



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).

PROPERTY WHICH IS THE OWNERS PRINCIPAL PRIVATE RESIDENCE

If you determine that you are NOT liable for the charge as the property is your principal private residence, it is strongly recommended that documentary evidence is retained by you to substantiate your claim that you are not liable for the NPPR charge.

The following documentary evidence should be retained by property owners:-

1. Retain proof of residency on the liability dates – Proof of residence would include the following:-
 - Your Social Welfare or employment address as per your claim records/ payroll records on liability date – obtain proof from Social Welfare or from your Employers whichever is applicable
 - Correspondence from Revenue Commissioners – P60, P21 etc
 - Bank Statements
 - Drivers Licence/Motor Tax Renewal address
 - Utility Bills
2. When selling or transferring a property, two proofs from July 2009 and two proofs from March 2013 will be required by the NPPR Unit if a person requests a certificate of exemption from the NPPR charge on the basis that the property was the person's principal private residence.

Please note that if you are claiming the property is your sole or main residence you should also ensure this information does not conflict with your Principal Private Residence in any declaration you may have made to the Revenue Commissioners. The Revenue Commissioners require that a married couple nominate one property as their Principal Private residence; if there is any inconsistency in the information then you may need to consider the implications of this.