
**Finance (Local Property Tax) (Amendment)
(No. 2) Bill 2013**

BILL

entitled

**AN ACT TO AMEND THE FINANCE (LOCAL
PROPERTY TAX) ACT 2012 AND THE FINANCE
(LOCAL PROPERTY TAX) (AMENDMENT) ACT 2013 IN
ORDER TO ENSURE THAT NO PAYMENTS ARE
DEDUCTED BY REVENUE UNTIL THE CALENDAR
YEAR TO WHICH THE LOCAL PROPERTY TAX
LIABILITY RELATES**

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1. - In this Act "*Principal Act*" means the Finance (Local Property Tax) Act 2012 and the "*Amendment Act*" means the Finance (Local Property Tax) (Amendment) Act 2013.

2. - Subsection (1) of section 119 of the Principal Act, as amended by the Amending Act, is amended by deleting the following:

“(1) Local property tax in relation to a liability date shall be due on that date.”

and substituting the following:

“(1) Local property tax in relation to a liability date shall be due on that date but notwithstanding the payment method chosen, payment shall not be deducted from the liable person prior to the commencement of the calendar year to which the liability relates.”