



An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
Department of Housing,
Local Government and Heritage

Section 482 Determination

Standard Operating Procedures for the
Determination of Approved Buildings and/or
Approved Gardens

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Queries

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1. Introduction

This document sets out the Standard Operating Procedure for the application and the assessment criteria of Section 482 determinations for buildings or gardens. A separate Standard Operating Procedure will issue for the application and the assessment criteria for Section 482 determinations for objects.

1.1 Legislative Context

The scheme was first introduced in the 1982 Finance Act. It was superseded by Section 482 of the Taxes Consolidation Act 1997 as amended. Section 482 provides a tax relief from income or corporation tax to the owner or occupier of an approved building (including surrounding garden) or an approved garden (existing independently), in respect of expenditure incurred on the repair, maintenance or restoration of the approved building and/or garden.

<http://www.irishstatutebook.ie/eli/1997/act/39/section/482/enacted/en/html>

Determinations made by the Minister for Housing, Local Government and Heritage under this section are confined to determining the intrinsic significant architectural, aesthetic, scientific, historical or horticultural interest of the property and do not purport to determine the entitlement of owners or occupiers to claim tax relief under the Act.

1.2 Approved Building

An approved building is a building which the Minister for Housing, Local Government and Heritage has determined is intrinsically of significant ***architectural, aesthetic, scientific, or historical interest*** and which is determined by the Revenue Commissioners to be a building to which reasonable access is afforded to the public or which is a tourist accommodation facility. An approved building may include the land occupied or enjoyed as part of its garden or grounds of an ornamental nature.

1.3 Approved Garden

An approved garden is a garden which the Minister for Housing, Local Government and Heritage has determined is intrinsically of significant ***horticultural, scientific, historical, architectural or aesthetic interest*** and which is determined by the Revenue Commissioners to be a garden to which reasonable access is afforded to the public.

1.4 Approved Object

An approved object is an object (including a picture, sculpture, print, book, manuscript, piece of jewellery, furniture, or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building and which is determined by the Minister for Housing, Local Government and Heritage to be an object which is intrinsically of significant ***national, scientific, historical or aesthetic interest***. The approved object(s) must be contained within an approved building – the building must have already had, or simultaneously receive, a determination. A separate document will issue in relation to the Operating Procedures for the determination of approved objects.

2. Dual Application Process

Part 1

- An application is made to the Minister for Housing, Local Government and Heritage for a determination that **either** the **building** is intrinsically of significant scientific, historical, architectural or aesthetic interest **or** the **garden** is intrinsically of significant horticultural, scientific, historical, architectural or aesthetic interest.

Part 2

- An application is made to the Revenue Commissioners for a determination that the public will be afforded reasonable access to the building and/or garden or that the building is a tourism accommodation facility.
- Access to the public must be afforded for not less than 60 days in any calendar year, of which not less than 40 days must be during the period 1st May to 30th September.
- Access to the public must be available during all of National Heritage Week (usually at the end of August; see <https://www.heritageweek.ie>).
- In the case of a tourist accommodation facility, the property must be open for at least 6 months in any calendar year, of which 4 months must be during the period of 1st May to 30th September.
- Application forms in respect of determinations by the Revenue Commissioners may be obtained from: <https://www.revenue.ie>
- For more information see: <https://www.revenue.ie>

The two applications may be made simultaneously but the process can only be fully completed by the Revenue Commissioners on receipt of a determination (if granted) from the Minister for Housing, Local Government and Heritage.

2.1 Application Assessment

- On receipt of an application, an assessment is carried out to ensure the form is completed and that all supporting documentation is included.
- Incomplete applications will be returned to the applicant.
- An initial assessment of a complete application is undertaken and the applicant is advised if an Expert Report on the property is required.
- The Expert Report, by a suitably qualified and experienced expert, is commissioned by the applicant. The report must demonstrate that the property is intrinsically of significant scientific, historical, architectural, aesthetic, or, in the case of a garden, horticultural interest.
- The Expert Report is submitted for assessment and if it clearly demonstrates that the property **might** meet the criteria set out in the legislation, the application will be assigned to an expert professional officer from the National Built Heritage Service.
- The expert professional officer will carry out an inspection of the property and provide an assessment report within 3 months of receipt of a complete application.

