

## **The Legislation and General Information**

### **Where can I find the legislation?**

By clicking the [legislation](#)

### **What is the NPPR (Non Principal Private Residence) charge?**

The NPPR charge is an annual charge of €200 introduced by the Local Government (Charges) Act 2009 in respect of all residential property not used as the owner's sole or main residence.

### **What is a Non Principal Private Residence?**

Essentially, a non principal private residence is any dwelling which is not used by its owner as his or her sole or main residence.

### **Does the charge apply to residential property outside of Ireland?**

The charge only applies to properties situated in Ireland.

### **What types of properties are liable for the NPPR Charge?**

The main types of residential properties that are liable for the charge are, private rented properties; vacant properties (except new but unsold residences, which have never been used as a dwelling and are part of a trading stock of a business) and holiday homes. What types of properties are NOT liable for the NPPR Charge? certain heritage buildings approved under section 482 of the Taxes Consolidation Act 1997, newly constructed but unsold buildings which have never been used as dwellings and that form part of the trading stock of a business, buildings let by the Government, housing authorities and the Health Service Executive, a building occupied under a shared ownership lease within the meaning of section 2 of the Housing (Miscellaneous Provisions) Act 1992, accommodation provided by a voluntary housing body, a building let under the Rental Accommodation Scheme, accommodation provided on behalf of the Health Service Executive a building in respect of which commercial rates are paid.

### **Is a building divided into flats or bedsits liable for the NPPR Charge?**

The charge is payable in respect of each unit of accommodation. Where a building is divided into flats or bedsits, the charge applies to each flat or bedsit e.g. if the dwelling is divided into four bedsits a charge of €200 x 4 = €800 would apply.

### **Is a house let as one unit to a number of occupants liable for the NPPR charge?**

Yes, the charge is €200 for the house.

### **I own a mobile home. Is this liable for the charge?**

A mobile home is not liable for the non principal private residence charge.

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## **Exemptions**

### **Are there any exemptions from the NPPR Charge?**

You are advised to check section 4 of the Act for detail. However, the following abbreviated list should act as a guide:

Exemptions:

1. Principal Private Residences
2. Where a person partly occupies a dwelling as his or her sole or main residence and avails of the Revenue Commissioners' Rent-a-Room Scheme
3. Discretionary trusts or corporate bodies that are accorded charitable status
4. Where a person is moving house and, in the process, owns two houses for a relatively short period.
5. Joint ownership of a property after a divorce or separation agreement.
6. Where a person who owns a principal private residence vacates the dwelling in question because he or she is long-term incapacitated as a result of physical or mental illness
7. Where a residence is occupied rent-free by a relative of the owner and the owner resides on the same property or within two kilometres of the residence in question.
8. Where a landlord and a Local Authority have a signed contract in place under the Rental Accommodation Scheme for a property, on the liability date i.e. 31<sup>st</sup> July 2009 and 31<sup>st</sup> March in 2010 and each subsequent year, the property is exempt from the NPPR charge.

Contact the relevant local authority if you are in any doubt about the liability of your property i.e. the County Council or City Council in which the property is located. You will find links to all of the local authorities on our Contact us page.

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## **The Charge and Liability**

### **How much is the charge?**

The charge is set at an annual rate of €200 per non principal private residence but late payment can incur a significant fee - see "What's a late payment fee?"

### **When do you become liable to pay the charge?**

As set out in the Local Government (Charges) Act 2009, liability to pay the charge is determined on the basis of ownership of the property in question on a single day each year. This date, which is called the "liability date", is 31st July for 2009 and is 31st March in 2010 and future years. The charge must be paid within three months of the liability date (31st October in 2009 and 30th June for 2010) in order to avoid late payment charges.

**Who pays the charge where a property liable for the charge is owned jointly?**

Liability falls on all co-owners but payment by any one co-owner discharges the liability of all co-owners.

**I am a landlord who rents a property to a person receiving Rent Supplement. Am I liable for that property?**

Yes. Properties included in the Rental Accommodation Scheme are exempt but properties which are rented to persons receiving Rent Supplement are not exempt.

**I'm moving house and own two properties on a temporary basis – do I still need to pay the charge?**

Only one property can be a person's principal private residence at any given time, and a charge must be paid where a person owns a second property on a liability date, even where this has been acquired as part of the process of moving house. A refund can be applied for where the second property was acquired within the year previous to the liability date in question and where the first property is disposed of within six months of the liability date in question. The owner can apply in writing to his or her local authority for a refund.

