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## Local Government (Charges) Act 2009 Cork County Council

The N.P.P.R. (Non-Principal Private Residence) charge is a tax payable on all on Non-Principal Private Residences situated in the State (Republic of Ireland).

### HERITAGE BUILDINGS

Certain heritage buildings are exempt from the NPPR charge. These are buildings that are in receipt of "approved building" status under **Section 482 of The Taxes Consolidation Act 1997**. A property owner will need to obtain verification from the Direct Taxes Section, Business Income Tax Unit in the Revenue Commissioners that their property comes under this Act if they wish to avail of the exemption.

It is strongly recommended that documentary evidence is retained by you to substantiate your claim that you are not liable for the NPPR based on the fact that your property is an approved heritage building under the above mentioned Act. The suggested documentary evidence is a statement of verification from the Revenue Commissioners on the liability date for each year the charge is due. Other proofs would include dated photographs showing the exact property which is the approved heritage building.

The owner will be required to produce this proof when selling or transferring the property on a future date; if audited by the Council in relation to the charge; or if pursued for non-payment by the Council at a future date.

**Proof will be required on the liability date for each year the charge is due. The liability date for 2009 was 31<sup>st</sup> July 2009. For 2010 and subsequent years the liability date is 31<sup>st</sup> March.**

*In order for us to process the personal data you have submitted we need your consent. By ticking this box you consent to us processing the data in line with the terms of our Privacy Policy available at: <https://www.corkcoco.ie/Privacy-Policy> [Hardcopy available at our offices in County Hall.]*

*I give permission for my personal information to be processed for the purpose of processing my Application  Date \_\_\_\_\_*

Cork County Council takes your privacy seriously and will keep your personal information confidential and will use it when necessary. You have the right to withdraw your consent at any time by contacting the NPPR Unit, Floor1, County Hall, Cork Tel: 021 - 4285515 Email [nppr@corkcoco.ie](mailto:nppr@corkcoco.ie)