



# Annual Household Charge

## Roberts Nathan Corporate & Private

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### The Charge

The Local Government (Household Charge) Act 2011 introduced a €100 annual Household Charge which is payable by owners of residential property. The charge applies to all residential properties including those properties that are liable to the €200 charge on Non-Principal Private Residences.

### Payment of the Charge

The charge can be paid either via credit/debit card by registering on [www.householdcharge.ie](http://www.householdcharge.ie) or alternatively property owners can make the payment by cheque, postal order, etc through the post to the Local Government Management Agency who operate a bureau and administers the charge on a shared service/agency basis for all local authorities. In addition, payment will be accepted in the offices of your County/City Council.

Alternatively, the charge can be paid via direct debit in four instalments of €25 where the direct debit mandate has been set up by 1st of March 2012.

Direct Debit dates for 2012 are as follows:

- Instalment 1: 13th March 2012
- Instalment number : 14th May 2012
- Instalment number : 13th July 2012
- Instalment number : 10th September 2012

The charge, which is payable by 31<sup>st</sup> March, applies to those who own residential property on the liability date of 1st of January 2012, subject to a limited number of exemptions and waivers set in Appendix I below.

### Penalties for Non-Payment

Where the owner of a residential property does not pay the household charge in full by the due date, they will be subject to late payment fees and late payment interest.

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The late payment fee to apply in the case of a household charge will be as follows:

- 10% where the amount outstanding is paid within 6 months of the due date;
- 20% where the outstanding amount is paid more than 6 months but not later than 12 months after the due date; or
- 30% where the outstanding amount is paid later than 12 months after the due date.

In addition, late payment interest of 1% per month or part thereof will apply to unpaid amounts.

It should also be noted that both the €100 charge and any accumulated late payment fee will be a charge against the property concerned and will continue to be such for twelve years after the charge or late payment penalties concerned became due. Any household charges or late payment penalties due on a residential property will have to be discharged, in full, before a transfer or sale of the property can be completed.

## Appendix I

The exemptions from the charge are as follows:

- Residential properties that are part of the trading stock of a business and have not been sold or been the source of any income since construction,
- Residential property vested in a Minister of the Government or the Health Service Executive,
- Residential property vested in a housing authority, including property where households are purchasing their homes under the Shared Ownership Scheme and where the local authority still retains an ownership stake,
- Voluntary and co-operative housing,
- Residential property to which commercial rates apply,
- Residential property owned by a charity or comprised in a discretionary trust, and
- Residential property where a person has to leave their house due to long-term mental or physical infirmity (e.g. a person that has moved into a nursing home).

The waivers from payment of the household charge are as follows:

- Owners of residential property entitled to mortgage interest supplement
- Owners of residential property located in prescribed unfinished housing estates

The legislation provides that an owner of residential property which is situated in an unfinished estate, within the meaning contained in the Local Government (Household Charges) Act 2011, on the liability date (1st January) is entitled to a waiver from payment of the Household Charge in respect of that property for that year.

If you have any queries regarding the Household charge, please do not hesitate to contact Victor Anglely at our office.