Exemption Reason Number	Exemption Type	Description	Evidence Required
1	Section 4(1)(a) (PPR) Principal Private Residence	Property was owner's PPR for one or more of the NPPR charge years 2010 through 2013 on the relevant NPPR liability dates below: **31st March 2011** **31st March 2012** **31st March 2013** **<u>In the case of a deceased owner</u>**	*A Sworn Affidavit /Statutory Declaration confirming that they were the registered owner(s) of the property and they resided in the property as their principal private residence on the relevant NPPR liability dates. **<u>OR</u>** *Utility bills **<u>OR</u>** Bank Statements (**NOT Mortgage Statements)** in the owner's name. Addressed to him/her at the property address in question covering the relevant NPPR liability dates. **<u>AND</u>** *Proof of Ownership i.e. Land Folio/Deeds or similar. **<u>In the case of a Deceased Owner</u>** *Grant of Probate/ Death Certificate where applicable for deceased owners. **<u>AND</u>** *Proof of Ownership for deceased owner i.e. Land Folio/Deeds or similar.
2	Section 4(1)(b) Comprised in a discretionary trust / approved charitable status	The property in question was comprised in a discretionary trust/ approved charitable status for the NPPR charge years in question on the relevant NPPR liability dates below: **31st March 2011** **31st March 2012** **31st March 2013**	*Documentation showing property ownership details of the trust or approved charitable status. * A Sworn affidavit /statutory declaration from the owner confirming that the property was comprised in a discretionary trust/ Charitable status

3	Section 4(2) Sale of home overlap	First property is occupied as PPR. Second property is purchased within 1 year prior to liability date in question. Second property is sold within 6 months after the liability date in question.	*Proof of date of sales of both properties. * Proof of ownership of both properties, i.e. property Folio.
4	Section 4(4) Divorce 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(s), by one partner to the marriage as their PPR.	*Proof of Judicial Separation, or Divorce Agreement confirming one partner to the marriage has the right to reside in the property in question as their PPR *property folio for both properties
5	Section 4(5) and 4(8) Vacated PPR due to long term physical or mental infirmity, which required a person to vacate their property.	The owner vacated their Principal Private Residence to receive full time care in a property that is not owned by them.	Section 4(5) *Proof of Occupancy of residential care facility on headed paper, confirming date that owner took up full time residence, owners name and property address in question. Section 4(8) *Letter from G.P. confirming the date the owner (insert name) had to vacate their PPR (insert address) on medical grounds to take up full time care due to long term physical or mental infirmity for a continuous period of more than 12 months in a property that is not owned by them.
6	Section 4(6) Granny Flat	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 (PPR) Principal Private Residence, on the relevant NPPR liability dates below: **31st March 2011** **31st March 2012** **31st March 2013**	*Map showing both properties and indicating distance between them (2km's as crow flies) * A Statutory Declaration from the owner declaring their relationship to the occupier and confirming that the property is being resided in rent free on the relevant NPPR liability dates.

7	Section 4(7) Probate / Grant of Representation to the estate of the deceased person.	Where a person who is the sole owner of a residential property dies, the personal representative of the deceased person shall not, in respect of that residential property, be liable to pay the NPPR charge relating to a year in which the liability date falls after the date of death of the deceased person and before the date of the issue of the grant of representation to the estate of the deceased person.	*Grant of Probate/ Death Certificate where applicable for deceased owners. *Property Folio *Statutory Declaration from the LPR confirming the property was the PPR of the deceased for all the liability dates
8	Section 2(2)(a) Trading stock of a business and never used as a dwelling	Newly built properties, intended for sale, never used as a dwelling, never had income derived from them and were part of the trading stock of a business.	*Proof of ownership – Company Name, VAT No * Proof of completion date of the property * Proof of sale if sold * A Sworn affidavit /statutory declaration from the owner confirming that the properties were part of a trading stock of a business, that they were never used as a dwelling and no income has been derived from them before the specified date
9	*Section 2(2)(b) Buildings owned by the Government, vested in housing authorities, the Health Service Executive, and accommodation provided by a voluntary housing body.	Buildings owned by the Government, vested in housing authorities (within the meaning of the Act of 1992), and the Health Service Executive, and accommodation provided by a voluntary housing body.	*A written statement from the owner declaring that their property was vested in housing authorities, the Health Service Executive or accommodation provided by a voluntary housing body on the relevant NPPR liability dates. *Documentation / confirming property was vested in housing authorities, the Health Service Executive or accommodation provided by a voluntary housing body.

10	*Section 2(2)(c) (RAS) Rental Accommodation Scheme	(RAS) Rental Accommodation Scheme (section 6 of the of the Act of 1992) properties that had a RAS contract in place on the below NPPR liability dates are exempt 31st March 2011 However after an amendment was made by the Local Government (Household Charge) Act 2011, RAS property became liable to pay the 2012 and 2013 NPPR charge years.	*A written statement from the owner declaring that their property was in a RAS contract with Dublin City Council on the relevant NPPR liability dates. * A letter from the RAS section to confirm if the property had a RAS contact in place and confirm dates of said contract.
11	Section 2 (2)(d)(ii) Paid Commercial Rates	A building / property in respect of which commercial rates are payable to the Local Authority. In the 2011 NPPR charge year there was a blanket exclusion for properties that paid commercial rates. However after an amendment was made by the Local Government (Household Charge) Act 2011, property that paid commercial rates on a mix use dwelling, i.e. commercial and domestic element to a property, NPPR then became due for the 2012 and 2013 NPPR charge years on the residential part of the building.	A written statement from the owner declaring that their property has paid commercial rates and the NPPR charge is not applicable. * A letter from the Rates section to confirm that rates have been paid on the building as a whole with reference to the relevant liability dates **31st March 2011** **31st March 2012** **31st March 2013**
12	Section 2(2)(e) Revenue Commissioners' Rent-a-Room Scheme	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	*A written statement from the owner declaring they avail of the Revenue Commissioners' Rent-a-Room Scheme on the relevant NPPR liability dates. *Documentation confirming the property in question is part of the Rent-a-Room Scheme

