

**DONEGAL COUNTY COUNCIL**

- The Non Principal Private Residence (NPPR) charge is a tax payable on all Non Principal Private Residences situated in the State of the Republic of Ireland.
- There were several exemptions to the NPPR charge. Detailed hereunder is evidence required to be submitted when applying for a Certificate of Exemption from the Non Principal Private Residence (NPPR) Charge.
- The list hereunder is not exhaustive and Donegal County Council reserves the right to request further documentation to support your application where applicable.
- Evidence or lack of supporting documentation is a matter for the applicant and Donegal County Council cannot and will not certify exemption of a property without the required supporting documentation.

**Post:** NPPR Section, Donegal County Council, County House, Lifford, Co. Donegal F93 Y622

**Email:** npprdesk@donegalcoco.ie or contact 074 91 53900 (09:00 – 12:30)

Exemption Type	Description
1. PPR	Property was owner's <b>Principal Private Residence</b> for one or more of the years 2010 to 2013.
<b>Evidence Required</b>	
<p>Mandatory</p> <ol style="list-style-type: none"> <li>1. A full copy of the Property Folio or Deed of Conveyance or Register of Deeds.</li> <li>2. Eircode.</li> </ol> <p>One source of evidence must be submitted for each year that the exemption is sought, which clearly demonstrates the address and issue date. Such evidence may include the following:</p> <ul style="list-style-type: none"> <li>• P60s or Pay slips for each Liability year-must include PPR address.</li> <li>• Financial statements issued within the 2010 – 2013 Liability Period. (Bank, Credit Card, Post Office etc)</li> <li>• Letter from Employer(s) confirming dates of employment and confirmation of correspondence address during years 2010 - 2013.</li> <li>• Documentation from Revenue/Social Protection or any Government Department received during the 2010 – 2013 liability period.</li> <li>• Health Insurance documentation received during the 2010 – 2013 liability period.</li> <li>• Car Insurance, NCT, Motor Tax Renewal. Confirmation can be obtained from Motor Tax that a vehicle was registered at the PPR address by the owner during the 2010 – 2013 Liability period. Registration number must be provided.</li> <li>• Annual Mortgage Statements (NOT Mortgage Statement of Account) showing both the correspondence address and mortgaged property address received during the 2010 – 2013 Liability period.</li> </ul> <p>Where the sole owner of a property is deceased, the following documentation should be submitted:</p> <ol style="list-style-type: none"> <li>1. Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question is mandatory.</li> <li>2. Eircode. <ul style="list-style-type: none"> <li>• Copy of death certificate.</li> <li>• Copy of probate if granted.</li> </ul> </li> </ol> <p>If applicable, a letter from Care Facility confirming dates of residency and previous address.</p> <p><b>Please note</b> that utility bills, TV licence, House Insurance and Statutory Declarations are not sufficient to demonstrate that the property was the PPR of the owner during the 2010 -2013 NPPR Liability period.</p>	

<b>2. VACATED PPR DUE TO LONG TERM INFIRMITY</b>	The owner vacated their Principal Private Residence for a period of more than 12 months due to long-term infirmity/illness.
<b>Evidence Required</b>	
Mandatory <ol style="list-style-type: none"> <li>1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.</li> <li>2. Eircode. <ul style="list-style-type: none"> <li>• Certification by Medical Practitioner confirming the date of vacation and that it was based on medical grounds.</li> <li>• Proof of dates of residence at residential care facility, nursing home or other.</li> </ul> </li> </ol>	
<b>3. GRANNY FLAT/2KM RULE</b>	On the liability date(s) during 2010 - 2013, the property is occupied rent-free by a relative of the owner, as their Principal Private Residence and is within a 2KM radius of the owner's Principal Private Residence.
<b>Evidence Required</b>	
Mandatory <ol style="list-style-type: none"> <li>1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.</li> <li>2. Eircode <ul style="list-style-type: none"> <li>• Site location map to scale showing exact location of both properties and indicating the distance between them.</li> <li>• Evidence that the property is the Principal Private Residence of the family member (see criteria under Exemption Type 1 above).</li> <li>• Evidence that the other property is the Principal Private Residence of the owner (see criteria under Exemption Type 1 above).</li> <li>• Statutory Declaration signed by both parties declaring the relationship to each other and that the property is occupied rent-free.</li> </ul> </li> </ol>	
<b>4. RIGHT OF RESIDENCY</b>	Occupant of the property, while not the legal owner, has a legal right to reside in the property until a specified time.
<b>Evidence Required</b>	
Mandatory <ol style="list-style-type: none"> <li>1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.</li> <li>2. Eircode. <ul style="list-style-type: none"> <li>• Legal documentation showing right of residence if not already on the Folio.</li> <li>• Evidence that the property is the Principal Private Residence of occupier who had right of residency (see criteria under PPR Exemption Type 1 above).</li> </ul> </li> </ol>	
<b>5. TRADING STOCK OF BUSINESS</b>	Newly built properties, intended for sale, never sold or used as a dwelling, never had income derived from them and were part of a Trading Stock of a business during the 2010 - 2013 Liability period.
<b>Evidence Required</b>	
Mandatory <ol style="list-style-type: none"> <li>1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds is mandatory.</li> <li>2. Eircode. <ul style="list-style-type: none"> <li>• Proof of non-occupancy (e.g. confirmation of electricity supply connection and date).</li> <li>• Letter from Accountant for the Business stating the name of the business and confirming that the</li> </ul> </li> </ol>	

