

# How do I apply for commercial relief?

Commercial relief is applied for directly through the Revenue Commissioners and further information can be obtained at [www.revenue.ie](http://www.revenue.ie)

# How do I apply for residential (owner-occupier/rented relief)?

Please complete the application form available online at [www.dublincity.ie/livingcity](http://www.dublincity.ie/livingcity)



# Where can I get further information or advice?

The Living City Initiative (LCI) unit has set up a 'One Stop Shop' Advisory Service from Planning, Architects, Fire Prevention, Building Control, Conservation, Valuers & Other relevant Departments.

A Multi-Disciplinary service is available and can assist with a query that you may have and provide advice on your proposed refurbishment and/or conversion works before you begin.

You can contact the Living City Initiative Unit at

Living City Initiative (LCI) Unit  
Dublin City Council,  
Planning & Property  
Development Department,  
Block 4, Floor 2,  
Civic Offices, Wood Quay,  
Dublin 8

Email: [livingcityinitiative@dublincity.ie](mailto:livingcityinitiative@dublincity.ie)  
Telephone: 01 222 3480

# Living City Initiative

A tax incentive scheme to assist and encourage people to live in the historic inner city areas of Dublin City



The Living City Initiative LCI is a tax incentive scheme that allows owners and investors to claim tax relief for money spent on refurbishment and/or conversion of residential property either as income tax relief (for owner occupied residential) or capital allowance (for rented residential).

It also focuses on the regeneration of retail and commercial districts by allowing owners to claim an accelerated capital allowance on money spent on refurbishment and/or conversion of commercial property.

A guide to the LCI scheme, prepared by the LCI unit is available to view on the Dublin City Council website through [www.dublincity.ie/livingcity](http://www.dublincity.ie/livingcity)

The South Georgian Dublin Townhouse Re-Use guidance document, which may assist owners of Georgian properties is available at [www.dublincity.ie/livingcity](http://www.dublincity.ie/livingcity)



## Do I qualify?

### ✓ LOCATION

Property is located in the designated Special Regeneration Area (SRA). See map available on the Dublin City Council website at [www.dublincity.ie/livingcity](http://www.dublincity.ie/livingcity)

### ✓ COST

Cost of works undertaken are for a minimum of €5000, no maximum amount; (capped at €300,000 relief available for commercial element).



### WORKS?

- are for refurbishment and/or conversion of the property
- are undertaken before 31st of December 2030 and commenced after 5th of May 2015 for owner-occupier residential relief and retail commercial relief or 1st of Jan 2017 for rented residential relief.
- meet the Qualifying Expenditure Criteria
- comply with all statutory and planning development requirements, such as Planning Regulations and Building Regulations.



### PRE 1975

Property must have been built pre 1975 for residential properties (doesn't apply to commercial premises).



### IMMEDIATE OCCUPATION

Conditions for immediate occupation of the property, (after works are completed) have been met.



### ? UNSURE IF YOU SHOULD APPLY

Contact the LCI Team for advice on the Initiative criteria and/or your proposed refurbishment/ conversion.

## What relief can I claim?

### Relief for Owner-occupier

You can claim 15% of the cost of work as deduction from your total taxable income for the first six years and 10% for the seventh year. There is no upper limit for the amount you spend.

Example: Qualifying Expenditure of €32,000

This could result in a claim of €4,800 from total taxable income each year for the first six years / €3,200 in year 7. Depending on the individual rate of tax, this may result in relief of up to €1,920 / €1280 per annum for someone on a marginal tax rate of 40%.

### Relief for a Rented Residential and Commercial Property

Landlords may claim relief on both residential and commercial properties as capital allowances over a seven year period.

**15% per annum (Year 1 to 6) and 10% (Year 7)**

### Claiming other Grants?

Any grants received under other State or Public Financial schemes will affect the amount you can claim under this Scheme.