

## Zoe Flood

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**From:** Ministers Office <mo-finance@corr.cloud.gov.ie>  
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Our Ref: FIN-MO-05106-2023

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 recent correspondence in relation to a proposed Visitor Accommodation Charge.

As you will be aware 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.

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

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

Officials in the Department of Finance will also provide any necessary input as a policy in this area was developed.

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.

I hope this clarifies the matter.

Yours sincerely

Niamh Kavanagh  
Private Secretary to the Minister for Finance

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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*