

## Local Authority Charges - Comparison of Provisions

Provision	Household Charge ("HC")	Non Principal Private Residence Charge ("NPPR")
Who pays?	Owner (tenant if lease of over 20 years) & vendor	Owner (tenant if lease of over 20 years) & vendor
Applies to Principal Residence?	Yes	No
Secondary Liability	Agent receiving rent & person receiving sales proceeds or advising donor on gift	Agent receiving rent & person receiving sales proceeds or advising donor on gift
Amount	€ 100	€ 200
Liability Date	01 January each year	31 March for 2010 & later years *
Payment Date	31 March each year	31 May for 2010 and later years *
Grace Period	None - penalties from 31 March	30 days - penalties from 30 June up to 2011. No grace period for 2012
Late Payment Penalty	10% up to 6 months, 20% between 6 & 12 months and 30% over a year late	€20 per month
Interest	Yes 1% per month (12% p.a.)	None
Instalment Option	Yes - €25 per quarter	None
Charge on Property	Yes - 12 years	Yes - 12 years
Treatment of Estates	An estate charge arises if the grant issues before the liability date. Any pre-death charge is due within 3 months of the Grant, but no interest or penalty on pre-death household charge while Grant is being extracted.	2009 Act amended by 2011 legislation from 01 January 2012 - executors are only liable if the grant issues before the liability date. Any pre-death charge is due within 3 months of Grant, but no penalty for pre-death NPPR while Grant is being extracted.

*\* for 2009 when the charge was introduced the liability date was 31 July 2009 with a 30 September 2009 payment date.*