***Expiry of Non-Principal Private Residence (NPPR) liability and charge on property***

*The NPPR charge applied from 2009 to 2013 to any residential property in which the owner did not reside as their normal place of residence.  The self-assessed charge was set at €200 per annum and relevant late payment fees applied.*

*Unpaid NPPR charge and associated late payment fees became a charge on property applying for their own 12-year period, measurable from the liability date.  Therefore, outstanding NPPR liabilities and payments remained payable to the relevant local authority for a period of 12 years.*

*NPPR liabilities from 2009 to 2013 and remaining unpaid have been expiring each year since 2021.  Liability for NPPR charges and late payment fees and any associated charge on a property expire completely after 31 March 2025.  A vendor will no longer have to provide a certificate of discharge or exemption in order to sell their property, after 31 March 2025.*