



---

**An Bille Luachála (Leasú) (Uimh. 2), 2012**  
**Valuation (Amendment) (No. 2) Bill 2012**

---

*Mar a leasaíodh i gCoiste*

*As amended in Committee*

---





---

**AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012  
VALUATION (AMENDMENT) (NO. 2) BILL 2012**

---

*Mar a leasaíodh i gCoiste*

*As amended in Committee*

---

**CONTENTS**

**Section**

1. Definition
2. Amendment of section 3 of Principal Act
3. Amendment of section 4 of Principal Act
4. Amendment of section 9 of Principal Act
5. Amendment of section 13 of Principal Act
6. Amendment of section 17 of Principal Act
7. Amendment of section 19 of Principal Act
8. Amendment of section 21 of Principal Act
9. Amendment of section 23 of Principal Act
10. Amendment of section 24 of Principal Act
11. Amendment of section 26 of Principal Act
12. Occupier assisted valuation
13. Revision manager to revise valuation lists
14. Amendment of section 29 of Principal Act
15. Where revision manager decides not to revise valuation
16. Repeal of sections 30 to 33 of Principal Act
17. Appeals to Tribunal
18. Amendment of section 35 of Principal Act
19. Amendment of section 37 of Principal Act
20. Amendment of section 38 of Principal Act
21. Repeal of section 40 of Principal Act
22. Amendment of section 43 of Principal Act
23. Amendment of section 45 of Principal Act
24. Amendment of section 46 of Principal Act
25. Amendment of section 47 of Principal Act
26. Amendment of section 48 of Principal Act

27. Amendment of section 50 of Principal Act
28. Amendment of section 53 of Principal Act
29. Amendment of section 55 of Principal Act
30. Amendment of section 56 of Principal Act
31. State land
32. Amendment of section 60 of Principal Act
33. Amendment of section 62 of Principal Act
34. Amendment of section 63 of Principal Act
35. Penalties
36. Amendment of Part 13 of Principal Act
37. Amendment of Schedule 2 to Principal Act
38. Amendment of Schedule 4 to Principal Act
39. Amendment of Schedule 5 to Principal Act
40. Transitional provision
41. Short title, collective citation and commencement

ACTS REFERRED TO

Charities Act 2009 (No. 6)

Fisheries (Consolidation) Act 1959 (No. 14)

Harbours Act 1996 (No. 11)

Licensing Acts 1833 to 2011

Local Government (Business Improvement Districts) Act 2006 (No. 42)

Local Government Act 1946 (No. 24)

Local Government Act 1994 (No. 8)

Ministers and Secretaries (Amendment) Act 2011 (No. 10)

Nursing Homes Support Scheme Act 2009 (No. 15)

State Property Act 1954 (No. 25)

Valuation Act 2001 (No. 13)





---

**AN BILLE LUACHÁLA (LEASÚ) (UIMH. 2), 2012  
VALUATION (AMENDMENT) (NO. 2) BILL 2012**

---

# Bill

*entitled*

An Act to amend the Valuation Act 2001 and to facilitate the drawing up and 5  
compilation and maintenance of valuation lists so that the valuations fixed on rateable  
properties in a rating authority area are both (insofar as is reasonably practicable) correct  
and equitable and uniform relative to each other, to provide for the undertaking, by the  
occupiers themselves, of all or one or more of the steps in the valuation of certain  
premises, to provide for certain matters relating to state property and to provide for 10  
related matters.

**Be it enacted by the Oireachtas as follows:**

## **Definition**

1. In this Act “Principal Act” means the Valuation Act 2001.

## **Amendment of section 3 of Principal Act**

15

2. Section 3 of the Principal Act is amended—

(a) by substituting for the definition of “charitable organisation” the following:

“ ‘charitable organisation’ means a charitable organisation within the  
meaning of section 2 of the Charities Act 2009 that is entered in the  
register of charitable organisations pursuant to Part 3 of that Act;”, 20

(b) by inserting, after the definition of “domestic premises” the following:

“ ‘effective date’ has the meaning assigned to it by section 21;”,

(c) by inserting, after the definition of “global valuation certificate”, the following:

“ ‘initial valuation’ means the valuation submitted by the occupier in  
relation to a property pursuant to regulations made under section 26B;”, 25

(d) by substituting for the definition of “material change of circumstances” the  
following:

“ ‘material change of circumstances’ means a change of circumstances  
that consists of—

(a) the coming into being of a newly erected or newly constructed 30

- relevant property or of a relevant property, or
- (b) a change in the value of a relevant property caused by—
- (i) the making of structural alterations to that relevant property, or
  - (ii) the total or partial destruction of any building or other erection which forms part of that relevant property, by fire or any other physical cause, 5
- or
- (c) the happening of any event whereby any property or part of any property begins, or ceases, to be treated as a relevant property, or
  - (d) the happening of any event whereby any relevant property begins, or ceases, to be treated as property falling within Schedule 4, or 10
  - (e) property previously valued as a single relevant property becoming liable to be valued as 2 or more relevant properties, or
  - (f) property previously valued as 2 or more relevant properties becoming liable to be valued as a single relevant property, or 15
  - (g) the fact that relevant property has been moved or transferred from the jurisdiction of one rating authority to another rating authority, or
  - (h) relevant property or part of any relevant property becoming licensed or ceasing to be licensed under the Licensing Acts 1833 to 2011;”, 20
- (e) by inserting, after the definition of “occupier”, the following:
- “ ‘officer of the Commissioner’ means—
- (a) a person who is an officer of the Commissioner, or
  - (b) a person who is empowered, by virtue of arrangements entered into under section 9(11), to perform functions or portions of functions under this Act;”, 25
- (f) by substituting for the definition of “rating authority” (inserted by the Local Government Reform Act 2014) the following: 30
- “ ‘rating authority’ means each of the following:
- (a) a county council;
  - (b) a city council;
  - (c) a city and county council;
  - (d) Inland Fisheries Ireland;”,
- (g) in the definition of “rating authority area”, by substituting “and in the case of Inland Fisheries Ireland, its functional area is the State and its territorial waters, and cognate expressions shall be construed accordingly” for “, and cognate expressions shall be construed accordingly”, 35



- (h) by deleting the definition of “revision officer”,
- (i) by inserting, after the definition of “repealed enactments”, the following:
  - “ ‘revision manager’ has the meaning assigned to it by subsections (2)(a) and (3) of section 28;”,
- (j) in the definition of “value”— 5
  - (i) in paragraph (a), by deleting “specified in paragraph 1(o) of that Schedule or”, and
  - (ii) by deleting paragraph (b).

