

Rates - General Information

The following does not purport to be a legal interpretation of the law in relation to Commercial Rates. Its sole purpose is to provide basic guidance to occupiers, landlords and immediate lessors of rated hereditaments (properties). If you require more detailed information please contact the Revenue Collection Officer for your area or the Debtors Management Section, County House, Lifford.

Rates are a local property tax, the income from which is used to part-fund the annual revenue expenditure (day-to-day expenditure) of the local authority. The payment of Commercial Rates does not constitute payment in respect of any specific service provided to any specific ratepayer. Commercial Rates income contributes to the delivery of local authority services across all service headings.

Rates are payable on commercial properties, industrial properties and other non-domestic properties, which have been described by the Commissioner of Valuations as list-rateable in the valuation lists.