



**Form R2 - Application to the Commissioner of Valuation for a Revision of Valuation under the provisions of Schedule 4, paragraph 4B of the Valuation Act 2001, as inserted by the Valuation (Amendment) Act 2015.**

**Building or part of a building used exclusively for community sport and registered under the Registration of Clubs (Ireland) Act 1904.**

**Please read Explanatory Note on Page 3 below, before completing this form.**

Property to which this Application relates									
Valuation Office Property Number: *									
Club Name:									
Registered under the Registration of Clubs (Ireland) Act 1904?						Yes ✓		No ✕	
Address of club property to which Application refers:									
Optional ⇒			E	I	R	C	O	D	E
* The Valuation Office Property number may be found on a Rates Bill, Valuation Certificate, by contacting your local authority or by using the “NAVdirect” map on the Valuation Office website: <a href="http://maps.valoff.ie/maps/VO.html">http://maps.valoff.ie/maps/VO.html</a>									
Contact Details:									
(Details of the person to contact in relation to this Application)									
Contact Name:									
Official Position within the Club (or Agent, if applicable):									
Contact Telephone Number:									
Contact Mobile Telephone Number:									
E-Mail Address:									
Contact Address:									
Optional ⇒			E	I	R	C	O	D	E

**Additional Material: Your Application must include the following:**

- Internal and External Photos of the building(s)
- Floor Plans, including dimensions at a scale of 1:50 or 1:100. The Floor plans must show the dimensions and use of each room, or each area of a building. The Floor Plans must distinguish clearly the areas over which the exemption from rates is claimed.
- A Site Location map (A4 size) identifying the location of the club.

**Application:**

I hereby apply to the Commissioner of Valuation for a Revision of Valuation under the provisions of the said Schedule 4, paragraph 4B.

**Declaration:**

I confirm that the building or part of a building the subject of this application is entitled to benefit from the provisions of Schedule 4, paragraph 4B of the Valuation Act 2001, as inserted by the Valuation (Amendment) Act 2015.

I declare, to the best of my knowledge, information and belief, that the information provided in this application, and in the documents submitted in support thereof, is true and accurate in respect of the property to which the application relates:

**Signature of Club Official \*:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
(or Agent if Applicable)

**Signed in the presence of (Print name):** \_\_\_\_\_ **Date:** \_\_\_\_\_

**\* Club official can be the Chairperson, Deputy Chairperson, Treasurer or Secretary of the club.**

**Notes:**

- The application must relate to a single property/entry on the Valuation List.
- All relevant sections must be completed. An incomplete application will be returned to the applicant.
- Each application, with all supporting documentation, should be posted or delivered to: *Sports Club Applications*, Valuation Office, Block 2, Irish Life Centre, Abbey Street Lower, Dublin 1, D01 E9X0.
- If you need clarification on any aspect of this form you may contact our **Helpline** by telephoning **01 8171033** between 9.30am and 5.30pm Monday to Friday, excluding public holidays or by e-mail at [valuationservices@valoff.ie](mailto:valuationservices@valoff.ie).

## Explanatory Note for Community Sports Clubs

The Valuation Office is implementing the provisions of the Valuation (Amendment) Act 2015, which came into effect on 8th June 2015, in connection with Community Sports Clubs. The Act amends Schedule 4 of the Valuation Act 2001 (see page 4) and provides a new **partial exemption** from commercial rates for Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904. Community Sports Clubs not registered under the 1904 Act, and which operate on a not for profit basis, will continue to be exempt from rates and do not need to make an application.

Under the new partial exemption, Community Sports Clubs registered under the Registration of Clubs (Ireland) Act 1904 will not be liable for commercial rates on buildings, or parts of buildings, that generate income from participants in community sport or from community organisations that use the building or part of the building for community purposes.

Buildings or parts of buildings used for or in conjunction with the sale or consumption of alcohol or food, retail use or hire for profit (other than as outlined in the previous paragraph) are liable for rates.

Over the coming months, the Valuation Office will revise the valuations of Community Sports Clubs benefiting from the amendment to Schedule 4. This process requires Community Sports Clubs to complete and submit an application (Form R2) and the accompanying documents listed below no later than **September 15th 2015**:

- Internal and External Photos of the building(s)
- Floor Plans, including dimensions at a scale of 1:50 or 1:100. The floor plans must show the dimensions and use of each room, or each area of a building. The floor plans must distinguish clearly the areas over which the exemption from rates is claimed.
- A Site Location map (A4 size) identifying the location of the club.

The Valuation Office may, at its discretion, contact the applicant to arrange an inspection and survey of the property as part of this process. The Valuation Office reserves the right to verify any of the information contained in the application form.

The review of valuations of Community Sports Clubs under the new legislation which came into effect on the 8<sup>th</sup> June 2015, will be completed in 2015.

Form R2 and accompanying documents should be posted or delivered to *Sports Club Applications*, Valuation Office, Block 2, Irish Life Centre, Abbey Street Lower, Dublin 1, D01 E9X0.

**There is no fee for the application.**

**EXTRACT FROM**

**Valuation Act 2001, as amended by the Valuation (Amendment) Act 2015**

**SCHEDULE 4**

**Relevant Property Not Rateable**

4.—Land developed for sport.

4A. (1) Any building or part of a building used exclusively for community sport, and otherwise than for profit and not being the premises of a club for the time being registered under the Registration of Clubs (Ireland) Act 1904.

(2) In this paragraph ‘community sport’ means sport, the principal participants in which are:

(a) inhabitants of the locality in which the building concerned (or part of the building concerned) is situate,

(b) inhabitants of localities neighbouring the first-mentioned locality, or

(c) in the case of sporting activities involving teams and with the consent of those responsible in the first-mentioned locality for organising sporting activities in that locality, persons from any geographical area.

4B. (1) Any building or part of a building used exclusively for community sport and otherwise than for profit, and being the premises of a club for the time being registered under the Registration of Clubs (Ireland) Act 1904, 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

(b) used directly or indirectly in the generation of income, not being:

(i) club membership fees,

(ii) income received from community organisations for the use of the building or part for community purposes, or

(iii) income received from participants in community sport for the use of the building or part for the purposes of community sport.

(2) In this paragraph ‘community sport’ has the same meaning as it has in paragraph 4A of this Schedule but with the modification that, in the case of subparagraph (1)(b)(iii) of this paragraph, the definition of that expression in that paragraph 4A shall be read as if for ‘the principal participants in which are—’ there were substituted ‘the principal participants in which are, ordinarily.’