

2026 Scheduled Members Fees - VAT Rate 23%

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	402.00	92.46	494.46
1	1	Hardware and Building MR (Over 25 tonnes)	3,650,000	Over 3,650,000	986.00	226.78	1212.78
2	17	Hospitality (10 - 25 tonnes)	1,000,000	-	402.00	92.46	494.46
2	1	Hospitality (Over 25 tonnes)	1,000,000	Over 1,000,000	986.00	226.78	1212.78
3	17	Pharmacy (10 - 25 tonnes)	1,000,000	-	402.00	92.46	494.46
3	1	Pharmacy (Over 25 tonnes)	1,000,000	Over 1,000,000	986.00	226.78	1212.78
4	17	Licensed Premises (10 - 25 tonnes)	1,000,000	-	402.00	92.46	494.46
4	1	Licensed Premises (Over 25 tonnes)	1,000,000	Over 1,000,000	986.00	226.78	1212.78
5	17	Independent Retailer (10 - 25 tonnes)	1,000,000	-	402.00	92.46	494.46
5	1	Independent Retailer (Over 25 tonnes)	1,000,000	3,809,999	986.00	226.78	1212.78
	2		3,810,000	4,439,999	1,084.00	249.32	1333.32
	3		4,440,000	5,079,999	1,280.00	294.4	1574.40
	4		5,080,000	5,719,999	1,478.00	339.94	1817.94
	5		5,720,000	6,349,999	1,577.00	362.71	1939.71
	6		6,350,000	6,989,999	1,774.00	408.02	2182.02
	7		6,990,000	7,619,999	1,971.00	453.33	2424.33
	8		7,620,000	8,249,999	2,169.00	498.87	2667.87
	9		8,250,000	8,879,999	2,366.00	544.18	2910.18
	10		8,880,000	9,519,999	2,465.00	566.95	3031.95
	11		9,520,000	10,159,999	2,662.00	612.26	3274.26
	12		10,160,000	10,799,999	2,760.00	634.8	3394.80
	13		10,800,000	11,429,999	2,957.00	680.11	3637.11
	14		11,430,000	12,059,999	3,156.00	725.88	3881.88
	15		12,060,000	12,699,999	3,253.00	748.19	4001.19
	16		12,700,000	Over 12,700,000	3,451.00	793.73	4244.73
6	1	Off Licence (All over 25 tonnes)	1,000,000	3,809,999	986.00	226.78	1212.78
	2		3,810,000	4,439,999	1,084.00	249.32	1333.32
	3		4,440,000	5,079,999	1,280.00	294.4	1574.40
	4		5,080,000	5,719,999	1,478.00	339.94	1817.94
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	14		11,430,000	12,059,999	3,156.00	725.88	3881.88
	15		12,060,000	12,699,999	3,253.00	748.19	4001.19
	16		12,700,000	Over 12,700,000	3,451.00	793.73	4244.73
7	17	Electrical Retailers (10-25 tonnes)	1,000,000	3,499,000	402.00	92.46	494.46
7	1	Electrical Retailers (Over 25 tonnes)	3,500,000	Over 3,500,000	986.00	226.78	1212.78
8	17	Restaurant (10-25 tonnes)	1,000,000	-	402.00	92.46	494.46
8	1	Restaurant (Over 25 tonnes)	1,000,000	Over 1,000,000	986.00	226.78	1212.78