

## RATING APPEAL FEES

### NORTHERN IRELAND

- Application for Revision – no charge
- Appeal to Commissioner of Valuation – no charge
- Appeal to the Lands Tribunal – 1% of NAV, subject to a minimum fee of £250 and a maximum fee of £15,000

### REPUBLIC OF IRELAND

- Representations to the Revision Officer – no charge
- Appeals:

Rateable Value	First Appeal	Valuation Tribunal
€1 to €20,000	€60	€95
€20,001 to €50,000	€125	€125
€50,001 to €250,000	€250	€300
€250,001 upwards	€375	€500