



Chief Executive  
cc. Head of Finance

14 December 2021

### **Circular Fin 24/2021 Targeted Commercial Rates Waiver First Quarter 2022**

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. An extension of the this waiver for a further period of three months, for the first quarter of 2022, has been agreed by Government, with an overall allocation of €62.3m.

The extended waiver will take the form of a credit in lieu of rates. The terms and conditions relating to eligibility and administration of the extended waiver remain the same as those outlined in Circular Fin 20/2021 “Targeted Commercial Rates Waiver Final Quarter 2021”. A 100% waiver will be applied to eligible properties, for a further three-month period to end March 2022.

#### **General Terms and Conditions**

A three month extension of the Q4 2021 targeted waiver will apply to eligible businesses from January to end March 2022, 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 2022. The waiver will apply to businesses occupying eligible property categories subject to a maximum value of €62.3m.

In terms of funding, implementation and operation, there is no overlap between the targeted Q1 2022 rates waiver scheme outlined in this circular and Fin 20/2021 and the nine month rates waiver scheme detailed in Circulars Fin 01, 05 and 14 of 2021. The scheme outlined in this circular is a continuation of the scheme outlined in Circular Fin 20/2021.

#### **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 2022.

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 Q1 2022 to **automatically eligible rate accounts in categories listed in Appendix B**, should be returned to [lgfinance@housing.gov.ie](mailto:lgfinance@housing.gov.ie) on or before **8 April 2022**.

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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A handwritten signature in purple ink, which appears to read "Lorraine O'Donoghue".

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Lorraine O'Donoghue  
Principal  
Local Government Finance



**Appendix A**

**Please return by 8 April 2022.**

**Targeted Waiver of Commercial Rates for Quarter 1 of 2022**

Further to the provisions outlined in Circular Fin 24/2021 and associated appendices,

\_\_\_\_\_ Council (insert name) estimates the amount of **Credit in lieu of Commercial Rates** applied by the local authority in Q1 2022, to automatically eligible rate accounts in categories listed in Appendix B as follows:

<b>Credit in Lieu of Rates Applied to Automatically Eligible Commercial Rates Accounts in Categories Listed in Appendix B</b>	Total
Value of credit in lieu of rates applied to automatically eligible commercial rates accounts in categories listed in <b><u>Appendix B</u></b> *.	€
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 first quarter of 2022, to automatically eligible rate payers in categories listed **Appendix B** to Circular Fin 24/2021.

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

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



<b>Appendix B</b> <b>Circular Fin 24/2021</b> <b>Targeted Commercial Rates Waiver First Quarter 2022</b>
<b>Valuation Categories and Uses Which are Automatically Eligible for the Q1 2022 Targeted Commercial Rates Waiver</b>
<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>Retail Hospitality</b>
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
<b>Retail- Tourism</b>
TOURIST OFFICE
TRAVEL AGENCY



<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>Airport/Aviation</b>
AVIATION FUEL DEPOT
AIRPORT, TERMINAL <sup>1</sup>

<sup>1</sup> Airport is intended to include businesses classed as MROs which undertake maintenance, repair and overhaul of aircraft. Such businesses should be eligible under the “Airport” category.