

## Mary Curran

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**From:** Ministers Office <mo-finance@corr.cloud.gov.ie>  
**Sent:** 01 March 2024 09:51  
**To:** finoff@dublincity.ie  
**Subject:** FIN-MO-00549-2024

Our Ref: FIN-MO-00549-2024

Cllr Séamas McGrattan  
Chairperson Finance Strategic Policy Committee  
Dublin City Council  
[finoff@dublincity.ie]

Dear Cllr McGrattan,

The Minister for Finance, Mr Michael McGrath TD, has asked me to acknowledge receipt of your further correspondence in relation to a proposed Visitor Accommodation Charge.

I note that a response to your original correspondence of 24 October and 2 November did issue at 10:42 on 14 November.

That previous response noted that there are a range of policy issues which arise from any new levy or charge which would need to be considered before a proposal could be discussed by Government.

The Department of Housing, Local Government and Heritage has responsibility for the financial well-being and effective financial management and accountability of local authorities. Where a policy change in relation to Local Government Finances is sought by a local authority then that Department would consider the need for such a policy in the first instance.

As previously noted, any policy in this area would also need appropriate input from the Departments of Public Expenditure, National Development Plan Delivery and Reform, Finance, and of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

As you note in your correspondence, any change in this area would require legislation. If Government were to make a policy decision to proceed with a Visitor Accommodation Charge then the required legislation would form part of the normal Budget and Finance Bill process.

The Minister for Finance is not available to meet with your Committee but will ensure his officials engage with any accommodation tax proposal from the Department of Housing, Local Government and Heritage.

I hope this clarifies the matter.

Yours sincerely

Niamh Kavanagh

Private Secretary to the Minister for Finance

***A Member of the Minister for Finance staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on [www.lobbying.ie](http://www.lobbying.ie)).***

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*Tá an fhaisnéis atá sa ríomhphost seo (agus in aon cheangaltáin) faoi rún agus is don fhaighteoir/do na faighteoirí beartaithe é agus é/iad sin amháin. Mura tusa an faighteoir beartaithe, níor cheart duit an teachtaireacht seo ná aon chuid di a úsáid, a nochtadh, a chóipeáil, a dháileadh ná a choinneáil. Sa chás gur trí earráid a fuair tú an ríomhphost seo, tabhair fógra dom láithreach faoi sin agus scríos gach cóip den ríomhphost seo ó do ríomhchóra(i)s. Tabhair faoi deara go bhféadfaidh an ríomhphost seo agus aon fhreagra air bheith faoi réir iarraidh ar a eisiúint de bhun an Achta um Shaoráil Faisnéise*