

## **Frequently Asked Questions for Local Authorities on Circular Fin 01/2021 Waiver of Rates for First Quarter 2021**

### **1. Is this commercial rates waiver scheme a continuation of the commercial rates schemes in place for 2020?**

No this commercial rates waiver scheme is not a continuation of the commercial rates schemes in place for 2020. In terms of funding, implementation and operation, there is no overlap between the 2021 Waiver of Rates for First Quarter 2021 and the 2020 rates waiver scheme.

### **2. 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 eligible businesses in categories listed below, for the first quarter 2021.

### **3. Which ratepayers are entitled to the waiver?**

The three-month credit in lieu of rates will apply for the first quarter of 2021 to all ratepayers in the categories listed below.

### **4. 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 three-month period, to eligible classes and categories of occupied rateable property. The value of the waiver is the equivalent value of 25% of the annual rate bill for 2021.

### **5. 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 three-month period, to properties in the eligible categories listed below.

### **6. What categories of business does the credit in lieu of rates apply to?**

The credit in lieu of rates for the first quarter of 2021 applies to the following broad categories of businesses:

- Hospitality;
- Leisure;
- Miscellaneous Entertainment;
- Non Essential Retail (Shops and Warehouse);
- Airports;
- Essential Retail (excluding Large Supermarkets, greater than 500M2);
- Health;
- Service Stations;
- Personal Care; and
- Childcare.

A detailed list of eligible property categories is shown below:

### **7. What are the exclusions to eligibility?**

This credit in lieu of rates for the first quarter of 2021 does **not** apply to the following broad categories

- Public Service\*
- Vacant Properties (all vacant property as is ordinarily understood for rates is excluded from the waiver);\*
- Global Utility Networks on the Central Valuation List
- Properties in the "Office" Valuation Category
- Properties in the "Industrial Uses" Valuation Category
- Properties in the "Miscellaneous" Valuation Category
- Properties in the "Minerals" Valuation Category
- Properties in the "Utility" Valuation Category
- Supermarkets greater than 500M2 (Categories Supermarket 2 and Supermarket 3)

- Properties with the valuation category of “Department Store” but which are occupied either partially or wholly by a supermarket which sells food and/or groceries.
- Banks, Building Societies and Credit Unions
- Pharmaceutical 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.

**\* Neither application of the waiver to public service properties or vacant properties, nor appeals in respect of same, are permitted under this scheme.**

There are some exceptions to the broad categories in the above list. A detailed list of excluded categories is shown below.

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

In recognition of the fact that there may be ratepayers excluded from the waiver that were severely impacted by the pandemic, up to 7.5% of the overall allocation is included for appeals. In a similar manner to the 2020 waiver scheme, excluded ratepayers may engage with local authorities to demonstrate severe impact, on a case by case basis.

**9. 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 three-month credit in lieu of rates will apply for the first quarter of 2021 to all ratepayers in the categories listed below. A detailed list of excluded categories is also listed below. In a similar manner to the 2020 waiver scheme, excluded ratepayers may engage with local authorities to demonstrate severe impact, on a case by case basis.

**10. 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 three-month credit in lieu of rates will apply for the first quarter of 2021 to all ratepayers in the categories listed below. A detailed list of excluded categories is also listed below. In a similar manner to the 2020 waiver scheme, excluded ratepayers may engage with local authorities to demonstrate severe impact, on a case by case basis.

**11. How can businesses in the excluded categories, that experienced severe impact from level 5 restrictions, apply for the credit in lieu of rates?**

Businesses in the excluded categories that experienced severe impact from level 5 restrictions should make a submission to Dun Laoghaire Rathdown County Council by emailing rateswaiver@dlrcoco.ie by close of business on **12<sup>th</sup> March, 2021**

Businesses in the excepted categories are required to demonstrate severe impact to Dún Laoghaire Rathdown County Council. 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. **However, appeals and application of the waiver to public service properties and vacant properties are not permitted under this Scheme.**

**12. What supporting proofs are acceptable if a ratepayer from an excluded category claims eligibility?**

In line with eligibility for the CRSS, ratepayers in excluded categories should demonstrate turnover from the relevant business activity in the claim period **does not exceed 25%** of the average weekly turnover in 2019. **(Note the changed threshold of eligibility for the CRSS compared to the TWSS).**

In the event that eligibility by ratepayers in excluded categories is claimed, Dún Laoghaire Rathdown County Council may seek confirmation of eligibility via documentary evidence. If Dún Laoghaire Rathdown County 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 Dún Laoghaire Rathdown County Council will be open to considering

other relevant evidence that reasonably demonstrates eligibility for the three-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. 701 of 2020 or S.I. 4 of 2021, and thus was forced to close.
- Evidence of participation in the Covid Restrictions Support Scheme operated by Revenue.

