



Chief Executive  
cc. Head of Finance

27 January 2021

**Circular Fin 1/2021**  
**Commercial Rates Waiver for First Quarter 2021**

I am directed by the Minister of State at the Department of Housing, Local Government and Heritage to refer to the waiver of commercial rates due to COVID-19 restrictions.

On 30 December 2020 the Government announced Level 5 restrictions including the closure of non-essential businesses from close of business on 31 December until 31 January 2021. Further restrictions were announced on 6 January 2021. In order to reflect these restrictions and to continue the supports available for ratepayers, and in recognition of the impact of the ongoing trajectory of COVID 19, a further waiver of commercial rates will apply to specified businesses in the first quarter of 2021. This 3 month waiver has modified criteria and accordingly is a separate, standalone waiver scheme.

**General Terms and Conditions**

A three month waiver will apply to eligible businesses and will take the form of a credit in lieu of rates. The value of the waiver is the equivalent value of 25% of the annual rate bill for 2021. The waiver will apply to businesses closed by, or badly impacted by, Level 5 restrictions, subject to a maximum value of €160m.

In terms of funding, implementation and operation, there is no overlap between the rates waiver scheme outlined in this circular and the 2020 rates waiver scheme detailed in circulars Fin 11 and 16 of 2020.

**Eligible Categories**

The broad categories of businesses the credit in lieu of rates applies to are as follows:

- Hospitality;
- Leisure;
- Miscellaneous Entertainment;
- Non Essential Retail (Shops and Warehouse);
- Airports;
- Essential Retail (excluding Large Supermarkets, greater than 500M2);
- Health;
- Service Stations;
- Personal Care; and
- Childcare.

**A detailed list of eligible property categories is included in Appendix C.**

**Excluded Categories**

The broad categories of businesses the credit in lieu of rates does **not** apply to are as follows:

- Public Service;\*



- Vacant Properties (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception);\*
- Global Utility Networks on the Central Valuation List;
- Properties in the “Office” Valuation Category;
- Properties in the “Industrial Uses” Valuation Category;
- Properties in the “Miscellaneous” Valuation Category;
- Properties in the “Minerals” Valuation Category;
- Properties in the “Utility” Valuation Category;
- Supermarkets greater than 500M2 (Categories Supermarket 2 and Supermarket 3);
- Properties with the valuation category of “Department Store” but which are occupied either partially or wholly by a supermarket which sells food and/or groceries;
- Banks, Building Societies and Credit Unions;
- Pharmaceutical manufacturing; and
- Premises contracted to provide services related to the COVID 19 pandemic to/on behalf of the State, where the State is already compensating for rates as part of the contract between the occupier or service provider and the State.

\*Neither application of the waiver to public service properties or vacant properties, nor appeals in respect of same, are permitted under this circular.

There are some exceptions to the broad categories in the above list. **A detailed list of excluded categories is attached in Appendix D.**

In recognition of the fact that there may be ratepayers excluded from the waiver that were severely impacted by the pandemic, up to 7.5% of the overall allocation is included for these ratepayers. In a similar manner to the 2020 waiver scheme, excluded ratepayers may engage with local authorities to demonstrate severe impact, on a case by case basis.

### **Administration of Credit in Lieu of Commercial Rates by Local Authorities**

Credits in lieu of commercial rates applied to ratepayer accounts under this circular shall be applied as credit on the rate accounts for 2021.

An application process is not required. Local authorities should automatically apply a 100% credit in lieu of commercial rates, for a three-month period, to classes and categories of occupied rateable property where the occupying business is not in an excluded category.

Local authorities should provide a nominated email address or phone number for engagement with excluded businesses that were severely impacted, along with a closing date by which contact should be made by the business with the relevant local authority. Excluded businesses are required to demonstrate severe impact to the relevant local authority. With regard to engagement by such businesses, examples of supporting proofs to demonstrate impact are listed below.

On receipt and processing of the Appendix A returns (which refer to automatically eligible categories), local authorities will be recouped of the amounts claimed and notified of same.



As it is not possible to estimate in advance the value of valid appeals from excluded categories, a different process will apply to Appendix B returns (which refer to excluded categories). On receipt of Appendix B returns by the Department, local authorities will be notified of the treatment applying to Appendix B returns and the value under Appendix B that will be recouped to each local authority.