**Amendment of section 4 of Principal Act**

- 3. Section 4 of the Principal Act is amended by substituting for subsection (1)(b) the following: 10

“(b) an appeal made to the Tribunal under section 34, or”.

**Amendment of section 9 of Principal Act**

- 4. Section 9(11) of the Principal Act is amended by substituting for “under this Act” the following: 15

“under this Act, including the entering into arrangements with persons (other than officers of the Commissioner) to perform such functions or portions of such functions, including with respect to different classes of relevant properties or different geographical areas within rating authority areas”. 20

**Amendment of section 13 of Principal Act**

- 5. Section 13 of the Principal Act is amended—

- (a) by inserting “(1)” before “The Commissioner”, and
- (b) by inserting after subsection (1) the following:

“(2) Without prejudice to the generality of subsection (1) or section 19(5), where the Commissioner is satisfied that it is appropriate to do so, the net annual value of particular properties or classes of properties may be determined using general market data, or aggregated data (including data derived from statistical and computer-aided techniques), that are likely to be representative of a particular class of properties.”. 30

**Amendment of section 17 of Principal Act**

- 6. Section 17 of the Principal Act is amended by substituting for subsections (2) and (3) the following:

“(2) Notwithstanding subsection (1), for the purposes of any valuation falling to be made under this Act, an officer may, if he or she thinks it proper to do so having regard to the circumstances of the matter— 35

- (a) value or cause to be valued contiguous relevant properties that are occupied by one person as a single relevant property even though those properties are held under different titles, and
- (b) if a relevant property comprises 2 or more parts capable of being occupied separately, value or cause to be valued the several parts as separate relevant properties even though those parts are occupied by the one person. 5
- (3) Notwithstanding subsection (1), for the purposes of any valuation falling to be made under this Act, in the case of non-contiguous relevant properties that are occupied by the one person an officer may value or cause to be valued those properties as a single relevant property if, in the opinion of the officer, a valuation that reflects those properties' true economic nature cannot be arrived at (because of the particular character of those properties) without treating them in that manner. 10 15
- (4) Where the officer values or causes to be valued relevant properties or, as the case may be, parts of a relevant property in the manner referred to in subsection (2) or (3), the relevant properties or parts shall be treated as a single relevant property or, as the case may be, separate relevant properties for all the other purposes of this Act. 20
- (5) In subsections (2) to (4) 'officer' means a valuation manager or a revision manager."

**Amendment of section 19 of Principal Act**

7. Section 19 of the Principal Act is amended—

- (a) by substituting for subsections (1) and (2) the following: 25
  - “(1) The Commissioner, after consultation with the Minister for the Environment, Community and Local Government and the rating authority concerned, may make an order (in this Act referred to as a ‘valuation order’) specifying a rating authority area as being an area in relation to which the Commissioner proposes to appoint a person under subsection (2) to organise and secure the carrying out of a valuation of relevant property situate in that area (other than any property specified in paragraph (a) or (b) of that subsection). 30
  - (1A) A valuation order may specify that the valuation of a rating authority area, or a portion thereof, shall be carried out in accordance with regulations made under section 26B. 35
  - (2) As soon as may be after the making of a valuation order, the Commissioner shall appoint a person to organise and secure the carrying out of a valuation of every relevant property on the valuation list situate in the rating authority area specified in the order and any relevant property entered on that list between the making of the valuation order and the publication of the list, other than— 40
    - (a) any relevant property the subject of an order under section 53, or

(b) any relevant property specified in Schedule 4.”,

and

(b) by substituting for subsections (3) and (4) the following:

“(3) The person so appointed is referred to in this Act as a ‘valuation manager’.

5

(4) For the purposes of subsection (2) a valuation manager shall, in accordance with subsection (5), arrange for—

(a) the carrying out of a valuation of each property concerned by one or more officers of the Commissioner (who may include that valuation manager), and

10

(b) the drawing up and compilation of a valuation list for the rating authority area concerned.

(5) The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable)—

15

(a) correctness of value, and

(b) equity and uniformity of value between properties on that valuation list,

20

and so that (as regards the matters referred to in paragraph (b)) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area.

25

(6) Where the person proposed under subsection (1) is not an officer of the Commissioner, the Commissioner may, with the consent of the Minister, enter into an arrangement (with such conditions as may be agreed between the parties) with that person (who may be assisted by other persons) to perform that function.

30

(7) Where subsection (5) applies and the Commissioner considers it appropriate, an officer of the Commissioner may assist the valuation manager.”.

**Amendment of section 21 of Principal Act**

35

8. Section 21 of the Principal Act is amended—

(a) by substituting for subsection (1) the following:

“(1) A valuation order shall specify—

(a) a date (in this Act referred to as the ‘publication date’) on which the Commissioner proposes to cause to be published under section

40

23 a list comprising every relevant property that has been the subject of the valuation mentioned in the order, and the value of that property as determined by that valuation, and

(b) a date (in this Act referred to as the ‘effective date’) on which that list becomes effective for rates purposes.”, 5

(b) in subsection (3), by substituting “The publication date” for “The date”, and

(c) in subsection (4), by inserting “or a different effective date for the effective date specified therein” after “the publication date specified therein”.

