1. **What is the credit in lieu of rates?**

A 100% waiver, in the form of a credit in lieu of commercial rates will be applied to the rate accounts of all businesses, for a six-month period (27 March to 27 September), with a small number of categories excepted. This is in recognition of the fact that not only have many ratepayers been forced to close business due to the public health requirements, but many others who remained open have suffered significant reductions in turnover. The rationale for the exclusion of certain categories of ratepayers is that their operations were not as severely impacted by the pandemic, coupled with the need to direct resources appropriately.

2. **Which ratepayers are entitled to the waiver?**

The six-month credit in lieu of rates will apply to all ratepayers for the period 27 March to 27 September 2020, with a number of specified exclusions.

3. **What are the exclusions to eligibility?**

This credit does **not** apply to the following **Excluded Categories:**

- Public Service
- Global Utility Networks on the Central Valuation List
- Vacant Properties
- Individual Office Premises with an annual rates bill of €100k or greater in 2020*
- Individual Industrial Premises with an annual rates bill of €100k or greater in 2020*
- Supermarkets greater than 500M² (Categories Supermarket 2 and Supermarket 3)
- Data Centres
- Incinerator, Generating Stations
- Landfill Sites
- Network (Cable)
- Network (Storm Water)
- Network (Water)
- Windfarms
- Generating Stations
- Banks
- Building Societies
- Pharmaceutical manufacturing
- Computer/Technology/Electronic manufacturing
- 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.

*Individual premises refers to all property valued under a single property number.

For the purposes of identifying properties in the excluded categories, the category of the main activity undertaken at the premises shall be deemed to be the category of the entire premises.

4. **Are there any exceptions to the above criteria?**

Where businesses in the excepted categories can demonstrate that they were severely impacted by the pandemic, these ratepayers will be able to engage with local authorities to demonstrate severe impact, on a case by case basis.
5. What amount of credit is to be applied to eligible rate accounts?
Local authorities should apply a 100% credit in lieu of commercial rates, for a six-month period, to eligible classes and categories of occupied rateable property.

6. Is an application from a ratepayer required for the waiver?
No, there is no application required for the waiver. Local authorities should automatically apply a 100% credit in lieu of commercial rates, for a six-month period, to classes and categories of occupied rateable property where the occupying business is not in an excluded category identified in Q. 3 above.

7. Is a ratepayer who was forced to close their premises but who continued to operate their business from elsewhere eligible for the credit in lieu of rates?
The six-month credit in lieu of rates will apply to all ratepayers for the period 27 March to 27 September 2020, with a number of exclusions listed in Q. 3 above. Permitted exceptions to exclusions from the six-month credit in lieu of rates are outlined in Q. 4 above.

8. Is a ratepayer who was forced to close their premises to the public but who continued to offer a delivery or take-away or collection service eligible for the credit in lieu of rates?
The six-month credit in lieu of rates will apply to all ratepayers for the period 27 March to 27 September 2020, with a number of exclusions listed in Q. 3 above. Permitted exceptions to exclusions from the six-month credit in lieu of rates are outlined in Q. 4 above.

9. How can businesses in the excluded categories, that experienced severe impact, apply for the credit in lieu of rates?
Businesses in the excluded category that have and can demonstrate they experience severe impact in the qualifying period can contact Dún Laoghaire Rathdown County Council by email at rateswaiver@dlrcoco.ie before 30th September 2020. Businesses in the excepted categories will be required to give evidence of the severe impact experienced to the relevant local authority. With regard to engagement by businesses in the excepted categories that were severely impacted by the pandemic, examples of supporting proofs to demonstrate impact are listed below.

10. What supporting proofs are acceptable if a ratepayer from an excluded category claims eligibility?
In the event that eligibility by ratepayers in excluded categories is claimed, Dún Laoghaire Rathdown County Council will be seeking confirmation of eligibility via documentary evidence. Where the Council 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 and the Council will be open to considering other relevant evidence that reasonably demonstrates eligibility for the six-month 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. 121 of 2020, and thus was forced to close.
- Evidence demonstrating closure or a decline of at least 25% in turnover for the 6-month period 27 March 2020 to 27 September 2020
- Evidence of participation in the TWSS 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.
• Any other supporting evidence as required

In any assessment of ratepayer eligibility for the six-month credit in lieu of rates, Dún Laoghaire Rathdown County Council will 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.