**Note that eligibility for the CRSS scheme requires businesses to demonstrate that because of Covid restrictions the weekly turnover from the relevant business activity in the claim period will be no more than 25% of the average weekly turnover of the business in 2019 (or average weekly turnover in 2020 in the case of a new business).**

- 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.

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

### **13. 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 by level 5 restrictions should be able to demonstrate turnover from the relevant business activity in the claim period **does not exceed 25%** of the average weekly turnover in 2019 (or average weekly turnover in 2020 in the case of a new business).

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

### **14. Is a ratepayer that is in arrears eligible?**

Yes.

### **15. Can conditions be imposed on the ratepayer when applying the three-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 three-month credit in lieu of rates, if the rate payer is eligible for the credit.

### **16. If a ratepayer has already paid 2021 rates, can they get refund or a credit towards next year's bill?**

If you have already paid your rates bill for 2021, a refund or a credit towards the 2022 bill will be arranged by Dún Laoghaire Rathdown County Council.

### **17. 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.

### **18. 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 12<sup>th</sup> March, 2021.**

### **19. Is the local authority required to write to ratepayers to inform them of the waiver?**

The waiver may be applied to businesses in the automatically eligible categories without prior to communicating with those rate payers. For ratepayers in the excluded categories, that claim to be severely impacted, the closing date for applications is **12<sup>th</sup> March, 2021**.

**20. Can a ratepayer in the excluded category who is unhappy with the decision to refuse an application for the credit appeal?**

Yes, a ratepayer should be allowed the opportunity to appeal an initial decision of refusal. Dún Laoghaire Rathdown County Council shall, upon request, facilitate a review of a decision by a second official.

**21. Are credit unions excluded from the three-month waiver?**

Credit unions are excluded from the waiver. This is a change from the 2020 waiver when credit unions were not excluded.

**22. What qualifies as a vacant property for the purposes of exclusions to eligibility?**

All vacant property (i.e. vacant property as is ordinarily understood for rates) is, without exception, excluded from the waiver. Note that appeals and application of the waiver to vacant properties are not permitted under the scheme.

**23. Is there an appeal process following consideration by the local authority of applications from businesses in the excepted categories who claim severe impact?**

There is no appeal process outside of the normal avenues a ratepayer has for querying a decision of Dún Laoghaire Rathdown County Council-i.e. internal appeal systems etc.

**24. Does the three-month waiver apply to the Entry Year Property Levy?**

Yes, occupiers of premises subject to the entry year property levy and the post-entry year property levy are entitled to the three-month waiver in the first quarter of 2021, if they would otherwise be entitled to the waiver.

**25. If there was a change of occupier in the first quarter should the waiver be apportioned for the relevant period to ensure both occupiers receive the portion applicable to the respective occupancy of the premises?**

Yes, each occupier should benefit from the appropriate portion of the three-month waiver.

**26. If a company is in receivership / liquidation are they entitled to the waiver?**

Yes.

**27. What is meant by 'Categories Supermarket 2 and Supermarket 3'?**

The intention is to exclude supermarkets with area greater than 500m<sup>2</sup>. There are three categories of supermarket on valuation lists post revaluation i.e. Supermarket 1 (200-500 m<sup>2</sup>), Supermarket 2 (500-2500 m<sup>2</sup>) and Supermarket 3 (over 2500m<sup>2</sup>). Supermarkets with an area greater than 500 m<sup>2</sup> are excluded from the three-month waiver.

The waiver has been structured in this way to take account of categorisation differences in the valuations lists where small supermarkets and convenience stores are concerned. If any excluded supermarkets can demonstrate severe impact, they can be assessed on that basis as per Qs 11, 12 and 13 above.