#### **Amendment of section 23 of Principal Act**

9. Section 23 of the Principal Act is amended in subsection (3) by substituting “On the effective date” for “On being so published”. 10

#### **Amendment of section 24 of Principal Act**

10. Section 24 of the Principal Act is amended by inserting after subsection (2) the following:

“(3) Without prejudice to subsection (1), the valuation manager may, at any time prior to the publication date, amend a valuation certificate so as to correct any error (including any electronic error) therein.”. 15

#### **Amendment of section 26 of Principal Act**

11. Section 26 of the Principal Act is amended—

(a) in subsection (1), by deleting “not less than 3 months”, 20

(b) in subsection (2), by substituting “within 40 days from the date of the issue of the notice to him or her, if he or she is dissatisfied with the value proposed to be stated, or any other material particular stated,” for “within 28 days from the date of the issue of the notice to him or her, if he or she is dissatisfied with any material particular stated”, and 25

(c) by substituting for subsection (3) the following:

“(3) Without prejudice to subsections (4) to (6), the valuation manager referred to in subsection (1) may—

(a) having considered or caused to be considered any representations made to him or her by an occupier under and in accordance with subsection (2), or 30

(b) in the absence of any such representations, of his or her own volition,

if he or she thinks it appropriate to do so, cause the terms of the valuation certificate referred to in subsection (1) to be amended. 35

(4) Notwithstanding anything in the preceding subsections and, in particular the fact (if such be the case) that the powers under subsection (3) have been exercised in relation to the certificate

referred to in subsection (1), the valuation manager referred to in subsection (1) may where, in his or her opinion, it is necessary or expedient to do so, cause that certificate to be replaced with a new proposed certificate.

- (5) Without prejudice to subsection (4), in the case of— 5
- (a) a single property, the subject of a certificate referred to in subsection (1), that is subsequently subdivided into 2 or more properties, or
  - (b) 2 or more properties, each of which is the subject of such a certificate, that are subsequently amalgamated, 10
- the valuation manager referred to in subsection (1) may cause the foregoing certificate or, as the case may be, each foregoing certificate to be replaced with, as the case may be—
- (i) 2, or more than 2, proposed new certificates, or
  - (ii) a single new proposed certificate. 15
- (6) Where the power under subsection (4) or (5) is exercised, then the valuation manager shall permit the occupier of the property concerned (or, in the case of a subdivision, the occupier of each property concerned) to make, to the same extent as is mentioned in subsection (2), representations to the valuation manager in relation to the terms of the proposed new certificate or certificates; where such representations are made a like power to that under subsection (3) is available to the valuation manager, having considered or caused to be considered those representations, to cause the terms of the certificate (or, as the case may be, of any of the certificates) to be amended. 20 25
- (7) For the avoidance of doubt, any power conferred by this section to cause the terms of one or more certificates to be amended, or one or more certificates to be replaced, extends to providing for, as appropriate—
- (a) an increase in the value of the relevant property stated in the certificate concerned, or 30
  - (b) the specification in the replacement certificate of a higher value in respect of the relevant property than that was specified in respect of it in the previous certificate,
- in addition to such power extending to providing for a decrease in such value or the specification in the replacement certificate of a lower value. 35
- (8) Following the valuation manager’s exercise or, as the case may be, final exercise of the powers under this section in relation to the relevant property concerned, he or she shall cause the appropriate valuation certificate under section 24 to be issued to the occupier concerned.”. 40

## Occupier assisted valuation

12. The Principal Act is amended by inserting after Part 5 the following:

### “PART 5A

#### OCCUPIER ASSISTED VALUATION

- Definition (Part 5A)** 5
- 26A.** In this Part ‘accurate’, in relation to a valuation, means a valuation that correctly estimates the net annual value of the property concerned.
- Regulations may provide for occupier assisted valuation**
- 26B.** (1) The Minister may make regulations providing for the carrying out of the valuation, or the taking of one or more of the steps that comprise such valuation, of relevant properties under this Act within one or more rating authority areas by the occupier of each property concerned and the procedure to be followed for those purposes. 10
- (2) Without prejudice to the generality of subsection (1), regulations under this section may provide for any or all of the following: 15
- (a) the issuing of guidelines by the Commissioner to the occupier regarding submission of valuations (including submission by electronic means) and other matters under this Part;
  - (b) the notice to be sent to the occupier regarding the requirements under such regulations; 20
  - (c) the submission by the occupier to the Commissioner of such particulars of the relevant property as the Commissioner considers appropriate;
  - (d) the submission by the occupier to the Commissioner of his or her valuation in respect of his or her property; 25
  - (e) the deadline by which the valuation shall be submitted by the occupier, or by his or her agent, to the Commissioner, including provision for extensions to the deadline in cases in which such submission is made by electronic means;
  - (f) the records that the occupier shall be required to keep of the basis upon which the valuation was submitted; 30
  - (g) the length of time the occupier shall be required to keep records of the basis upon which the valuation was submitted;
  - (h) the forms to be used by the occupier for the submission of his or her valuation; 35
  - (i) the specification of classes of properties that shall be, or shall not be, the subject of valuation under the regulations;
  - (j) the specification of geographical areas within the rating authority area that shall be, or shall not be, the subject of valuation under the

regulations.

- (3) Regulations made under this section may be—
- (a) general in nature and apply to all valuation orders where section 19(1A) applies,
  - (b) specific to a particular valuation order, or 5
  - (c) specific to certain components of a particular valuation or to certain of the steps that comprise a particular valuation.

**Act to apply**

- 26C.** Where section 19(1A) applies and regulations have been made under section 26B— 10
- (a) this Part shall apply, and
  - (b) the other Parts of this Act shall apply with any necessary modifications,
- and, accordingly, a valuation list published under section 23 may include property to which this Part applies. 15

**Functions of officer of Commissioner under occupier assisted valuation**

- 26D.** (1) Where an occupier has submitted an initial valuation, an officer of the Commissioner may, at any time prior to the publication date—
- (a) without prejudice to any other powers (including the powers under Part 10) so enabling the officer in that regard, make such enquiries or require the production of such information or records as he or she may require to satisfy himself or herself that the initial valuation submitted was accurate, and 20
  - (b) substitute his or her own valuation, issue a valuation certificate to that effect and enter that valuation on the valuation list, if he or she forms the view that the initial valuation has not been made in accordance with this Act and regulations made under it. 25
- (2) Where the occupier of a property—
- (a) submits a valuation that, in the opinion of the officer, is not accurate, or 30
  - (b) fails to duly submit a valuation by the deadline provided,
- the officer of the Commissioner shall, on or before the publication date and, in accordance with the matters set out in section 19(5), determine the appropriate valuation in respect of the property concerned, issue a valuation certificate to that effect and enter that valuation on the valuation list. 35

**Right of occupier to make representations under occupier assisted valuation**

- 26E.** Where section 26D(2) applies, the provisions of section 26 enabling the occupier of relevant property to make representations and enabling the 40

amendment of a valuation certificate shall apply with any necessary modifications.