It is important that the waiver is not applied to rate accounts included in Appendix B returns until notification of the treatment of Appendix B has been received from the Department. The local authority has responsibility, within its area, for ensuring it does not allocate credit in lieu of commercial rates to businesses in the excepted categories, beyond the value of the allocation notified to it for this purpose.

### **Supporting Proofs**

In line with eligibility for the CRSS, ratepayers in excluded categories should demonstrate turnover from the relevant business activity in the claim period does not exceed **25%** of the average weekly turnover in 2019. **(Note the changed threshold of eligibility for the CRSS compared to the TWSS).**

In the event that eligibility by ratepayers in excluded categories is claimed, the local authority may seek confirmation of eligibility via documentary evidence. If a local authority is not satisfied that evidence provided by the ratepayer supports eligibility, the credit in lieu of rates may be withheld.

Proofs which may be requested in this context are listed below and are intended to be illustrative rather than exhaustive. Local authorities will be open to considering other relevant evidence that reasonably demonstrates eligibility for the credit in lieu of rates by those ratepayers in excluded categories.

- Evidence that the business undertaken at the rateable property was not considered an essential retail outlet or service under S.I. 701 of 2020 or S.I 4 of 2021, and thus was forced to close.
- Evidence of participation in the CRSS operated by Revenue.
- Evidence of employment ceasing and employees availing of the PUP.
- Copies of documentation submitted to a financial institution as part of the negotiation of relief measures with the financial institution.
- Copies of correspondence with Revenue to agree forbearance measures with regard to tax liabilities.
- Evidence of reliance on the Government Credit Guarantee Scheme or overdraft facilities or other borrowings for capital purposes.

In any assessment of ratepayer eligibility for the three-month credit in lieu of rates, local authorities should focus on the types of business records, having regard to the nature and scale of the business that would normally be readily available for such a business.



### **Business Improvement District (BID) Levy**

While the levying and collection of BID contribution levies is facilitated by local authorities through rates collection powers, BID contribution levies are not rates. The relevant business community, rather than central or local government, is the sponsoring party for BID schemes. Accordingly, BID contribution levies are not entitled to receive a credit in lieu of commercial rates under this circular.

### **Distribution of Funding**

As this is an exchequer funded measure, the usual requirements concerning exchequer funding, including DPER Circular 13/2014 apply.

### **Certification of Value of Credit in Lieu of Commercial Rates Applied**

Local authorities shall be required to provide details of credit in lieu of commercial rates applied in accordance with this circular.

To this end, the form in **Appendix A**, referring to Credit in lieu of Commercial Rates applied by the local authority in Q1 2021 to **automatically eligible rate accounts in categories listed in Appendix C**, should be returned to [lgfinance@housing.gov.ie](mailto:lgfinance@housing.gov.ie) on or before **26 February 2021**.

**Appendix B** referring to Credit in lieu of Commercial Rates applied by the local authority in Q1 2021 to **rate accounts in excluded categories listed in Appendix D**, demonstrating serious impact from COVID-19 restrictions, should be returned to; [lgfinance@housing.gov.ie](mailto:lgfinance@housing.gov.ie) on or before **31 March 2021**.

Please refer to the FAQ document accompanying this circular for further information and refer any questions concerning this circular, not addressed in the FAQ document to [lgfinance@housing.gov.ie](mailto:lgfinance@housing.gov.ie).

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Lorraine O'Donoghue  
Principal  
Local Government Finance



## **Appendix A**

**Please return by 26 February 2021.**

### **Waiver of Commercial Rates for Quarter 1 of 2021**

Further to the provisions outlined in Circular Fin 1/2021 and associated appendices,

\_\_\_\_\_ Council (insert name) estimates the amount of **Credit in lieu of Commercial Rates** applied by the local authority in Q1 2021, to automatically eligible rate accounts in categories listed in Appendix C as follows:

<b>Credit in Lieu of Rates Applied to Automatically Eligible Commercial Rates Accounts in Categories Listed in Appendix C</b>	<b>Total</b>
<b>Value of credit in lieu of rates applied to automatically eligible commercial rates accounts in categories listed in <u>Appendix C</u> *.</b>	€
<b>Total number of rated properties to which the credit in lieu of rates was applied*.</b>	

**\*Appendix B is the return form for waivers to excluded categories listed in Appendix D, and is due separately at a later date.**

I certify that the amounts above refer to credits in lieu of rates applied for the first quarter of 2021, to automatically eligible rate payers in categories listed **Appendix C** to Circular Fin 1/2021.