**28. In the case of a supermarket with a clothing/textile section or similar, should the waiver be applied to the entire premises or to the clothing/textile section only?**

It is unlikely there would be separate property numbers for the supermarket side of a store and the textile side of the same store. However, if there is a separate property number for the clothing/textile part then it would not be in the supermarket 2 & 3 category and would be entitled to the credit. The same goes for textile only stores. If there is a distinct property number, it is categorised as 'store' or such like and is not part of the supermarket 2 and 3, then it is entitled to the waiver.

**29. Should 'discount stores' be included with supermarkets, and for the purpose of the waiver depend on whether or not they exceed 500m<sup>2</sup>?**

Discount stores are listed as an eligible category. They are not on the list of excluded categories.

**30. Are properties with the valuation category of "Department Store" but which are occupied either partially or wholly by a supermarket which sells food and/or groceries excluded from the waiver?**

Yes. Properties with the valuation category of "Department Store" but which are occupied either partially or wholly by a supermarket which sells food and/or groceries are excluded from the waiver. **Note that the position here has changed with respect to the nine-month 2020 waiver which was implemented based on the valuation categorisation.**

**31. Are local authority occupied properties excluded from the waiver?**

Local authority occupied properties, where services are provided directly by the local authority, are excluded from the three-month rate waiver on the basis of being a public service. Properties where services are provided by subsidiary or ancillary companies, or outsourced to a separate management company or external contractor are not excluded.

**32. What is meant by "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"?**

This exclusion only applies to the use of hotels and private medical facilities (or similar) contracted by the state for reasons associated with the pandemic e.g. to facilitate isolation, treatment, or additional capacity, and where the value of rates form part of the contract.

**33. If a property was vacant prior to the waiver but a business was to take a lease on the property during the waiver period, are they entitled to a partial waiver for the relevant period under the scheme?**

The waiver should be treated in the same manner as the rates bill. If this rate payer would receive a rates demand for the period of occupation, then a waiver would apply.

**34. Are tolls (roads, bridges and tunnels) excluded from the waiver?**

Yes tolls are excluded from the three-month rates waiver. In the nine month waiver in 2020 all tolls except the M3 Clonee-Kells toll and the N18 Limerick Tunnel toll were included in the waiver. For this standalone three month waiver all tolls are excluded.

**35. Do embassy accounts (currently charged a beneficial rate) qualify for the waiver?**

Embassies are entitled to the credit to the extent of their beneficial rate.

**36. What does Public Service mean in terms of the exclusion from the rates waiver?**

Bodies that deliver public services to the people of Ireland. In general, the public service refers to the civil service of Government; the civil service of the State; the provision of services by the state in the areas of health, education and justice; local authorities and; state agencies. The Standards in Public Offices Commission provides a list which is useful but not exhaustive, of public service bodies that are considered public service bodies for the purposes of the Regulation of Lobbying Act 2015 <https://www.lobbying.ie/help-resources/information-for-public-bodies/list-of-public-service-bodies/>. As the list is not exhaustive local authorities may direct queries about bodies not on this list to Local Government Finance section in the Department. Properties where services are provided by subsidiary or ancillary companies, or outsourced to a separate management company or external contractor are not excluded from the waiver.

**Note that appeals and application of the waiver to public service properties are not permitted under the Scheme.**

**37. Are bus shelters and advertising stations excluded from the waiver?**

Bus shelters and advertising stations are on the list of excluded categories in Appendix D to circular Fin 01/2021. **Note that the position here has changed with respect to the nine-month 2020 waiver.**

**38. Are airports excluded from the waiver?**

Airports listed as an eligible category. However, as all Industrial Use categories are in the list of excluded categories, there may be industrial premises on airport campuses and environs which would be excluded. Such premises are entitled to make an application for the waiver if they can demonstrate significant impact, as per Qs 11, 12 and 13 above.

**39. Are transport related companies Dublin Bus, Bus Éireann, Iarnród Éireann, Transport Infrastructure Ireland and Dublin Port Company excluded from the waiver?**

Ports are on the list of excluded categories. Such properties are entitled to make an application for the waiver if they can demonstrate significant impact, as per Qs 11, 12 and 13 above.

