

Timeframe for expiry of charge on a property and NPPR liability

Each charge which became a charge on a property is applied for its own 12 year period, measurable from the liability date. The liability and charge on a property in respect of the 2009 NPPR charge, therefore, expires after 31 July 2021, and in respect of the 2013 NPPR charge expires after 31 March 2025.

If a property owner was liable for the NPPR for each year from 2010 to 2013, had not paid the NPPR and was subject to late payment fees, the amounts that would need to be paid in order to sell the property from 2021 onwards is as follows:

Period of Sale of Property	Liability & Amount Remaining as a “Charge on a Property,” (amount to be paid in order to be permitted to sell the property)	Year to which the remaining Liability and “Charge on a Property” relates
1 August 2021 to 31 March 2022	€5160	2010 - 2013
1 April 2022 to 31 March 2023	€3330	2011 – 2013
1 April 2023 to 31 March 2024	€1860	2012 – 2013
1 April 2024 to 31 March 2025	€750	2013
After 1 April 2025	None	None

From 1 August 2021, the amount of NPPR fees and penalties a vendor is required to pay in order to sell their property reduces every year until the liability and charge on the property expires completely on 1 April 2025.

Certificates of Discharge or Exemption

During the period from 1 August 2021 until 31 March 2025, a vendor is only required to provide a certificate of discharge or exemption for the years for which the liability and charge has not yet expired and for the amount remaining liable on that date, as outlined in the table above.