Signed: \_\_\_\_\_ Chief Executive      Date \_\_\_\_\_

Signed: \_\_\_\_\_ Director of Services      Date \_\_\_\_\_



## **Appendix B**

**Please return by 31 March 2021.**

### **Waiver of Commercial Rates for Quarter 1 of 2021**

Further to the provisions outlined in Circular Fin 1/2021 and associated appendices,

\_\_\_\_\_ Council (insert name) estimates the amount of **Credit in lieu of Commercial Rates** applied by the local authority in Q1 2021, to rate accounts in excluded categories listed in Appendix D, demonstrating serious impact from COVID-19 restrictions, as follows:

<b>Credit in Lieu of Rates Applied to Commercial Rates Accounts in Excluded Categories Listed in Appendix D, Demonstrating Serious Impact From COVID 19 Restrictions.</b>	<b>Total</b>
<b>Value of credit in lieu of rates applied to rate accounts in excluded categories listed in <u>Appendix D</u>, that have demonstrated serious impact from COVID-19 restrictions*.</b>	€
<b>Total number of rated properties to which the credit in lieu of rates was applied*.</b>	

**\*Appendix A is the return form for waivers to automatically eligible categories listed in Appendix C, and is due separately at an earlier date.**

I certify that the amounts above refer to credits in lieu of rates applied for the first quarter of 2021, to rate accounts in excluded categories listed in **Appendix D** to Circular Fin 1/2021, demonstrating serious impact from COVID-19 restrictions.

Signed: \_\_\_\_\_ Chief Executive      Date \_\_\_\_\_

Signed: \_\_\_\_\_ Director of Services      Date \_\_\_\_\_



**Appendix C**  
**Circular Fin 1/2021**  
**Commercial Rates Waiver for First Quarter 2021**

Valuation Categories and Uses Which are Automatically Eligible for the Q1 2021 Three-Month Commercial Rates Waiver
<b>Hospitality</b>
APART / HOTEL
CARAVAN PARK
CONFERENCE CENTRE
GUESTHOUSE
GUESTHOUSE, RESTAURANT
HOLIDAY COMPLEX
HOSTEL
HOTEL
HOTEL, NIGHT CLUB / DISCOTHEQUE
HOTEL, PUB
HOTEL, SPORTS & LEISURE CENTRE
PUB
PUB, GUESTHOUSE
PUB, OFF-LICENCE
PUB, RESTAURANT
<b>Leisure</b>
ACTIVITY CENTRE
ACTIVITY CENTRE, CAFE
AMUSEMENT CENTRE
BOWLING-ALLEY
CASINO
CINEMA
CLUB HOUSE
COMMUNITY HALL
DANCE STUDIO
EQUESTRIAN CENTRE, -
GOLF DRIVING RANGE
GYMNASIUM / FITNESS CENTRE
HERITAGE / INTERPRETATIVE CENTRE
MARINA, -
OPEN FARM



RACE TRACK (GREYHOUNDS)
RACE TRACK (HORSES)
RACE TRACK (MOTOR)
SNOOKER HALL
SPORTS & LEISURE CENTRE
STABLE
STADIUM
STUDIO
THEATRE
THEATRE, CAFE
THEATRE, PUB
THEME PARK
<b>Miscellaneous Entertainment</b>
ART GALLERY
EVENT SPACE
MUSEUM
QUAY / JETTY
<b>Non Essential Retail (Shops)</b>
Sub Category
ADULT SHOP
ADVENTURE / ARMY / CAMPING
ANTIQUE SHOP
ATM
AUCTIONEER
BETTING OFFICE
BOOKSHOP
BOOKSHOP, COFFEE SHOP
BRIDAL / FORMAL WEAR
CAFE
CAFE, RESTAURANT
CAFE, TAKE AWAY
CAFE, YOUTH CENTRE
CARD / STATIONERY / PRINT
CHARITY SHOP
CLOTHES SHOP
COFFEE SHOP, TAKE AWAY
COMPUTER SHOP
CONFECTIONERY
COSMETIC SHOP



