



STATUTORY INSTRUMENTS.

S.I. No. 498 of 2025

VALUATION ACT 2001 (GLOBAL VALUATION) (APPORTIONMENT)
(VODAFONE IRELAND) 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) (Vodafone Ireland) 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 Vodafone Ireland, 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 in the proportion, expressed as a percentage, that the population resident in the area of each such rating authority, as determined by the census of population taken under the Statistics (Census of Population) Order 2020 (S.I. No. 637 of 2020), bears to the total population of those rating authorities as so determined.

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 Vodafone Ireland, between each of the rating authorities in whose areas property comprised in the valuation of Vodafone Ireland is situated. The apportionment for each rating authority is to be determined by population within rating authority area, according to the Census of Population published by the Central Statistics Office. 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.

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