3. Inspection

- The inspection comprises a site visit on a date agreed by the applicant and the expert professional officer.
- Additional information on the building(s) and/or garden may be sought in advance of the inspection to clarify details or subsequent to the inspection to assist in compiling the assessment report.
- All elements submitted in the original determination application are inspected, described and photographed.
- The photographic record contains as much detail as possible.
- All elements in the determination application are photographed, e.g., garden, walled garden, garden features/follies, outbuildings, gate lodge, entrance gates/piers, estate walls, etc.
- The interiors of all buildings mentioned are photographed and, where interior elements are mentioned as being significant, these elements are photographed in detail.

4. Assessment Criteria

The property is assessed to establish if it is intrinsically of significant scientific, historical, architectural, aesthetic or horticultural interest.

- Significant **Scientific** interest applies to those buildings and/or gardens claiming a direct and tangible link to pioneering scientific innovation or research. It may also apply to those buildings and/or gardens where innovation may be seen in construction techniques, e.g. early cast- or wrought iron construction, early ferro-concrete or mass concrete construction. It may also apply to sites of industrial heritage interest where fittings and fixtures give an authentic insight into industrial processes of the past.
- Significant **Historic** interest applies to those buildings and/or gardens claiming a direct, substantiated and tangible association with an event, individual or group of individuals of national or international renown. The association must be capable of interpretation through observation by visitors to the building or garden.
- Significant **Architectural** interest applies to buildings which are exceptional or unusual examples of their class or style or which demonstrate evolving architectural fashions over a prolonged period of time. The architect and date of construction of an early building may not be known, however, the architect or builder and the date of construction for later buildings should be known. The building should be substantially intact and sufficient quantities of its historic fabric should survive to give visitors an authentic insight into its significant Architectural interest.
- Significant **Aesthetic** interest applies to the details, tangible and intangible, contributing to the beauty or elegance of the building or garden. The building may exhibit fittings or fixtures, decorative metal work or timber work, low- or high-relief plasterwork, early block-cut or hand painted wallpaper which contribute to its beauty or elegance. The building may exploit its relationship with a designed landscape or with features of the natural landscape via contrived views and vistas. The garden may make judicious use of clearings or plantings to frame manmade or natural objects or feature geometric or

symmetrical beds, borders or parterres echoing the architectural style of a key building.

- Significant **Horticultural** interest applies to designed landscapes, historic gardens and parks whose veteran planting and associated manmade features survive substantially intact or are capable of authentic restoration. The designed landscape, historic garden or park may be the work of a gardener or landscape architect of national or international renown but may also demonstrate the horticultural skill and taste of the keen amateur.

To rank as **intrinsically of significant interest**, the building(s) or garden must possess clear characteristics of the total individual design concept or an amalgam of concepts. Often, these will be the work of an eminent architect, engineer, gardener, designer or craftsman, but the quality of the executed work must speak for itself. It is not essential, however, that the names of such persons are recorded, nor that every example of their work would be necessarily deemed significant. The property should be treated as an integral whole, rather than a series of isolated individual parts. Ancillary structures such as a garden, walled garden, garden features/follies, outbuildings, gate lodge, entrance gates/piers, estate walls, etc. should be considered as part of the overall property.

4.1 Assessment and Recommendation

- The assessment report is concise.
- It includes an account of the inspection and a description of the elements mentioned in the original application, along with the photographic record.
- It has regard to the impact that any proposed interventions would have on the intrinsic significant scientific, historical, architectural, aesthetic or horticultural interest of the building or garden.
- On completion of the assessment, the expert professional officer recommends whether to grant or refuse the determination.