CRAFT SHOP
CYCLE SHOP
DELICATESSEN
DEPARTMENT STORE* <b>*In general properties with the category “Department Store” are eligible. However properties with this category that operate as a supermarket, or sell food and/or groceries are EXCLUDED, if the floor area operating as a supermarket or selling food and /or groceries is 50% or greater, of the total floor area.</b>
DISCOUNT STORE
DRY CLEANERS / LAUNDERETTE
DRY CLEANERS / LAUNDERETTE, INTERNET CAFE
ELECTRICAL / ELECTRONIC
ELECTRICAL / ELECTRONIC, AMUSEMENT CENTRE
FASHION ACCESSORY
FLORIST
FURNITURE
GAME SHOP
GARDEN SHOP
HARDWARE / DIY
HOUSEHOLD GOODS
INTERNET CAFE
JEWELLERS
KIOSK
LIGHTING / LAMP
MARKET
MISCELLANEOUS
MOTOR ACCESSORIES
MUSIC-INSTRUMENTS
MUSIC-RECORDS / DVDS / VIDEOS
NURSERY (MOTHERCARE)
OFFICE SUPPLIES
PEN SHOP
PET SHOP
PHOTO PROCESSING SHOP
RESTAURANT (DRIVE THRU)
RESTAURANT
RESTAURANT, CAFE
RIGHT OF TRADING
SANDWICH / JUICE BAR
SANDWICH / JUICE BAR, TAKE AWAY
SHOE REPAIR / KEY CUT
SHOE SHOP



SHOP (OFFICES), AUCTIONEER
SHOP (OFFICES), TRAINING CENTER
SHOP
SHOP, AMUSEMENT CENTRE
SHOP, OFF-LICENCE
SHOP, PRINTING WORKS
SPORTS SHOP
TAILORING, ALTERATIONS, REPAIRS
TAXI OFFICE
TOURIST OFFICE
TOY SHOP
TRAVEL AGENCY
VEHICLE HIRE
VIDEO SHOP
<b>Retail (Warehouse)</b>
ACTIVITY CENTRE
CLOTHES SHOP
DISCOUNT
ELECTRICAL / ELECTRONIC
FURNISHINGS
HARDWARE
HOUSEHOLD GOODS
MOTOR ACCESSORIES
MOTOR SHOWROOM
NURSERY (MOTHERCARE)
OFF-LICENCE
PET SHOP
RETAIL WAREHOUSE
TILE
TOY SHOP
<b>Ports &amp; Aviation</b>
AVIATION FUEL DEPOT, -
AIRPORT, TERMINAL
<b>Essential Retail (excluding supermarkets)</b>
BUTCHER
BUTCHERS / FISH MONGERS
ETHNIC FOOD SHOP
ETHNIC FOOD SHOP, BUTCHER



ETHNIC FOOD SHOP, OFF-LICENCE
GREENGROCER
HEALTH FOOD SHOP
INDIAN TAKE AWAY
NEWSAGENT
OFF-LICENCE
OFF-LICENCE, NEWSAGENT
PHARMACY
PHONE SHOP
POST OFFICE
POST OFFICE, NEWSAGENT
OPTICIAN
Supermarkets smaller than 500M2 (Supermarket 1 Category)
TAKE AWAY
<b>Health</b>
CLINIC
DAY CARE CENTRE
DENTAL WORKSHOP
HEALTH CENTRE / FARM
HOSPITAL
MEDICAL CENTRE / CLINIC
NURSING HOME
SURGERY (DOCTOR)
SURGERY (OPTICIAN)
SURGERY (OTHER)
SURGERY (PHYSIOTHERAPIST)
<b>Service Stations</b>
MOTORWAY SERVICE STATION, -
SERVICE STATION
MOTOR WASH
<b>Personal care</b>
BARBER
ETHNIC FOOD SHOP, HAIRDRESSING SALON
HAIRDRESSING SALON
TATTOO PARLOUR
OFFICE (HOUSE), BEAUTY SALON / MASSAGE
<b>MISCELLANEOUS</b>