**What if I'm selling my house - how do I prove that I have paid the charge?**

You can request the relevant local authority to give you a certificate to this effect. This will be evidence of payment and will formally discharge any liability in law for payment of the charge.

**I'm divorced/separated - am I liable to pay the charge?**

If a person is divorced or separated (judicial separation agreement having been granted) he or she will not be liable to pay the charge where he or she resides in what used to be the family home as his or her principal private residence. Where the other party to the divorce or separation agreement does not reside in the original family home but retains an interest in the ownership of the property on foot of the divorce or separation agreement, the Act provides that this person will not be liable for the charge in respect of that property.

**Is there an exemption for a person who has to be taken into care because he/she is incapacitated due to illness, and who retains ownership of his or her house or apartment?**

Yes. If a person has had to vacate their principal private residence (which they own) due to long-term incapacitation arising from physical or mental illness, the property is exempt from the charge irrespective of the use to which it is subsequently put. The exemption applies irrespective of whether the person lives in a nursing home or care centre, or whether he or she lives with relatives. The only condition is that the person must not own the property in which he or she now resides.

## **I own a 'granny flat' in which a relative lives - am I liable for the €200 charge?**

A granny flat or similar dwelling is exempt from the charge if a relative of the owner (or a relative of a spouse or partner of the owner) lives in it free of rent and if it is located no more than two kilometres from the residence of the owner.

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## **Payment Online**

### **How can I pay the charge and who do I pay ?**

A declaration of ownership of the property in question by way of registration is necessary when you are paying the charge for the first time on a property. Go to [www.nppr.ie](http://www.nppr.ie) to register and pay. This will allow for easy and confidential access to view your account or change your Account Details or Add a NPPR to your account as required, in the future.

### **What details do I require to Register my Non Principal Private Residence**

The following details are required during registration

- name of the owner of the property in the case of multi owners only one name is necessary
- address for correspondence of the owner of the property
- address of then on principal private residence
- personal public service number (PPSN) of the owner of the property or in the case of multi owners the PPSN of the name entered on the form (not required if your country of residence is outside Ireland).
- tax reference number of the owner where the owner is a company.
- details of your payment card- **Laser, MasterCard or Visa** (including pre-paid vouchers)

A tax reference number for a company can be either a reference number on any return of income form or notice of assessment issued to the company by the Revenue Commissioners or the registration of the company under the Companies Acts.

### **Can I pay for multiple properties online?**

Yes, you can pay for multiple properties in the online system.

### **What is the procedure for online payments?**

When you login into [www.nppr.ie](http://www.nppr.ie) you will have the following two options to pay:

#### NEW CUSTOMER

If you are a new customer please click the "**Create Account**" button. You will be brought through a step by step process for the registering of the non principal private residence(s) and payment of the charge(s).

An **Account Reference Code** will be generated for you. Your Account Reference Code is a unique number that identifies your account. You will need it to identify your account at a Local Authority Office or to login to the online system.

If you chose to activate your account by providing your email address in the registration process, your account reference code will be emailed to you together with your PIN from the NPPR system, please check your spam/trash folder.

This Account Reference Code and PIN can be used for any future charges that may have to be paid i.e. 2010 etc.

#### EXISTING CUSTOMER

If you are an existing customer please click the **"Login"** button. Please note that you will require your Account Reference Code and PIN.

### **Where do I get my Account Reference Code?**

Your Account reference number is generated when you register with the NPPR system for the first time. It will be displayed on screen and you should take note of it for future use. It will also appear on your payment receipt.

### **Do I use the same Account Reference Code every time I pay for my property charge online?**

Yes, you will use your Account Reference Number and your PIN to login to the NPPR online system. Your Account Reference Code is quoted on any payment receipt(s) you have received.

### **I've lost my Account Reference Code, and I have not registered with an email address or my email address cannot be read.**

If you are an existing customer and you have forgotten your Account Reference Code please click the Lost Reference button on the Login screen. You will be prompted to enter your first name, last name, PPS Number / Tax Reference Number and email address. Once you have clicked the "Send" button you will receive your Account Reference Code by email.

### **What is the PIN number?**

If you have registered your email address with your account a PIN will be automatically sent to your email address. Your PIN is required along with your Account Reference Code to login into your account. Here you can then view your account, change your Account Details, add a NPPR to your account or make a payment.

