



Chief Executive
cc. Head of Finance

21 October 2021

Circular Fin 20/2021 Targeted Commercial Rates Waiver Final 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 the ongoing impact of COVID-19 on certain sectors.

On 12 October a targeted commercial rates waiver to support certain sectors was agreed by Government, for the final quarter of 2021. To continue to support both the local government sector and the ratepayers impacted, a further €62.3m has been allocated to fund the cost of the targeted commercial rates waiver for eligible businesses. A waiver of commercial rates will apply to specified businesses in the final 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 (October to December) 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 occupying eligible property categories subject to a maximum value of €62.3 m.

In terms of funding, implementation and operation, there is no overlap between the targeted Q4 2021 rates waiver scheme outlined in this circular and the rates waiver scheme detailed in Circulars Fin 01, 05 and 14 of 2021.

Eligible Categories

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

- Hospitality, including restaurants and cafes;
- Leisure;
- Miscellaneous entertainment;
- Certain tourism related categories; and
- Airports.

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

The credit in lieu of rates does **not** apply to Vacant Properties (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception).

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.

On receipt and processing of the Appendix A returns local authorities will be recouped of the amounts claimed and notified of same.

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 Q4 2021 to **automatically eligible rate accounts in categories listed in Appendix B**, should be returned to lgfinance@housing.gov.ie on or before **10 December 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.

Is mise, le meas,

A handwritten signature in purple ink, reading "Lorraine O'Donoghue".

Lorraine O'Donoghue
Principal
Local Government Finance



Appendix A

Please return by 10 December 2021.

Targeted Waiver of Commercial Rates for Quarter 4 of 2021

Further to the provisions outlined in Circular Fin 20/2021 and associated appendices,

_____ Council (insert name) estimates the amount of **Credit in lieu of Commercial Rates** applied by the local authority in Q4 2021, to automatically eligible rate accounts in categories listed in Appendix B as follows:

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

I certify that the amounts above refer to credits in lieu of rates applied for the final quarter of 2021, to automatically eligible rate payers in categories listed **Appendix B** to Circular Fin 20/2021.

Signed: _____ Chief Executive Date _____

Signed: _____ Director of Services Date _____



Appendix B
Circular Fin 20/2021
Targeted Commercial Rates Waiver Final Quarter 2021
Valuation Categories and Uses Which are Automatically Eligible for the Q4 2021 Targeted Commercial Rates Waiver
Hospitality
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
Retail Hospitality
CAFE
CAFE, RESTAURANT
CAFE, TAKE AWAY
CAFE, YOUTH CENTRE
COFFEE SHOP, TAKE AWAY
RESTAURANT (DRIVE THRU)
RESTAURANT
RESTAURANT, CAFE
SANDWICH / JUICE BAR
SANDWICH / JUICE BAR, TAKE AWAY
Retail- Tourism
TOURIST OFFICE
TRAVEL AGENCY



Leisure
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
Miscellaneous Entertainment
ART GALLERY
EVENT SPACE
MUSEUM
QUAY / JETTY
Airport/Aviation
AVIATION FUEL DEPOT
AIRPORT, TERMINAL*



* “Airport” is intended to include businesses classed as MROs which undertake maintenance, repair and overhaul of aircraft. Such businesses should be eligible for the waiver under the “Airport” category.