**Offence where occupier fails to submit valuation**

**26F.** An occupier of relevant property to whom this Part applies who fails to submit a valuation by the deadline provided by, or pursuant to, regulations under section 26B(2) shall be guilty of an offence. 5

**Where person submits false valuation**

**26G.** A person who submits a valuation under this Part that is false knowing it to be false or being reckless as to whether it is false shall be guilty of an offence.”. 10

**Revision manager to revise valuation lists**

**13.** The Principal Act is amended by substituting for section 28 the following:

“**28.** (1) In this section ‘property concerned’ means a property in relation to which a person, by virtue of his or her appointment under this section, is entitled to exercise the powers conferred by this section. 15

(2) (a) The Commissioner may of his or her own volition appoint an officer of the Commissioner to exercise, in relation to such one or more properties as the Commissioner considers appropriate, the powers expressed by this section to be exercisable by a revision manager, and such an officer who is so appointed is referred to in this Act as a ‘revision manager’. 20

(b) A revision manager appointed under paragraph (a) or subsection (3) may assign to another officer of the Commissioner any of his or her functions under this section.

(3) If an application under section 27 is made to the Commissioner, the Commissioner shall appoint an officer of the Commissioner to exercise, in relation to the property or properties to which the application relates, the powers expressed by this section to be exercisable by a revision manager, and such manager who is so appointed is also referred to in this Act as a ‘revision manager’. 25 30

(4) A revision manager, if he or she considers that a material change of circumstances which has occurred since a valuation under section 19 was last carried out in relation to the rating authority area in which the property concerned is situate or, as the case may be, since the last previous exercise (if any) of the powers under this subsection, or of comparable powers under the repealed enactments, in relation to the property warrants the doing of such, may, in respect of that property— 35

(a) if that property appears on the valuation list relating to that area, do whichever of the following is or are appropriate—

(i) amend the valuation of that property as it appears on the list, 40

(ii) exclude that property from the list on the ground that the property is no longer relevant property, that the property no



- longer exists or that the property falls within Schedule 4,
- (iii) amend any other material particular in relation to that property as it appears on the list,
- (b) if that property does not appear on the said valuation list and it is relevant property (other than relevant property falling within Schedule 4 or to which an order under section 53 relates), do both of the following—
    - (i) carry out a valuation of that property, and
    - (ii) include that property on the list together with its value as determined on foot of that valuation.
- (5) A revision manager shall, if the property concerned is property that has been the subject of an application under section 27, within 6 months from the date of his or her appointment under subsection (3) in respect of that application—
- (a) make a decision as to whether the circumstances referred to in subsection (4) exist for the exercise by him or her of the powers under that subsection in relation to that property,
  - (b) if he or she decides that those circumstances do exist, exercise those powers in relation to that property accordingly.
- (6) If a revision manager exercises, in relation to the property concerned, any of the powers under subparagraph (i) or (iii) of paragraph (a) of subsection (4) or paragraph (b) of that subsection, he or she shall issue to the occupier of that property and to the rating authority in whose area the property is situate a new valuation certificate or, as the case may be, a valuation certificate in relation to the property.
- (7) If a revision manager exercises, in relation to the property concerned, the powers under subsection (4)(a)(ii), he or she shall issue to the occupier of that property and to the rating authority in whose area the property is situate a notice indicating the manner in which those powers have been exercised in relation to that property.
- (8) A certificate under subsection (6) or a notice under subsection (7) shall be issued no later than 7 days before the relevant amendment to the valuation list under subsection (10) is made.
- (9) If a revision manager decides that the circumstances referred to in subsection (4) do not exist for the exercise of the powers under that subsection in relation to a property referred to in subsection (5) he or she shall, forthwith after the making of that decision, issue to the occupier who applied under section 27(1) in respect of the property, a notice of the decision.
- (10) The revision manager concerned shall amend the relevant valuation list in the appropriate manner to take account of the exercise by him or her of the powers under subsection (4) in relation to a property.

- (11) Without prejudice to the preceding provisions of this section, the Commissioner may, at any time, amend a valuation list so as to—
- (a) correct any clerical (including electronic) error therein, or
  - (b) amend any other detail appearing on the list that in the opinion of the Commissioner is inaccurate (other than the valuation of any property). 5
- (12) The Commissioner may also, at any time, amend a valuation list so as to take account of any alteration in a boundary that is made under or by virtue of any enactment.
- (13) If the Commissioner exercises any of the powers under subsection (11) or (12) he or she shall, as soon as may be after the occasion concerned of their being exercised, issue to each occupier of a property that is affected by such exercise and to the rating authority in whose area that property is situate a new valuation certificate in relation to that property. 10 15
- (14) An amendment of a valuation list made under subsection (10), (11) or (12) shall have full force for the purposes of the rating authority concerned making a rate in accordance with—
- (a) section 29 of the Local Government Act 1946 (as substituted by section 45 of the Local Government Act 1994), or 20
  - (b) section 55 of the Fisheries (Consolidation) Act 1959,
- as appropriate, in relation to the property concerned by reference to that list as so amended.”.

**Amendment of section 29 of Principal Act**

14. Section 29 of the Principal Act is amended— 25
- (a) in subsections (1) and (3), by substituting “revision manager” for “revision officer” in each place where it occurs, and
  - (b) in subsection (2)—
    - (i) by substituting “40 days” for “28 days”, and
    - (ii) by substituting “revision manager” for “officer” in each place where it occurs. 30

**Where revision manager decides not to revise valuation**

15. Part 6 of the Principal Act is amended by inserting after section 29 the following:
- “29A. (1) Where a revision manager decides not to—
- (a) amend the valuation of a relevant property under section 28, or 35
  - (b) amend any other material particular in relation to that property as it appears on a valuation list,

the Commissioner may, exceptionally and provided he or she is of opinion that it is necessary to do so in the interests of equity and uniformity of value or, in a case falling under paragraph (b), in the interests of maintaining the valuation list in as accurate a state as practicable, direct the revision manager, as appropriate, to amend— 5