### **Where do I get my PIN?**

If you are an existing customer and you have forgotten your PIN you have the option to click Lost PIN on the Login screen. You will be prompted to enter your Account Reference Code and email address. Once you have clicked the "Send" button you will receive your PIN by email.

It is recommended that you chose to activate your account by email. You will receive your PIN in an email from NPPR System, please check your spam/trash folder.

### **What is my Secret Question and Answer?**

The Secret (or Security) Question and Answer provides you with a second level of security beyond your normal Account Reference Code and PIN. One of the ways the NPPR System and NPPR Support Team protects accounts from unauthorized access is by asking you to

verify your account information, such as First Name, Last Name, PPSN and Secret Question. When you request your Account Reference Code, need technical support, or have questions about your account, a NPPR Support Team member will usually ask you for your Secret Question, for verification that you are who you say you are.

### **My Computer crashed while I was paying – what do I do?**

If you received the email with your PIN then you should log into the system. On the NPPR details page you can check whether the payment was successful for each of your properties. If it was not successful you can proceed again to pay online for the relevant NPPRs. If you are unable to do this or you have any technical difficulties please contact NPPR technical support at support@nppr.ie.

### **How will I receive my receipt?**

You can print off your receipt from the online system when you complete payment or a receipt will be emailed to your email address if you have provided one during registration. Please retain your receipts.

### **What's a "late payment fee"?**

The Act provides that, if a charge is not paid within a month after the last date for payment, a late payment fee will apply for every month or part of month that the €200 charge remains unpaid. For 2009, this means that the late payment fee will apply to all payments made after 31st October 2009 and for 2010 it will apply to all payments after 30th June 2010. The late payment fee amounts to €20 per month or part of a month and will continue to roll up as long as the charge remains unpaid and the amount involved can be substantial.

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## **Removal of a NPPR**

### **I no longer own an NPPR – what should I do?**

If you no longer own an NPPR that you previously registered in the system then you may remove your association with the particular NPPR. This may be done on the "Charges" page where you will be asked to select a reason for removal from a dropdown list.

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## **Refunds**

### **How do I apply for a refund?**

Applications for refunds are dealt with by the local authorities. If someone applies to a local authority for a refund for a property within that local authority and if a refund is due, then the local authority will issue payment for the appropriate amount to the person. Application can be made through contacting the Local Authority or one can phone/write to the Local Authority in question. To see a full list of Local Authorities and their contact details, please see the Contact Us section.

### **Reasons for Refund**

A refund may apply where a person, in the course of moving house, owns two properties for a temporary period. (See above **I'm moving house and own two properties on a temporary basis – do I still need to pay the charge?**)

A duplicate payment is made in error.

A refund may apply if a payment is made and the owner did not realise that the property was in fact exempt on the liability date (see the exemptions section).

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## Forms

### Where can I download the Registration form?

The forms below are provided as Adobe pdf files. A free copy of Adobe Reader can be downloaded [here](#).

#### EXISTING CUSTOMER

If you are an existing customer and paid for your NPPR properties in 2009, an account was created for you. Therefore, please download the [Existing Customer Non Principal Private Residence \(NPPR\) registration form](#).

If you want to remove more than 2 NPPR properties from your account, please download the extra page for [removing NPPR properties](#) or if you are adding more than 2 new NPPR properties to your account, please download this extra page for [additional NPPR properties](#) and attach to your completed Existing Customer Non Principal Private Residence (NPPR) registration form)

#### NEW CUSTOMER

If you are a new customer, and did not register any NPPR properties in 2009, please download the [New Customer Non Principal Private Residence \(NPPR\) registration form](#).

If you are registering more than 3 NPPR properties, please download this extra page for [additional NPPR properties](#) and attach to your completed New Customer Non Principal Private Residence (NPPR) registration form.

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## Late Payment Fees

### What happens if I don't pay?

A person who does not pay a charge within the relevant two month period leaves themselves open to prosecution by the Local Authority to whom the payment is due. A late payment fee will also arise if payment is not made within the one month grace period - see above. Furthermore, both the €200 charge and any accumulated late payment fee will be a charge against the property concerned. This is likely to lead to difficulties in selling the residential property as the person buying it would become liable for any charges and fees outstanding in respect of the property concerned.