property was part of the trading stock of the named business, that the property was never occupied as a dwelling for part or all years 2010 - 2013 and that no income has been or is being derived from the property.

- An extract from the Audited Accounts for the relevant years 2010 - 2013.
- Estate Agent details where applicable.

## 6. DIVORCE OR LEGAL SEPARATION OF OWNERS

Joint owners were party to a marriage. Decree of divorce or judicial separation granted before liability date. Property is occupied, on the liability date, by one partner to the marriage as their PPR.

### Evidence Required

#### Mandatory

1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.
  2. Eircode.
- Proof of Judicial Separation or Decree of Divorce or a declaration recognised under the Law of the State.
  - Evidence that the property is the PPR of the partner residing in the property during the charge years (see criteria under PPR Exemption Type 1 above).

## 7. UNINHABITABLE

Property was not suitable for occupation during the charge years 2010 - 2013. The property may be old and dilapidated or could be a New Build under construction.

\* The following criteria is referenced in determining if a property is uninhabitable:

- Did the property have a sound roof?
- Is it so affected by dampness as to make it unsuitable for habitation?
- Did it have a toilet/or bathroom facilities?
- Did it have a heating system?
- Did it have a water or electricity supply? (a supply that is disconnected would not deem a property uninhabitable)
- Did it have windows or doors?
- Is the property dilapidated and run down?
- Did the property require major works to make it habitable? If yes, please outline works required.

### Evidence Required

#### Mandatory

1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.
  2. Eircode.
- Written declaration of the condition of the property, addressing each of the points marked \*, including details of when the property was last occupied.
  - Photographs of interior (entire rooms) and exterior which clearly show the condition of property.
  - Builders' or engineers' report outlining the condition of the property during the 2010 – 2013 Liability period.
  - Letter from electricity provider confirming first connection date and/or disconnection date where applicable. Copies of at least 2 bills for years 2010 - 2013, where applicable to reflect minimal consumption.
  - If the property is for sale, details of the estate Agent who is selling the property and a copy of the

property sales brochure.

- If the property was undergoing renovations during the 2010 – 2013 charge years, as well as the above, further evidence to support this in the form of receipts for significant works (plumbing, sanitary etc) should be submitted.
- Planning Reference Number.
- Building Control Certificate.

## 8. PROPERTY IN RECEIVERSHIP

Property in Receivership

### Evidence Required

#### Mandatory

1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds.
  2. Eircode.
- Copy of Deed of Appointment which should specify the property in question and the date of appointment of the Receiver.
  - Evidence of status of the property during the years 2010 - 2013.

## 9. COMPRISED IN A DISCRETIONARY TRUST

The property in question is/was comprised in a Discretionary Trust for the charge years in question. (within the meaning of the Capital Acquisitions Tax Consolidation Act 2003) or the owner of which is a body corporate beneficially entitled in possession, being a Trust or Body Corporate which is approved as an eligible charity in accordance with Part 3 of schedule 26A of the Act of 1997.

### Evidence Required

#### Mandatory

1. A Full copy of the Property Folio or Deed of Conveyance or Register of Deeds including copy of Deed of Transfer of property to Discretionary Trust.
  2. Eircode
- Discretionary Trust documentation showing details of the Trust.
  - Documentary evidence that the Trust comes within the meaning of the Capital Acquisitions Tax Consolidation Act 2003.
  - Evidence that relevant taxes, such as Stamp Duty and Capital Gains Tax, if applicable, have been paid upon transfer of property to Discretionary Trust.
  - Details of Annual Returns made to Revenue and communication from Revenue to support the application.

## 10. RENTAL ACCOMMODATION SCHEME (RAS)

Properties let under RAS in 2010, 2010 and 2011 were exempt from the charge where the contract was signed prior to the liability date. The liability date for 2010 was 31<sup>st</sup> July and for 2010 and 2011 it was 31<sup>st</sup> March.

However, the Local Government (Household Charge) Act, 2011 amended, removed this exclusion and from 2012, all properties let under the RAS are liable for the NPPR charge.

- No additional information required from customer as checks will be carried out by the Local Authority.