- (i) the valuation of that relevant property, or
  - (ii) the material particular that, in the opinion of the Commissioner, is inaccurate, and to issue or cause to be issued a new valuation certificate in relation to the property concerned.
- (2) For the purpose of complying with a direction under subsection (1)(i), the revision manager shall determine the valuation in accordance with section 49 as if the valuation were being determined for the purpose of section 28(4). Following that determination, the revision manager shall issue or cause to be issued in relation to the property concerned— 10
- (a) in accordance with section 29, a copy of the new valuation certificate proposed to be issued under subsection (6) of section 28, and 15
  - (b) in accordance with that subsection (6), the new valuation certificate (in the terms as originally proposed under section 29 or, as the case may be, as amended under subsection (3) of that section).” 20

### **Repeal of sections 30 to 33 of Principal Act**

16. Sections 30 to 33 of the Principal Act are repealed.

### **Appeals to Tribunal**

17. The Principal Act is amended by substituting for section 34 the following:

- “34. (1) In relation to a property, a specified person may appeal in writing to the Tribunal against— 25
- (a) a determination under section 19 or 28 of the value,
  - (b) any other detail stated in the relevant valuation list,
  - (c) any decision under this Act to include or not to include the property in the relevant valuation list or to exclude the property from that list, 30
  - (d) any decision by the revision manager under section 28(4)(a) or (b),
  - (e) in the case of a decision by the revision manager concerned to so exclude the property, any detail stated in the notice concerned issued under section 28(7), or 35
  - (f) any decision of the revision manager concerned that the circumstances referred to in section 28(4) do not exist for the exercise of the powers under that section in relation to the property.
- (2) An appeal under subsection (1) shall be made within 28 days from the

relevant date.

(3) A person who fails to supply information specified in a notice served under section 45(1) prior to the issue of—

(a) the valuation certificate pursuant to section 24 or 28,

(b) a global valuation certificate, or 5

(c) a notice under section 28,

shall not be permitted to ground or support an appeal to the Tribunal by reference to information that the person has so failed to supply.

(4) In this section—

‘relevant date’ means, as appropriate— 10

(a) the date of the relevant valuation list being caused to be published under section 23,

(b) the date of issue under section 28(6) of a valuation certificate in relation to the property, or

(c) the date of issue under section 28(7) or (9) of a notice in relation to the property; 15

‘specified person’ means—

(a) an occupier of property, in respect of that property,

(b) an occupier of relevant property, in respect of any other property, situate in the same rating authority area as that relevant property is situate, 20

(c) a rating authority, in respect of any property situate in its area, and

(d) a person, in respect of any property in relation to which he or she is an interest holder.”.

### **Amendment of section 35 of Principal Act**

25

**18.** Section 35 of the Principal Act is amended—

(a) in paragraph (a), by substituting for subparagraphs (i) and (ii) the following:

“(i) the grounds on which the appellant considers that the value of the property, the subject matter of the appeal (in this section referred to as ‘the property concerned’), being the value as determined by the valuation manager or revision manager, is not a determination of its value that accords with that required to be achieved by section 19(5) or, in the case of an appeal from a valuation made under section 28, with that required to be achieved by section 49, and 30

(ii) in accordance with the matters set out in section 19(5) or 49, as appropriate, what the appellant considers ought to have been determined as the property’s value,”. 35

- (b) in paragraph (b), by deleting “issued under section 33(2) or in the notification concerned made under that section”, and
- (c) in paragraph (c), by deleting “by the Commissioner under section 33(2)”.

**Amendment of section 37 of Principal Act**

- 19.** The Principal Act is amended by substituting for section 37 the following: 5
- “**37.** (1) The Tribunal shall consider an appeal made to it under section 34; in considering the appeal, unless the issues in the appeal do not relate to the value of property, the Tribunal shall achieve a determination of the value of the property concerned that accords with that required to be achieved by section 19(5) or, in the case of an appeal from a valuation made under section 28, with that required to be achieved by section 49. 10
- (2) Having considered the appeal, the Tribunal may, as it thinks appropriate—
- (a) disallow the appeal and, accordingly, confirm the decision of the Commissioner, valuation manager or revision manager, as appropriate, or 15
  - (b) allow the appeal and, accordingly, do whichever of the following is appropriate—
    - (i) decide that the circumstances referred to in section 28(4) existed for the exercise of the powers under that section, 20
    - (ii) in accordance with the matters set out in section 19(5) or 49, as appropriate, increase or decrease the valuation as stated in the valuation certificate,
    - (iii) decide that the property ought to be included in the relevant valuation list, and determine the valuation in accordance with the matters set out in section 49, 25
    - (iv) decide that the property, ought to be excluded from the relevant valuation list,
    - (v) decide to amalgamate relevant properties, the subject of 2 or more appeals, and determine the valuation of the amalgamated property, in accordance with the matters set out in section 49, 30
    - (vi) decide that the property ought to be subdivided into 2 or more relevant properties, and determine the valuation of each such subdivided property in accordance with the matters set out in section 49, 35
    - (vii) amend any detail, other than the valuation, as stated in the valuation certificate,
    - (viii) amend any detail stated in the notification made under section 28(7). 40

- (3) The Tribunal shall endeavour to make a decision on an appeal made to it under section 34 within 6 months from the date of its having received the appeal.”.

**Amendment of section 38 of Principal Act**

20. Subparagraphs (i) and (ii) of section 38(b) of the Principal Act are amended in each of those subparagraphs by inserting, after “situated”, the following: 5

“and, where the appellant is not the occupier or the rating authority, that appellant”.

