



Coláiste na Tríonóide, Baile Átha Cliath
Trinity College Dublin

Ollscoil Átha Cliath | The University of Dublin

Local Property Tax
Tax Policy Division
Department of Finance
Government Buildings
Upper Merrion Street
Dublin 2
D02 R583

10th May 2018

Dear Sir/ Madam

**Re: Public Consultation on Review of Local Property Tax (LPT)
The University of Dublin, Trinity College (Trinity) & Student
Accommodation**

Trinity is seeking the inclusion of a provision in LPT legislation for the exemption from LPT for student accommodation provided by the not-for-profit education sector.

This would exempt any student accommodation provided by a relevant educational body i.e. school, college, university, institute of technology or any other educational institution.

I offer the following reasons for seeking such an exemption:

1. The expense to Trinity of providing student accommodation is directly passed onto the students and whilst, as a not-for-profit and charitable entity, we endeavor to keep these costs down, LPT is an additional cost that must be recovered from our students. Students face ever-growing accommodation costs reflecting the shortage of suitable student accommodation nationwide and in particular in Dublin. In making this representation we are seeking to maintain the cost of our student accommodation at affordable rates for our student body.
2. The physical characteristics of the accommodation together with the conditions under which the accommodation is occupied underlines the institutional nature of the accommodation which is not materially

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different to other institutional accommodation, for example, that provided by boarding schools which have an exemption from LPT.

Some of the restrictions/ conditions that apply:

- a. A student is generally offered a study bedroom (may be shared) with access to shared kitchen/ living facilities and there may also be a shared bathroom in the case of a study bedroom which is not en-suite
 - b. A student is sent a Letter of Offer allocating a room within a unit for one academic year, late September to late May, only. There is no pattern of continuous occupation of a particular unit by a student over several academic years. No alternative room will be offered or negotiated. Students may request to share with another student but there is no guarantee that this request will be accommodated even in the case of those sharing a bedroom
 - c. There are detailed regulations around the use of rooms and facilities e.g. bans on smoking, keeping pets and entertaining. Access to the property is generally strictly controlled and each occupier must sign-in visitors in a register. There are strict rules governing overnight guests
 - d. Numerous other restrictions apply - students do not have any facilities for washing and drying clothes within their accommodation unit, post is not delivered to their address rather the administration office of the campus and students are prohibited from introducing any additional furniture.
3. The predecessor of LPT, the household charge, provided a specific exemption for charities and Trinity as a body with charitable tax exemption (CHY 11) was able to avail of this exemption.
 4. The annual cost of LPT to Trinity is approximately €105k, a significant amount to Trinity but insignificant relative to total exchequer receipts for

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LPT. I would suggest that the aggregated payment from the entire not-for-profit educational sector is insignificant relative to total annual LPT exchequer receipts. Indeed, taking the 24 Higher Education Institutions in Ireland that the Higher Education Authority (HEA) currently works with and applying a generous approximation of Trinity's annual LPT cost to each (€100k), this total amount of €2.4m would still only represent less than 0.5% of 2017 LPT exchequer receipts of €477m.

In brief, the incorporation of this exemption into LPT legislation would directly reduce the cost of accommodation for students at an insignificant cost to the exchequer and provide some measure of relief for the student and not-for-profit education sector whilst simultaneously generating exponential goodwill.

Yours faithfully

Ian Mathews
Chief Financial Officer

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