CAR PARK (MULTISTOREY)
CAR PARK (OFFICE)
CAR PARK (OFFICE), YARD (STANDALONE)
CAR PARK (OTHER)
CAR PARK (RETAIL)
CAR PARK (SURFACE)
<b>OFFICE</b>
CAR PARK
<b>Other Miscellaneous Categories</b>
HOUSE, DAY CARE CENTRE
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**Appendix D**  
**Circular Fin 1/2021**  
**Commercial Rates Waiver for First Quarter 2021**

<b>Valuation Categories and Uses Which are Excluded from the Q1 2021, Three-Month Commercial Rates Waiver</b>
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<b>Ratepayers in excluded categories may engage with local authorities to demonstrate serious impact from COVID 19 restrictions</b>
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<b>PUBLIC SERVICE*</b>
VACANT PROPERTIES (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception)*
<b>*Appeals and application of the waiver to public service properties and vacant properties are not permitted under this circular.</b>
<b>CENTRAL VALUATION LIST</b>
GLOBAL UTILITY NETWORKS ON THE CENTRAL VALUATION LISR
<b>HOSPITALITY</b>
CENTRE FOR ASYLUM SEEKERS
<b>FUEL/DEPOT</b>
OIL / FUEL DEPOT
<b>INDUSTRIAL USES (all sub categories)</b>
A. I. STATION
ABATTOIR
ASHPHALT PLANT
BAKERY
BREWERY
BULK STORES
BUS DEPOT
COLD STORE
CONCRETE WORKS
DATA CENTRE
DISTRIBUTION CENTRE
FACTORY (FISH)
FACTORY (PHARMACEUTICAL)



FACTORY (OTHER)
FACTORY, BAKERY
FACTORY (CEMENT)
FACTORY (COMPUTER)
FACTORY, CHILL STORE
FACTORY (MEAT)
FACTORY (MILK)
FACTORY, OFFICE
FACTORY, PRINTING WORKS
FOOD PREPARATION
GARAGE
GENERATING STATION
GRAIN STORES
HANGAR
HATCHERY
LABORATORY
LAUNDRY
LIVESTOCK MART
OFFICE
PLANT/OTHER - TANKS
PRINTING WORKS
PROVENDER MILL / FLOUR MILL
PUMPING STATION
SAWMILL
SECURITY BUILDING
SHOWROOM (INDUSTRIAL)
SORTING OFFICE
STORE
VEHICLE TEST CENTRE
WAREHOUSE
WAREHOUSE CASH & CARRY
WORKSHOP
YARD (STANDALONE)
<b>MISCELLANEOUS</b>
ADVERTISING STATION
BROADCASTING STATION, -
CEMETERY OR CREMATORIUM
COLLEGE
COLLEGE, SPORTS GROUNDS
FIRE STATION



FUNERAL HOME
INCINERATOR, GENERATING STATION
KENNELS
MAST / ANTENNA
PLACE OF WORSHIP
PUBLIC CONVENIENCE
POST BOX
RECYCLING CENTRE
SCHOOL
TANK, YARD
TERMINAL
TOLLS
TRAINING CENTER
<b>RETAIL (SHOPS)</b>
BANK
BUILDING SOCIETY
CREDIT UNION
DEPARTMENT STORE*
<b>*Properties with the category “Department Store” that operate partially or wholly as a supermarket, or sell food and groceries are EXCLUDED if the floor area operating as a supermarket or selling food and /or groceries is 50% or greater, of the total floor area.</b>
SUPERMARKETS greater than 500M2 (Categories Supermarket 2 and Supermarket 3)
<b>Retail (Warehouse)</b>
DIY SUPERSTORE
<b>MINERALS (all categories)</b>
LANDFILL SITE, -
MINE
QUARRY, -
<b>OFFICE</b>
CREDIT UNION
OFFICE (ALL PROPERTIES WITH USE OF OFFICE)
OFFICE (HOUSE), OFFICE (EMBASSY)
<b>UTILITY</b>
BIKE STATIONS
BUS SHELTER



BUS STATION
EFFLUENT TREATMENT WORKS
NETWORK (LUAS)
NETWORK (CABLE)
NETWORK (STORM WATER)
NETWORK (WATER)
PIPELINE
PORT
PUMPING STATION
TAXI SHELTER
TELEPHONE (KIOSK)
WINDFARMS