**Repeal of section 40 of Principal Act**

21. Section 40 of the Principal Act is repealed. 10

**Amendment of section 43 of Principal Act**

22. Section 43(4) of the Principal Act is amended by deleting “or section 15(3)”.

**Amendment of section 45 of Principal Act**

23. Section 45 of the Principal Act is amended by substituting for subsection (1) the following: 15

“(1) An officer of the Commissioner, or a person acting on that person’s behalf, may serve a notice on—

- (a) the occupier of any property (whether relevant property or not),
- (b) an interest holder, or
- (c) such other person who, in the opinion of that officer or person so acting as aforesaid, has information in relation to such property, 20

requiring him or her to supply, within a period specified in the notice (being a period of not less than 28 days beginning on the date of the service of the notice), and in a manner specified in the notice, to the person who served it such information as is specified in the notice, being information that is necessary, in the opinion of that person, for the purpose of the performance by the foregoing officer, or another officer, of the Commissioner of his or her functions under this Act.”. 25

**Amendment of section 46 of Principal Act**

24. Section 46 of the Principal Act is amended by substituting for subsection (3) the following: 30

“(3) The occupier of—

- (a) a relevant property which comes into existence after the date on which a valuation order is made in relation to the rating authority area in which the property is situated, 35

- (b) a relevant property which was not relevant property on the date on which such an order is made in relation to the rating authority area in which the property is situated, or
- (c) a relevant property, on the coming into occupation of that property for the first time or on the entering into a new tenancy agreement in respect of that property,

(not being property referred to in paragraph (a) or (b) of section 19(2)) shall, within 28 days from the date on which the property has come into existence, become relevant property or come into occupation or a new tenancy agreement has been entered in respect of it, as the case may be, provide in writing to the Commissioner the specified particulars with respect to that property.”.

**Amendment of section 47 of Principal Act**

25. Section 47 of the Principal Act is amended—

- (a) in subsection (1), by substituting “a person” for “an officer of the Commissioner”,
- (b) in subsection (2), by substituting “A person” for “An officer of the Commissioner”, and
- (c) in subsection (3), by substituting “a person” for “an officer of the Commissioner”.

**Amendment of section 48 of Principal Act**

26. Section 48(3) of the Principal Act is amended by deleting “and charges (if any) payable by or under any enactment”.

**Amendment of section 50 of Principal Act**

27. Section 50 of the Principal Act is amended by inserting “(1)” before “If”, by substituting in subsection (1) “shall, subject to subsection (2), be an amount” for “shall be an amount” and by inserting the following after subsection (1):

“(2) An adjustment shall be made so that the amount arrived at by such means to be the property’s net annual value is (insofar as is reasonably practicable and in accordance with section 19(5) or 49, as appropriate) determined by reference to the values of other properties comparable to that property as appearing on the valuation list”.

**Amendment of section 53 of Principal Act**

28. Section 53 of the Principal Act is amended—

- (a) by inserting, after subsection (6), the following:
  - “(6A) Where a further global valuation in relation to a public utility undertaking is carried out in accordance with subsection (6), any value in relation to any property that comprised part of the previous global

valuation of that public utility undertaking (being its value immediately before it was comprised in the global valuation) but does not comprise part of the further global valuation, shall be entered in a valuation list on the same date as the further global valuation is entered in the central valuation list under section 55.”,

5

(b) by inserting, after subsection (7), the following:

“(7A) After the carrying out of a global valuation in relation to a public utility undertaking and prior to the carrying out of a further global valuation in accordance with subsection (6), any property or properties comprised in that global valuation shall, except where provided for in subsection (7B), not be subject to a valuation under Part 5 or a revision under Part 6.

10

(7B) Notwithstanding subsection (7A), after the determination of a global valuation in relation to a public utility undertaking and prior to the carrying out of a further global valuation in accordance with subsection (6), any property comprised in that global valuation list that is disposed of or, in the opinion of the Commissioner, no longer occupied by that public utility undertaking for the purposes set out in subsection (5), may be subject to a valuation under Part 5 or a revision under Part 6, unless it is subsequently occupied by another public utility undertaking that has been the subject of a global valuation under this section and, in the opinion of the Commissioner, used for the purposes set out in subsection (5).

15

20

(7C) Where a public utility undertaking that has been the subject of a global valuation—

25

(a) acquires a relevant property after that global valuation has been carried out, and

(b) that relevant property is, in the opinion of the Commissioner, used for the purposes set out in subsection (5),

such relevant property shall not be subject to a valuation under Part 5 or a revision under Part 6 until it meets the criteria set out in subsection (7B).”,

30

and

(c) in subsection (9), by substituting “4 months” for “2 months”.

**Amendment of section 55 of Principal Act**

35

29. Section 55(1) of the Principal Act is amended by substituting “at his or her office or otherwise” for “at his or her office”.

**Amendment of section 56 of Principal Act**

30. Section 56(1) of the Principal Act is amended by substituting for the definition of “appropriate year” the following:

40



“ ‘appropriate year’ means—

- (a) subject to paragraph (b), the financial year immediately following the financial year in which the first valuation under section 19 is carried out in relation to relevant properties situate in the area of the rating authority concerned, or 5
- (b) if the effective date for the first valuation under section 19 carried out in relation to the foregoing properties is different from the publication date, the financial year immediately following the effective date;”.

**State land**

10

31. The Principal Act is amended by inserting after Part 12 the following new Part:

“Part 12A

STATE LAND

**State land**

**56A.** All State land vested in the Minister for Finance, by virtue of section 5 of the State Property Act 1954 or otherwise, immediately before the commencement of *section 35* of the *Valuation (Amendment) Act 2014*, and all rights, powers and privileges relating to or connected with such State land shall, without any conveyance or assignment, stand vested in the Minister for all the estate or interest therein that, immediately before such commencement, vested in the Minister for Finance, but subject to all trusts and equities affecting any such State land continuing to subsist and being capable of being performed. 15  
20

**Legal proceedings**

**56B.** Where any legal proceedings are pending to which the Minister for Finance is a party and the proceedings have reference to land transferred by section 56A, the name of the Minister for Public Expenditure and Reform shall, to the extent that they have such reference, be substituted for the Minister for Finance in those proceedings and the proceedings shall not abate by reason of such substitution. 25  
30

**Power of Minister**

**56C.** Anything commenced but not completed before the commencement of *section 35* of the *Valuation (Amendment) Act 2014* by or under the authority of the Minister for Finance may in so far as it relates to land transferred by section 56A be carried on and completed by the Minister. 35

**Instruments to have effect**

**56D.** Every instrument (including any lease or licence) granted or made in relation to land transferred by section 56A shall, if and in so far as it was operative immediately before the commencement of *section 35* of the *Valuation (Amendment) Act 2014*, continue to have effect as if it had been granted or made by the Minister. 40

### **Validity of transfer**

**56E.** Nothing in this Part shall affect the validity of any transfer of State land or rights, powers and privileges relating or connected thereto effected by the Ministers and Secretaries (Amendment) Act 2011, the Finance (Transfer of Departmental Administration and Ministerial Functions) Order 2011 (S.I. No. 418 of 2011) or the Finance (Transfer of Departmental Administration and Ministerial Functions) (No. 2) Order 2011 (S.I. No. 480 of 2011).”.