11. What does severely impacted mean and what level of impact should applicant businesses in the excluded categories demonstrate?
The critical requirement of a ratepayer in an excluded category is to be able to demonstrate closure of their business or significant negative economic disruption due to public health restrictions imposed in response to COVID-19. Ratepayers in excluded categories that claim to be severely impacted must be able to demonstrate closure or a decline of at least 25% in turnover for the 6-month period 27 March 2020 to 27 September 2020.

However, demonstration of a decline of at least 25% in turnover for that period does not automatically confer a right to have the credit in lieu of rates applied, or if a credit in lieu of rates is applied it does not automatically confer a right to have 100% credit in lieu of rates applied. Dún Laoghaire Rathdown County Council will decide, based on the allocation notified to it, referred to in Q.12, to which businesses the credit in lieu of rates should be applied and which proportion of the six-month credit in lieu of rates should be applied to those businesses.

12. How should Dún Laoghaire Rathdown County Council apply the credit in lieu of commercial rates to businesses in the excluded categories?
Where businesses in the excluded categories have submitted evidence of severe impact they will be included on a list of such businesses that Dún Laoghaire Rathdown County Council will be submitting to the Department of Housing, Planning and Local Government who will then finalise an allocation to local authorities, for the application of credit in lieu of rates to businesses in the excepted categories that can demonstrate severe impact, following receipt of submissions.

Based on its notified allocation for businesses in the excluded categories, Dún Laoghaire Rathdown County Council will then decide to which businesses the credit in lieu of rates should be applied and which proportion of the six-month credit in lieu of rates should be applied to those businesses.

Dún Laoghaire Rathdown County Council has responsibility, within its area, for ensuring it does not allocate credit in lieu of rates to businesses in the excepted categories, beyond the value of the allocation notified to it for this purpose.

13. Is a ratepayer that has not paid 2020 rates eligible?
Yes.

14. Is a ratepayer that is in arrears eligible?
Yes.

15. Can conditions be imposed on the ratepayer when applying the six-month credit in lieu of rates, such as agreement to a payment plan?
No conditions can be imposed on a ratepayer in order to receive the six-month credit in lieu of rates, if the rate payer is eligible for the credit.
16. If a ratepayer has already paid 2020 rates, can they get refund or a credit towards next year’s bill?
If you have already paid your rates bill for 2020, a refund or a credit towards the 2021 bill will be arranged. Please contact rates@dlrcoco.ie.

17. Are vacant properties eligible for the six-month credit in lieu of rates?
No, vacant property is part of the excluded categories.

18. Are post offices eligible for the credit in lieu of rates?
The credit in lieu of rates should be applied to contract operated post offices which make up a large majority of the post office network.

19. Does the credit in lieu of rates apply to BID levies?
BID contribution levies are not entitled to receive a credit in lieu of commercial rates. 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.

20. When is the closing date?
There is no application process for the majority of ratepayers. The closing date for applications for those ratepayers in the excluded categories that claim to be severely impacted is 30th September 2020.

21. Is the local authority required to write to ratepayers to inform them of the waiver?
No, the waiver is applied automatically and no direct individual notice to ratepayers is required. A notice of the main points of the waiver has been made available in the local media and on the Council’s website. Dún Laoghaire Rathdown County Council will also be contacting customers directly to provide them with an updated statement for their 2020 rate account and engaging with them on proposals for payment of any outstanding balances on their rate account.

22. Can a ratepayer in the excluded category who is unhappy with the decision to refuse an application for the credit appeal?
Yes, a ratepayer can appeal an initial decision of refusal. Such appeals can be submitted to rateswaiver@dlrcoco.ie within 10 days of the decision and the Council will facilitate a review of a decision by an appeals committee.