All transport including Bus Éireann, Dublin Bus, Luas and Iarnród Éireann are excluded from the three-month rates waiver. Such properties are entitled to make an application for the waiver if they can demonstrate significant impact, as per Qs 11, 12 and 13 above.

**Note that the position here has changed with respect to the nine-month 2020 waiver.**

**40. Are Údaras na Gaeltachta companies excluded from the three-month rate waiver?**

Údaras na Gaeltachta is considered public service and therefore properties where it provides services directly are excluded from the waiver. Properties where services are provided by subsidiary or ancillary companies, or outsourced to a separate management company or external contractor are not excluded.

**41. Are post offices eligible for the credit in lieu of rates?**

Post offices are listed as an eligible category. They are not on the list of excluded categories.

**42. How should masts/antennas which are not included in the Central Valuation List be dealt with?**

With regard to properties valued as masts/antennas, on the list of excluded categories impact, as per Qs 11, 12 and 13 above.

**Note that the position here has changed with respect to the nine-month 2020 waiver.**

**43. Are sports clubs excluded from the three-month rate waiver?**

Sports clubs are not excluded.

<b>Commercial Rates Waiver for First Quarter 2021</b>
<b>Valuation Categories and Uses Which are Automatically Eligible for the Q1 2021 Three-Month 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>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>NON ESSENTIAL RETAIL (SHOPS)</b>
Sub Category
Adult Shop
Adventure / Army / Camping
Antique Shop
ATM
Auctioneer
Betting Office
Bookshop
Bookshop, Coffee Shop
Bridal / Formal Wear
Cafe
Cafe, Restaurant
Cafe, Take Away
Cafe, Youth Centre
Card / Stationery / Print
Charity Shop
Clothes Shop
Coffee Shop, Take Away
Computer Shop
Confectionery
Cosmetic Shop
Craft Shop
Cycle Shop
Delicatessen
<b>DEPARTMENT STORE*</b>
<b>*In General Properties With The Category "Department Store" Are Eligible. However Properties With This Category That Operate As A Supermarket, Or Sell Food And/Or Groceries Are Excluded, If The Floor Area Operating As A Supermarket Or Selling Food And /Or Groceries Is 50% Or Greater, Of The Total Floor Area.</b>
Discount Store
Dry Cleaners / Launderette
Dry Cleaners / Launderette, Internet Cafe
Electrical / Electronic
Electrical / Electronic, Amusement Centre
Fashion Accessory
Florist
Furniture

Game Shop
Garden Shop
Hardware / Diy
Household Goods
Internet Cafe
Jewellers
Kiosk
Lighting / Lamp
Market
Miscellaneous
Motor Accessories
Music-Instruments
Music-Records / Dvds / Videos
Nursery (Mothercare)
Office Supplies
Pen Shop
Pet Shop
Photo Processing Shop
Restaurant (Drive Thru)
Restaurant
Restaurant, Cafe
Right Of Trading
Sandwich / Juice Bar
Sandwich / Juice Bar, Take Away
Shoe Repair / Key Cut
Shoe Shop
Shop (Offices), Auctioneer
Shop (Offices), Training Center
Shop
Shop, Amusement Centre
Shop, Off-Licence
Shop, Printing Works
Sports Shop
Tailoring, Alterations, Repairs
Taxi Office
Tourist Office
Toy Shop
Travel Agency
Vehicle Hire
Video Shop
<b>RETAIL (WAREHOUSE)</b>
Activity Centre
Clothes Shop
Discount
Electrical / Electronic
Furnishings
Hardware
Household Goods
Motor Accessories
Motor Showroom
Nursery (Mothercare)
Off-Licence
Pet Shop
Retail Warehouse
Tile
Toy Shop
<b>PORTS &amp; AVIATION</b>
Aviation Fuel Depot, -
Airport, Terminal

