



Supporting Evidence required for Visitor Attractions (e.g. Caves, Aquariums, Visitors Centres etc)

The details and particulars required from you are:

1. Market information, as follows:
 - a. Copy of the lease for properties held on lease
 - b. Date of purchase and price paid, for freehold and leasehold properties acquired over the past 15 years
 - c. Full details of all franchise, licence and other arrangements in relation to the operation of the property

2. Accounts and trading information: Where you are submitting an alternative estimate of Net Annual Value and are supporting your estimate by reference to the trading information for the property, you must provide copies of the audited accounts for the period 2018 to 2022. The supporting information provided should also include Management accounts to cover same period, to include a breakdown of turnover between the various trading activities.

3. Construction and redevelopment information, as follows:
 - a. Details and costs of construction/redevelopment works carried out over the past 15 years to include dates of commencement, date of completion, scope of construction/development.

4. General details:
 - a. Local Authority and An Bord Pleanála planning file reference numbers
 - b. Details of all licences attaching to the property
 - c. Site and floor plans suitable for scaling
 - d. Details of accommodation, size and date of construction of all buildings
 - e. Details of all activities and schedule of charges and admissions for each year 2018 to 2022

- f. Details of car parking, including number of spaces, type (surface/multi-storey), parking charges and details of parking revenues (ex. VAT) for each year from 2018 to 2022