



## 2023 Scheduled Members Fees - VAT Rate 23%

**NOTE: ALL SCHEDULED MEMBERS ARE REQUIRED TO SUPPLY AN AUDITORS DECLARATION**

Sub Class	Band	Sector Description & Annual Packaging Tonnage Placed on Market	Turnover From €	Turnover up to and over €	Scheduled Fee €	VAT	Total inc. Vat @23%
1	17	Hardware and Building MR (10 - 25 tonnes)	1,000,000	3,649,999	428.00	98.44	526.44
1	1	Hardware and Building MR (Over 25 tonnes)	3,650,000	Over 3,650,000	1,049.00	241.27	1,290.27
2	17	Hospitality (10 - 25 tonnes)	1,000,000	-	428.00	98.44	526.44
2	1	Hospitality (Over 25 tonnes)	1,000,000	Over 1,000,000	1,049.00	241.27	1,290.27
3	17	Pharmacy (10 - 25 tonnes)	1,000,000	-	428.00	98.44	526.44
3	1	Pharmacy (Over 25 tonnes)	1,000,000	Over 1,000,000	1,049.00	241.27	1,290.27
4	17	Licensed Premises (10 - 25 tonnes)	1,000,000	-	428.00	98.44	526.44
4	1	Licensed Premises (Over 25 tonnes)	1,000,000	Over 1,000,000	1,049.00	241.27	1,290.27
5	17	Independent Retailer (10 - 25 tonnes)	1,000,000	-	428.00	98.44	526.44
5	1	Independent Retailer (Over 25 tonnes)	1,000,000	3,809,999	1,049.00	241.27	1,290.27
	2		3,810,000	4,439,999	1,153.00	265.19	1,418.19
	3		4,440,000	5,079,999	1,362.00	313.26	1,675.26
	4		5,080,000	5,719,999	1,572.00	361.56	1,933.56
	5		5,720,000	6,349,999	1,678.00	385.94	2,063.94
	6		6,350,000	6,989,999	1,887.00	434.01	2,321.01
	7		6,990,000	7,619,999	2,097.00	482.31	2,579.31
	8		7,620,000	8,249,999	2,307.00	530.61	2,837.61
	9		8,250,000	8,879,999	2,517.00	578.91	3,095.91
	10		8,880,000	9,519,999	2,622.00	603.06	3,225.06
	11		9,520,000	10,159,999	2,832.00	651.36	3,483.36
	12		10,160,000	10,799,999	2,936.00	675.28	3,611.28
	13		10,800,000	11,429,999	3,146.00	723.58	3,869.58
	14		11,430,000	12,059,999	3,357.00	772.11	4,129.11
	15		12,060,000	12,699,999	3,461.00	796.03	4,257.03
	16		12,700,000	Over 12,700,000	3,671.00	844.33	4,515.33
6	1	Off Licence (All over 25 tonnes)	1,000,000	3,809,999	1,049.00	241.27	1,290.27
	2		3,810,000	4,439,999	1,153.00	265.19	1,418.19
	3		4,440,000	5,079,999	1,362.00	313.26	1,675.26
	4		5,080,000	5,719,999	1,572.00	361.56	1,933.56
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	14		11,430,000	12,059,999	3,357.00	772.11	4,129.11
	15		12,060,000	12,699,999	3,461.00	796.03	4,257.03
	16		12,700,000	Over 12,700,000	3,671.00	844.33	4,515.33
7	17	Electrical Retailers (10-25 tonnes)	1,000,000	3,499,000	428.00	98.44	526.44
7	1	Electrical Retailers (Over 25 tonnes)	3,500,000	Over 3,500,000	1,049.00	241.27	1,290.27
8	17	Restaurant (10-25 tonnes)	1,000,000	-	428.00	98.44	526.44
8	1	Restaurant (Over 25 tonnes)	1,000,000	Over 1,000,000	1,049.00	241.27	1,290.27