<b>ESSENTIAL RETAIL (excluding supermarkets)</b>
Butcher
Butchers / Fish Mongers
Ethnic Food Shop
Ethnic Food Shop, Butcher
Ethnic Food Shop, Off-Licence
Greengrocer
Health Food Shop
Indian Take Away
Newsagent
Off-Licence
Off-Licence, Newsagent
Pharmacy
Phone Shop
Post Office
Post Office, Newsagent
Optician
Supermarkets smaller than 500M2 (Supermarket 1 Category)
Take Away
<b>HEALTH</b>
Clinic
Day Care Centre
Dental Workshop
Health Centre / Farm
Hospital
Medical Centre / Clinic
Nursing Home
Surgery (Doctor)
Surgery (Optician)
Surgery (Other)
Surgery (Physiotherapist)
<b>SERVICE STATIONS</b>
Motorway Service Station, -
Service Station
Motor Wash
<b>PERSONAL CARE</b>
Barber
Ethnic Food Shop, Hairdressing Salon
Hairdressing Salon
Tattoo Parlour
Office (House), Beauty Salon / Massage
<b>MISCELLANEOUS</b>
Car Park (Multistorey)
Car Park (Office)
Car Park (Office), Yard (Standalone)
Car Park (Other)
Car Park (Retail)
Car Park (Surface)
<b>OFFICE</b>
Car Park
<b>OTHER MISCELLANEOUS CATEGORIES</b>
House, day care centre
Creche

<b>Commercial Rates Waiver for First Quarter 2021</b>
<b>Valuation Categories and Uses Which are Excluded from the</b>
<b>Q1 2021, Three-Month Commercial Rates Waiver</b>
<b>Ratepayers in excluded categories may engage with local authorities to</b>

**demonstrate serious impact from COVID 19 restrictions**

**PUBLIC SERVICE\***

**VACANT PROPERTIES** (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception)\*

**\*Appeals and application of the waiver to public service properties and vacant properties are not permitted under this circular.**

**CENTRAL VALUATION LIST**

Global Utility Networks On The Central Valuation Lisr

**HOSPITALITY**

Centre For Asylum Seekers

**FUEL/DEPOT**

Oil / Fuel Depot

**INDUSTRIAL USES (all sub categories)**

A. I. Station

Abattoir

Ashphalt Plant

Bakery

Brewery

Bulk Stores

Bus Depot

Cold Store

Concrete Works

Data Centre

Distribution Centre

Factory (Fish)

Factory (Pharmaceutical)

Factory (Other)

Factory, Bakery

Factory (Cement)

Factory (Computer)

Factory, Chill Store

Factory (Meat)

Factory (Milk)

Factory, Office

Factory, Printing Works

Food Preparation

Garage

Generating Station

Grain Stores

Hangar

Hatchery

Laboratory

Laundry

Livestock Mart

Office

Plant/Other - Tanks

Printing Works

Provender Mill / Flour Mill

Pumping Station

Sawmill

Security Building

Showroom (Industrial)

Sorting Office

Store

Vehicle Test Centre

Warehouse

Warehouse Cash & Carry

Workshop

Yard (Standalone)

**MISCELLANEOUS**

Advertising Station

Broadcasting Station, -

Cemetery Or Crematorium

College

College, Sports Grounds
Fire Station
Funeral Home
Incinerator, Generating Station
Kennels
Mast / Antenna
Place Of Worship
Public Convenience
Post Box
Recycling Centre
School
Tank, Yard
Terminal
Tolls
Training Center
<b>RETAIL (SHOPS)</b>
Bank
Building Society
Credit Union
Department Store*
*Properties With The Category "Department Store" That Operate Partially Or Wholly As A Supermarket, Or Sell Food And Groceries Are Excluded If The Floor Area Operating As A Supermarket Or Selling Food And /Or Groceries Is 50% Or Greater, Of The Total Floor Area.
SUPERMARKETS Greater Than 500M2 (Categories Supermarket 2 And Supermarket 3)
<b>RETAIL (WAREHOUSE)</b>
DIY Superstore
MINERALS (All Categories)
Landfill Site, -
Mine
Quarry, -
<b>OFFICE</b>
Credit Union
Office (All Properties With Use Of Office)
Office (House), Office (Embassy)
<b>UTILITY</b>
Bike Stations
Bus Shelter
Bus Station
Effluent Treatment Works
Network (Luas)
Network (Cable)
Network (Storm Water)
Network (Water)
Pipeline
Port
Pumping Station
Taxi Shelter
Telephone (Kiosk)
Windfarms