceases to apply in 2016 and also when first time buyer sells the property or ceases to occupy it as sole or main residence at any time after the purchase of the property and before 2016.]</p>	Statutory declaration of purchaser – cover all liability dates
Purchase of new residential properties in period 2013 to 2016	<p>No</p> <p>Excluded by S.9 of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration of purchaser - cover 2013 and/or 2014 and/or 2015
Unfinished housing estates (in a list prescribed by Minister)	<p>No</p> <p>Excluded by S.10 of 2012 Act from definition of “relevant residential property” – Act does not apply</p>	Statutory declaration – cover all liability dates
All other cases where V owns residential property	<p>No</p> <p>V must pay the local property tax for all liability dates, any penalties and any accrued interest</p>	<p>Re all liability dates:-</p> <p>Confirmation from Revenue (printout from online system) that there are no outstanding amounts payable</p>

Conveyancing Committee

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