



**An Binse Luachála  
Valuation Tribunal**

# **Valuation Tribunal**

**Report under Section 22 of the Protected Disclosure Act  
2014 as amended by the Protected  
Disclosure(Amendment) Act 2022**

**01 January 2024 to 31 December 2024**



## About Us

The Valuation Tribunal is an independent body set up under the Valuation Act 1988, and continued by the Valuation Acts 2001 – 2020, as amended, to hear appeals against decisions of the Commissioner of Valuation on the valuation of commercial properties for rating purposes.

The Tribunal also hears appeals made by owners of derelict sites against the determination by local authorities of the market value of these sites under the Derelict Sites Act 1990. Since the commencement of the Urban Regeneration and Housing Act 2015, the Tribunal also hears appeals on the determination by local authorities of the market value of vacant sites under that Act.

The Tribunal provides all necessary administrative and clerical support in the fulfilment of our statutory obligations under:

the Valuation Acts 2001 – 2020,  
the Derelict Sites Act 1990, and  
the Urban Regeneration Housing Act 2015.



### Valuation Tribunal

Third Floor

Holbrook House

Holles Street

Dublin 2

D02 EY84

**Telephone:** +353 1 6760130

**Website:** <https://www.valuationtribunal.ie/>

**Email:** [info@valuationtribunal.ie](mailto:info@valuationtribunal.ie)

This is the 2024 Annual Report of the Valuation Tribunal under Section 22 of the Protected Disclosures Act, 2014 as amended by the Protected Disclosure(Amendment) Act 2022.

It covers the period 1 January 2024 to 31 December 2024.

The Protected Disclosures Act 2014 as amended by the Protected Disclosures (Amendment) Act 2022 which came into force on 1 January 2023, protects workers in the public, private and not-for-profit sectors from retaliation if they speak up about wrongdoing in the workplace. Workers can report wrongdoing internally to their employer or externally to a third party, such as a prescribed person. Persons who make protected disclosures (sometimes referred to as “whistleblowers”) are protected by law, meaning they should not be treated unfairly or lose their job because they have made a protected disclosure.

Each public body is required (under Section 22 of the Act) to publish an annual report setting out the number of protected disclosures received in the preceding year and the action taken (if any). This report must not result in persons making disclosures being identifiable.

No protected disclosures were received from a worker of the Valuation Tribunal in the period covered by this report.

[valuationtribunal.ie](http://valuationtribunal.ie)



An Binse Luachála  
Valuation Tribunal

