

Valuation of Property

Procedures for Valuing Property for Tax and Duty purposes

Part 38-04-16

This document should be read in conjunction with Section 911 Taxes Consolidation Act 1997

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1. Valuation of assets for tax and duty purposes (Section 911 TCA 1997)

In cases where there are differences on the valuation of properties for tax purposes, Revenue may engage an independent valuer to determine the correct valuation.

[Section 911](#) Taxes Consolidation Act 1997 (as amended by Section 101 of the Finance Act 2013) provides that an “authorised person” may inspect any asset to ascertain its value and report it to the Revenue Commissioners.

2. Authorised Person

An authorised person for the purposes of the section means:

- an Inspector or other Revenue Officer mentioned in Part 41A of the Taxes Consolidation Act 1997
- or
- a suitably qualified person as the Revenue Commissioners shall appoint on their behalf.

“Value” includes “market value,” “current use value” or any other “value” that may be required under any of the Acts governing taxes and duties. These Acts are listed in Section 1078 of the Taxes Consolidation Act 1997.

In general, valuations will be carried out by the Valuation Division of Tailte Éireann. Where Tailte Éireann cannot provide a valuation for a particular property, case officers may procure the services of a suitably qualified independent valuer. Revenue will bear any costs incurred in engaging a valuer for the purposes of s.911.

3. Entry to Premises

Where the asset is land, an authorised person may enter on the land for the purposes of s.911. However, where the asset is a private residence, an authorised person may only enter it with the consent of the occupier or on foot of a warrant issued by a Judge of the District Court.

This is in common with other powers relating to the entering of a private residence.

It is expected that the consent of the occupier will be given and the seeking of a warrant of the District Court should only arise in exceptional circumstances. .

4. Taxpayer Information

Revenue observes taxpayer confidentiality in accordance with Section 851A of the Taxes Consolidation Act 1997 (as amended by Section 102 of the Finance Act 2013). Please see Tax and Duty Manual [Part 37-00-02](#) for more details regarding Confidentiality of Taxpayer Information.

Section 911 allows for disclosure of necessary taxpayer information to an authorised person for the purposes of property valuation. In these circumstances, the authorised person becomes subject to the confidentiality obligations imposed by s.851A. Taxpayer information disclosed in these circumstances may only be used by the authorised person for the specific purpose for which it is given i.e. to inspect an asset for the purposes of ascertaining its value and reporting on the value to Revenue.

5. Co-operation

If during an intervention, the taxpayer (owner/occupier) does not agree to allow the authorised person to inspect the asset (or enter on land where necessary), they will not be considered to have co-operated fully with the intervention and will not be eligible for reduced penalties on the basis of full cooperation.

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[...]

6. Referral of a Property to Tailte Éireann for Valuation

6.1. Control and approval

In making its selection of cases for valuation, each Operational Division must ensure they have established the materiality of the case. Accordingly, only cases where the tax at risk is substantial or an important point of principle arises, should be considered.

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