



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



Newtown Road, Wexford, Y35 AP90
LGFinance@housing.gov.ie www.gov.ie/housing

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 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.

Is mise, le meas,

Lorraine O'Donoghue
Principal
Local Government Finance



<u>Appendix B</u> Circular Fin 24/2021 Targeted Commercial Rates Waiver First Quarter 2022
Valuation Categories and Uses Which are Automatically Eligible for the Q1 2022 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 ¹

¹ 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.