

An Roinn Turasóireachta, Cultúir,
Ealaíon, Gaeltachta, Spóirt agus Meán
Department of Tourism, Culture,
Arts, Gaeltacht, Sport and Media



Cllr. Tom Brabazon
tom.brabazon@dublincity.ie

08 January 2024

Our Ref: CHG-MO-03238-2023

Dear Tom,

Thank you to your correspondence of the 27th November 2023 on behalf of the Economic and Enterprise Strategic Policy Committee of Dublin City Council, regarding the topic of an Accommodation Charge/Hotel Bed Tax/ Transient Visitor Levy on a national level.

As you will be aware all taxation measures must take account of a variety of factors such as who would pay such taxes/levies and that any decision to introduce an accommodation tax or levy is ultimately a matter for the Minister of Finance.

In relation to this specific tourism related topic, factors such as the geographical scope of such a measure would have to be considered, for example, whether it would apply to a particular city or region or would it extend to the entire State. In addition, the tax/levy collection mechanism and the implications of introducing any additional taxation measure at a time of increasing costs for the sector would need to be very carefully considered.

Should you or the Economic and Enterprise Strategic Policy Committee of Dublin City Council have any further information in relation to this tax/levy I encourage you to share it with the Minister for Finance.

Yours sincerely,

Catherine Martin

Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media