13	Section 2(2)(f) Approved Building	The property is an approved building within the meaning of section 482 of the Taxes Consolidation Act of 1997	*Documentation / Certificate showing details of the property being an approved building as defined in section 482 of the Act of 1997
14	Right of Residence	Occupant of the property, while not the legal owner, has a legal right to reside in the property until a specified time	*Property folio *Legal documentation showing right of residence if not already shown on property folio
15	Uninhabitable Property	If a property was uninhabitable on any of the NPPR liability dates below: **31st March 2011,** **31st March 2012 &** **31st March 2013,** it would appear to not be liable to the NPPR charge.	*The documentary evidence required would be a detailed letter/report from a professional i.e. (Engineer/Contractor/Architect/ Surveyor) confirming the condition of the property on each of the NPPR liability dates. The letter/report must quote the NPPR liability dates in question, stating that the property was uninhabitable on these dates and why. The letter/report would need to state in detail how bad a state of repair the property was in, with reference to the structure of the building (did it have a sound roof/was it so affected by dampness as to render it unsuitable for habitation), the internal state of the building i.e. damp or mould (general redecoration works does not render a dwelling uninhabitable) and the availability of services (does it have sanitary facilities, including a water closet and water supply). A water supply that was simply turned off or temporarily disconnected would still be available for use, and this in itself should not be regarded as rendering a dwelling uninhabitable.

Application form for a Certificate of Discharge / Exemption for NPPR

Property owner name(s):

____

Correspondence Address:

____

Property Address for Certificate:

____

NPPR Account Reference Code or NPPR Property ID (where applicable):

____

Please indicate the NPPR status of the property for each charge year in the table below

NPPR Charge Year	Liability Date	NPPR property and was paid in full (please tick)	Exemption applies to the property (please write reason number from list overleaf)
2009	In accordance with section 7(2) of the Local Government Charges Act 2009 (amended 2011) the NPPR legislation is set to repeal in full on the 1st of April 2025. As such the 2009 charge has ceased as of the 1st of August 2021.		
2010	In accordance with section 7(2) of the Local Government Charges Act 2009 (amended 2011) the NPPR legislation is set to repeal in full on the 1st of April 2025. As such the 2010 charge has ceased as of the 1st of April 2022.		
2011	**31st March 2011**		
2012	**31st March 2012**		
2013	**31st March 2013**		

Signature of Applicant: ________________________________ **Date:** ____________________

Exemption Reasons and evidence required.

- The list overleaf is not exhaustive and Dublin City Council reserves the right to request follow up documentation to support your application where applicable.
- Please find a copy of our Statutory Declaration overleaf
- Incomplete applications will be returned in full to the applicant thereby delaying the issue of the relevant certificate / letter.
- Evidence or lack thereof is a matter for the applicant and Dublin City Council cannot and will not certify compliance of a property without obtaining sufficient, satisfactory evidence.

Statutory Declaration

To be submitted with requests for Certificates of Exemption under Section 4 of The Local Government (Charges) Act 2009 and as amended by Section 19 (1) of the Local Government (Household Charge) Act 2011

I/we ____

of ____
(Correspondence Address)

Phone No. ____________________ **Email** __________________________

Declare that the property at ____

Owned by ____

Was not liable for the Non-Principal Private Residence Charge on the NPPR liability dates:

31st March 2011		**31st March 2012**		**31st March 2013**	

Pursuant to: **Section 4** ______________________________ (Insert relevant Section(s) per attached)

of the Local Government (Charges) Act 2009 (as amended).

Explanation as to why property is Exempt:

Declared before me by: ______________________________________ (Declarant's Name)

______________________________________ (Declarant's Signature)

Who is personally known to me or who is identified to me by ____________________ **who is**

personally known to me at ____

Dated this ______________ **day of** ______________ **20**__________

Witnessed by: ________________________________ (print name)

Signature of Witness: ________________________________

Commissioner for Oaths/ Peace Commissioner/ Practicing Solicitor
(delete as appropriate) **Please include contact details.**

OFFICIAL STAMP

This form must not be signed by the Declarant's Solicitor or anyone in their firm of Solicitors in compliance with Legislation and Law Society Rules.

Note: This Declaration, when completed and witnessed by a Commissioner for Oaths/ Peace Commissioner/ Solicitor, should be returned by post to: NPPR Unit, Block B, Blackhall Walk, Smithfield, Dublin D07 ENC4, or email to: npprcerts@dublincity.ie

General Data Protection Regulations – Privacy Notice, Non Principal Private Residence (NPPR).

Dublin City Council requires customers' to provide certain personal data in order to carry out legislative and administrative functions for NPPR. The legal basis is provided for under the Local Government (Charges) Act, 2009 and Local Government Reform Act, 2014.

Dublin City Council will treat all information and personal data you provide as confidential, in accordance with General Data Protection Regulations and Data Protection legislation. Your personal data may be exchanged with the agencies listed below in accordance with the law.

- NPPR Bureau – to facilitate payment.
- Solicitors – legal requests regarding sale of property.
- Local Authorities – to facilitate instalment plan payments.

Your information is retained for a maximum of five years from date of application for a certificate unless there are ongoing debt collection proceedings in which case your information will be kept until the monies owing are paid.

Full details of Dublin City Council, Data Protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available at
http://www.dublincity.ie/main-menu-your-council/your-rights-information