

Oifig an Cheannasaí Airgeadais, An Roinn Airgeadais,
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,
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8th February 2024.

Minister Michael McGrath TD
Minister for Finance
Dáil Éireann,
Leinster House,
Kildare Street
Dublin 2

Cc

Minister Paschal Donohoe TD, Minister for Public Expenditure, National Development Plan
Delivery and Reform

Minister Darragh O'Brien TD, Minister for Housing, Local Government and Heritage

Minister Catherine Martin TD, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and
Media

Re: Visitor Accommodation Tax

Dear Minister McGrath,

I am contacting you again regarding the matter of a Visitor Accommodation Charge or Hotel Bed Tax, a matter of considered debate by the members of Dublin City Council's Finance Strategic Policy Committee (SPC).

I wrote to your office on 20th October 2023 on this matter. I also wrote to you on 2nd December 2022 extending an initiation to meet with the SPC members to discuss this important issue, which you were unfortunately unable to attend. I must emphasize again that this issue is of priority to the Elected Members and external members of the Finance SPC. You will be aware that a recent review of LPT baseline funding concluded that Dublin City required no additional funding. This review did not consider, as a relevant factor, the importance of the numbers of tourists to this local authority nor the role of a Capital City, which assumes a national perspective. Dublin City is the capital of our State, we all benefit from its strengths and are impacted by its weaknesses.

There is nothing new in the implementation of a Visitor Accommodation Charge as it has become a matter of routine around the world. It is especially needed in Dublin City as the absence of a sustainable local government funding system, as referenced earlier, leaves our Capital City unable to meet the demands of the important Tourism sector.

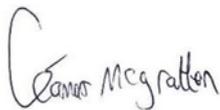
As mentioned before, nearer to home the introduction of an accommodation tax is progressing by both the Scottish and Welsh governments. The charge will be determined by local authorities and used to enhance their public spaces. Our Capital City would hugely benefit from this sustainable and resilient form of funding supporting residents, domestic visitors and international visitors alike whether to live, work, study, or holiday in our great City.

The introduction of the charge requires primary enabling legislation and I ask that you and your Government colleagues consider this. There are many options, centred around the VAT rate applied, accommodation standard or a flat charge. There are real and considerable benefits that can come to Dublin City and other areas, through the use of the funds that would become available.

I ask again that you consider the introduction of enabling primary legislation on this issue and that you advise of your timeframe for the introduction of the legislation. As stated in previous correspondence I am more than willing to meet you or your team to discuss further.

The next meeting of the Finance SPC is scheduled for Thursday 21st March at 230pm. I extend an invitation to you to attend the meeting and convey your plans to the members on this important matter.

Yours sincerely,

A handwritten signature in cursive script that reads "Séamas McGrattan".

**Cllr Séamas McGrattan,
Chairperson Finance Strategic Policy Committee
Dublin City Council**