### **Amendment of section 60 of Principal Act**

- 32.** Section 60 of the Principal Act is amended— 10
- (a) in subsection (1), by substituting “by a person” for “by an officer of the Commissioner,”, and
  - (b) by substituting for subsection (2) the following:
    - “(2) The production to the Tribunal or a court of a document purporting to be a copy of a valuation list or part of such a list and to be certified as such a copy by an officer of the Commissioner or other person duly authorised to do so, shall, without proof of the signature of that officer or other person that he or she was duly authorised by the Commissioner to so certify the document, be sufficient evidence, until the contrary is proved, of the matters stated in the document.”. 15 20

### **Amendment of section 62 of Principal Act**

- 33.** Section 62 of the Principal Act is amended—
- (a) in subsection (1)—
    - (i) by substituting “a person” for “an officer of the Commissioner”,
    - (ii) by substituting “revision managers” for “revision officers”, and 25
    - (iii) by substituting “another person” for “another officer of the Commissioner”,
  - (b) in subsection (2)—
    - (i) by substituting “A person” for “An officer of the Commissioner”, and
    - (ii) by substituting “another person” for “another such officer”,
    - and 30
  - (c) in subsection (3)—
    - (i) in paragraph (a)—
      - (I) by substituting “another person” for “another officer of the Commissioner”, and
      - (II) by substituting “person” for “officer of the Commissioner”, 35
    - and
    - (ii) in paragraph (b), by substituting “person” for “officer of the Commissioner”.

### **Amendment of section 63 of Principal Act**

34. Section 63 of the Principal Act is amended by inserting after subsection (3) the following:

“(4) Subsections (1) and (2) shall, with the necessary modifications, apply to an existing valuation list as they apply to a valuation list.”. 5

### **Penalties**

35. The Principal Act is amended by substituting for section 65 the following:

“65. (1) A person guilty of an offence under this Act (other than under section 26H or paragraph 9 of Schedule 2) shall be liable, on summary conviction, to a class A fine. 10

(2) A person guilty of an offence under section 26H or paragraph 9 of Schedule 2 shall be liable, on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both.

(3) Where a person is convicted of an offence under this Act (other than section 26H) and there is a continuation of the contravention of the offence by the person after his or her conviction, the person shall be guilty of a further offence on every day on which the contravention continues and for each such offence shall be liable, on summary conviction, to a fine not exceeding €300.”. 15

### **Amendment of Part 13 of Principal Act**

20

36. Part 13 of the Principal Act is amended by inserting after section 67 the following:

#### **“Prohibition against unauthorised disclosure of confidential information**

68. (1) In this section ‘confidential information’ means information that is expressed by the Commissioner to be confidential either as regards particular information or as regards information of a particular class or description. 25

(2) Except in the circumstances set out in subsection (3), a person shall not disclose confidential information obtained while performing any function under this Act.

(3) A person does not contravene subsection (2) by disclosing confidential information if the disclosure— 30

(a) is authorised by the Commissioner,

(b) is made to the Commissioner or the Tribunal,

(c) is made to the Minister by or on behalf of the Commissioner or in compliance with this Act, or 35

(d) is otherwise permitted by law.

#### **Commissioner may charge fees for copies of valuation lists, etc. supplied**

69. (1) The Commissioner may charge fees for copies and extracts of valuation lists, revisions and other documents (including maps and

field books) in his or her custody or to which he or she has access.

- (2) The Commissioner may, with the consent of the Minister, determine the fees to be charged for copies or extracts supplied.
- (3) The Commissioner shall account for the fees collected in the annual report. 5

**Occupier may appoint agent**

**70.** An occupier may appoint an agent for the purpose of the service of certificates, notices or other documents under section 66.

**Data sharing**

**71.** (1) Notwithstanding any enactment or rule of law— 10

(a) a relevant person shall, upon a request from the Commissioner, provide the Commissioner with such information in the possession or control of the relevant person as the Commissioner may reasonably require for the purpose of enabling the Commissioner to perform his or her functions under this Act, and 15

(b) the Commissioner shall provide a rating authority with such information in the possession or control of the Commissioner, pursuant to this Act, as that rating authority may reasonably require for the purpose of enabling it to perform its functions by or under any enactment. 20

(2) In this section—

‘relevant person’ means any of the following:

- (a) a rating authority;
- (b) the Commissioners of Public Works in Ireland;
- (c) the Registrar of Companies; 25
- (d) the Property Registration Authority;
- (e) the Property Services Regulatory Authority;
- (f) the Revenue Commissioners;
- (g) any other person for the time being prescribed.”.

**Amendment of Schedule 2 to Principal Act** 30

**37.** Schedule 2 to the Principal Act is amended—

(a) by substituting for clauses (b) to (e) of paragraph 3(4) the following:

“(b) a division of the Tribunal shall consist, as the chairperson of the Tribunal determines, of one member or of 3 members, chosen, in either case, by him or her; 35