5. The Determination

- The assessment report and recommendation are returned to the National Built Heritage Service in the Department of Housing, Local Government and Heritage.
- If a determination is recommended, a submission is prepared for the Minister for his/her approval and signature.
- On receipt from the Minister of the signed determination, a copy is sent to the owner or occupier of the property within 10 working days.
- A copy of the determination is also sent to the Revenue Commissioners.

6. The Record of Protected Structures (RPS)

- A distinction is made between the inclusion of a property on the RPS under the Planning and Development Act 2024 and the making of a determination under Section 482 of the Taxes Consolidation Act 1997.
- The Planning and Development Act refers to structures of *special architectural, historical, archaeological, artistic, cultural, scientific, social or technical interest*.
- The Taxes Consolidation Act refers to structures which are *intrinsically of significant scientific, historical, architectural, aesthetic or horticultural interest*.
- Inclusion on the RPS is not sufficient to demonstrate that the building/features(s)/garden is/are intrinsically of significant interest.
- In the event of a determination being made on a property which is not on the RPS, a separate recommendation will be made by the Minister for Housing, Local Government and Heritage (under the Planning and Development Act) to the relevant planning authority that the property be included on the RPS.

7. Spot Checks

- All buildings or gardens, in respect of which determinations have been made, are subject to a spot check. Some 2-5% of properties are spot checked annually.
- Under S.482 (7) of the Act an authorised officer from the Revenue Commissioners or an officer authorised by the Minister for Housing, Local Government and Heritage may at any reasonable time inspect a building, garden or object in respect of which a claim has been made.
- An owner or occupier is advised at least one week in advance of a spot check by an officer authorised by the Minister for Housing, Local Government and Heritage.
- The purpose of the spot check is to confirm that there have been no alterations or any deterioration to the property that would warrant the revocation of the determination.
- The spot check carried out by the Revenue Commissioners is to determine that reasonable access to the property is being afforded to the public.
- An authorised officer is obliged, on request, to produce her/his authorisation. Under S.482 (7) of the Act any person who obstructs or interferes with an authorised officer in the course of exercising a power conferred on her/him shall be guilty of an offence and be liable on summary conviction to a fine.

8. Proposed Works

- In the case where works are proposed to a property, the proposals should be carefully examined to ensure they will not damage the intrinsic significant scientific, historical, architectural, aesthetic or horticultural interest of the building or garden.
- The local planning authority should be consulted and planning approval applied for if required.
- All works should be carried out in accordance with the procedures set out in the Planning and Development Act 2024 and in accordance with conservation best practice as set out in the Department of Housing, Local Government and Heritage's document *Architectural Heritage Protection Guidelines for Planning Authorities*.
- In the event of an inspection indicating that works have been carried out which have damaged the property to such an extent as to undermine its intrinsic significant scientific, historical, architectural, aesthetic or horticultural interest, a recommendation may be made to revoke the determination.

9. Revocation of Determination

- The legislation provides for the Minister for Housing, Local Government and Heritage or the Revenue Commissioners to revoke their respective determinations for an approved building or garden where the conditions for granting the determination cease to exist.
- S.482 (5c) of the Act makes provision for the Minister to revoke a determination where an alteration has been made to a property or where due to the deterioration of the property the Minister no longer considers the property to be of intrinsic significant scientific, historical, architectural, aesthetic or horticultural interest.
- The revocation takes effect from the date the Minister considers the property not to be an approved building or garden.

10. Appeals Process

- There is no statutory process for making an appeal.
- In the event, however, that an owner or occupier wishes to appeal the decision not to grant a determination, he/she may lodge an appeal by email to BuiltHeritage@housing.gov.ie within 30 calendar days of the date of notification of the decision.
- In such instances, the file will be referred for review to an appropriate professional officer in the National Built Heritage Service in the Department of Housing, Local Government and Heritage, who has not been involved in the initial assessment of the application.

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gov.ie/housing



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