



STATUTORY INSTRUMENTS.

S.I. No. 496 of 2025

VALUATION ACT 2001 (GLOBAL VALUATION) (APPORTIONMENT)
(IARNRÓD ÉIREANN – IRISH RAIL) ORDER 2025

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I, JAMES BROWNE, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by sections 53(8) (as amended by section 40(d) of the Tailte Éireann Act 2022 (No. 50 of 2022)) and 58 of the Valuation Act 2001 (No. 13 of 2001) and the Global Valuation (Transfer of Departmental Administration and Ministerial Functions) Order 2024 (S.I. No. 70 of 2024), hereby order as follows:

1. This Order may be cited as the Valuation Act 2001 (Global Valuation) (Apportionment) (Iarnród Éireann – Irish Rail) Order 2025.

2. In this Order “Act of 2001” means Valuation Act 2001 (No. 13 of 2001).

3. (1) Tailte Éireann shall apportion the global valuation of Iarnród Éireann – Irish Rail, determined under section 53(6)(a) of the Act of 2001, between each of the rating authorities in whose areas property comprised in the valuation is situate in accordance with paragraph (2).

(2) The apportionment referred to in paragraph (1) shall be as follows:

- (a) the sum of €100,000 of the global valuation shall be apportioned to each rating authority referred to in paragraph (1), and
- (b) the remainder of the sum of the global valuation shall be apportioned among the rating authorities referred to in that paragraph in the proportion, expressed as a percentage, of the number of passengers boarding Iarnród Éireann – Irish Rail passenger services in the area of each rating authority to the total number of passengers boarding Iarnród Éireann – Irish Rail passenger services in all rating authority areas (the number of passengers being ascertained from the National Transport Authority National Rail Census 2024).

4. In respect of the period for which an existing valuation list remains in force in relation to the area of a rating authority to which Article 3 refers, the valuation apportioned to such authority under that Article shall be multiplied by a factor of 0.002343 to establish the adjusted global valuation for the area of the rating authority to be specified in the central valuation list under section 58 of the Act of 2001.

5. (1) The apportioned and adjusted global valuation for each rating authority determined in accordance with this Order, shall, subject to paragraph (2), be rounded to the nearest whole euro.

(2) Where the apportioned and adjusted global valuation referred to in paragraph (1) results in the amount concerned being an amount in euro and 50 cent or greater than 50 cent that amount shall be rounded upwards to the nearest whole euro.



GIVEN under my Official Seal,
21 October, 2025.

JAMES BROWNE,
Minister for Housing, Local Government and Heritage.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This Order provides for the apportionment of the global valuation of Iarnród Éireann – Irish Rail, between each of the rating authorities in whose areas property comprised in the valuation of Iarnród Éireann – Irish Rail is situated. The apportionment for each rating authority is to consist of a base valuation with the remainder of the allocation to be determined by passenger numbers boarding Iarnród Éireann passenger services in the area of each rating authority according to the National Transport Authority National Rail Census 2024. The Order sets out an adjustment factor, determined by Tailte Éireann, to make the valuation relative to existing valuation lists in those rating authorities which have not to date undergone a revaluation under Part 5 of the Valuation Act 2001.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

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KILMAINHAM, DUBLIN 8,
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