(c) where a division of the Tribunal consists of 3 members—

(i) at least one of those members shall be the chairperson or a

- deputy chairperson of the Tribunal,
- (ii) the chairperson of such a division shall be the person who is the chairperson of the Tribunal or, if the chairperson of the Tribunal is not a member of the division, the member thereof who is a deputy chairperson of the Tribunal; 5
- (d) the chairperson of the Tribunal shall assign to a division of the Tribunal the appeals to be determined by it;
- (e) for the purposes of an appeal assigned to it, a division of the Tribunal shall have all the powers of the Tribunal and—
- (i) where a division of the Tribunal consists of one member, that division shall have all powers of the chairperson, and 10
- (ii) where a division of the Tribunal consists of 3 members, the chairperson of a division of the Tribunal shall have all the powers of the chairperson of the Tribunal,
- and references in this Act to the Tribunal and the chairperson of the Tribunal shall be construed as references to a division and, where a division of a Tribunal consists of 3 members, the chairperson of a division, respectively.”, 15
- (b) in paragraph 4, by substituting for subparagraph (2) the following:
- “(2) The Tribunal may, where it considers it appropriate, determine an appeal on the basis of written documentation submitted to it without holding a hearing under paragraph 5 of this Schedule.”, 20
- (c) by substituting for paragraph 5 the following:
- “5. (1) The Tribunal may hold hearings and at the hearings may take oral evidence and may receive submissions by and on behalf of all parties to the appeal concerned and any another person appearing to the Tribunal to have an interest in or be likely to be affected by the determination of the appeal. 25
- (2) Hearings of the Tribunal shall be in private.”,
- (d) by substituting for paragraph 7 the following: 30
- “7. A determination of the Tribunal, at or in relation to, an appeal (where it is the whole membership of the Tribunal or a division of the Tribunal that consists of 3 members that is dealing with the appeal) shall be that of a majority of its members.”,
- (e) in paragraph 11(1)(b), by inserting, after “representative”, the following: 35
- “including, where the Tribunal determines an appeal under paragraph 4(2) of this Schedule, the arrangements with respect to the submission of documents in writing”,
- and
- (f) in paragraph 13— 40

- (i) in subparagraph (2)(b), by substituting “or a person connected with such owner or occupier, or” for “or a person connected with such owner or occupier.”, and
- (ii) by inserting after subparagraph (b) the following:

“(c) he or she derives or is entitled to derive an interest in, income, dividend, revenue, profit, share or any other pecuniary benefit from the use, rental, occupation, letting or disposal of part or all of the property.”. 5

**Amendment of Schedule 4 to Principal Act**

**38.** Schedule 4 to the Principal Act is amended— 10

(a) by inserting the following after paragraph 4:

“4A. (1) Any building or part of a building used exclusively for community sport and otherwise than for profit, but not including any building or part of a building—

- (a) used on a regular or occasional basis for the sale or consumption of alcohol or in conjunction with the sale or consumption of alcohol, or 15
- (b) used directly or indirectly in the generation of income (not being club membership fees).

(2) In this paragraph ‘community sport’ means sport, the principal participants in which are inhabitants of the locality in which the building concerned (or part of the building concerned) is situate.”, 20

(b) in paragraph 12A (inserted by the Local Government Reform Act 2014) by inserting “, but in this paragraph ‘harbour’ does not include a harbour in respect of which a company has been established pursuant to section 7 of the Harbours Act 1996” after “wherever situate”, and 25

(c) in paragraph 14(b), by inserting “, other than a body in relation to which such defrayal occurs by reason of the Nursing Homes Support Scheme Act 2009” after “Exchequer”.

**Amendment of Schedule 5 to Principal Act**

30

**39.** The Principal Act is amended by substituting for Schedule 5, to it, the following:

“Schedule 5

PLANT REFERRED TO IN SECTION 51

- 1. A construction affixed to a relevant property (whether on or below the ground) and used for the containment of a substance or for the transmission of a substance or electric current, including any such construction designed or used primarily for storage or containment 35

(whether or not the purpose of such containment is to allow a natural or chemical process to take place), but excluding any such construction used solely to induce a process of change in the substance contained or transmitted (in paragraph 2 referred to as the ‘substance concerned’).

5

2. For the purposes of paragraph 1 the following shall not be regarded as a construction used solely to induce a process of change in the substance concerned, namely any individual item of plant used or primarily used—

(a) for containment or transmission, or

10

(b) for one or more actions or a series of actions,

that may take place, before or after, the occurrence of action that induces, in a separate construction affixed to the property, a process of change in the substance concerned.

3. The fact that particular plant is not used on its own, but rather is used in conjunction with one or more other items of plant, does not disbar it from being regarded as an individual item of plant for the purposes of the preceding paragraphs.

15

4. All fixed furnaces, boilers, ovens and kilns.

5. All ponds and reservoirs.”.

20

### **Transitional provision**

40. Where, prior to the commencement of any provision of this Act—

(a) a valuation list has been published under section 23 of the Principal Act, or

(b) a valuation certificate or a notice has issued under section 28 of the Principal Act,

the Principal Act shall apply in respect of such list, certificate or notice, as the case may be, as though this Act (other than this section) had not been enacted, but as if the references to 28 days in sections 26(2) and 29(2) of the Principal Act were references to 40 days.

25

### **Short title, collective citation and commencement**

41. (1) This Act may be cited as the Valuation (Amendment) Act 2014.

30

(2) The Valuation Act 2001, section 8 of the Local Government (Business Improvement Districts) Act 2006 and this Act may be cited together as the Valuation Acts 2001 to 2014.

(3) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose (including in respect of a particular valuation order or part thereof) or provision and different days may be so appointed for different purposes or different provisions.

35

# BILLE

*(mar a leasaíodh i gCoiste)*

*dá ngairtear*

Acht do leasú an Achta Luachála, 2001 agus d'éascú liostaí luachála a tharraingt suas agus a thiomsú agus a chothabháil ionas go mbeidh na luachálacha a shocraítear ar mhaoine inráitithe i limistéar údaráis rátúcháin (a mhéid is indéanta le réasún) ceart agus cothromasach araon agus aonghnéitheach i gcoibhneas le chéile, do dhéanamh socrú maidir leis na háititheoirí féin do ghabháil gach céim nó céim amháin nó níos mó i ndáil le luacháil áitribh áirithe de lámh, do dhéanamh socrú i dtaobh nithe áirithe a bhaineann le maoin stáit agus do dhéanamh socrú i dtaobh nithe gaolmhara.

*Ordaíodh ag Seanad Éireann a chlóbhualadh,  
22 Deireadh Fómhair, 2014*

# BILL

*(as amended in Committee)*

*entitled*

An Act to amend the Valuation Act 2001 and to facilitate the drawing up and compilation and maintenance of valuation lists so that the valuations fixed on rateable properties in a rating authority area are both (insofar as is reasonably practicable) correct and equitable and uniform relative to each other, to provide for the undertaking, by the occupiers themselves, of all or one or more of the steps in the valuation of certain premises, to provide for certain matters relating to state property and to provide for related matters.

*Ordered by Seanad Éireann to be printed,  
22nd October, 2014*

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2.  
(Tel: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
no trí aon díoltóir leabhar.

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

€3.81

ISBN 978-1-4468-0838-2



9 781446 808382