

Dún Laoghaire - Rathdown County Council

2025 Vacancy Abatement Scheme

for

Eligible Ratepayers

Introduction

The 2025 Vacancy Abatement Relief Rate for vacant commercial properties is 35% for ratepayers whose annual rates bill in 2025 is €10,000 or less. The vacancy abatement relief is for a maximum period of six months between 1st January 2025 to 31st December 2025.

Properties which were vacant prior to 31st December 2024 do not qualify for this Scheme.

Qualifying conditions for Commercial properties

To qualify for vacancy abatement, your premises must have been unoccupied and vacant for one of the following reasons:

- (a) for the purpose of the execution of additions, alterations (including demolition or redevelopment) or repairs thereon, or
- (b) because the liable person is *bona fide* unable to obtain a suitable tenant at a reasonable rent therefor.

Calculation of Abatement

The amount of abatement relief will be calculated on a daily basis by reference to the formula below:

$$RxD / 365 \times 35\%$$

Where R is the value of Rates due for the full year, D is the number of days during which the property is vacant during 2025, 365* is the number of days of the vacancy period in 2025, subject to a maximum of six months.

Terms and Conditions of the Scheme

1. The 2025 rates bill for the vacant property must be €10,000 or less
2. The period of vacancy must be between 1st January 2025 to 31st December 2025.

3. The classes of ratepayers to whom this scheme applies are all ratepayers save for the following four:
- Multinational businesses.
 - Irish-based subsidiaries with overseas parent companies.
 - Stores that are part of a large chain group company, i.e., one legal entity with a number of branches, such as fast food, group and multiple supermarkets, group hotels, group betting shops and group pharmacies. *
 - Landlord or management companies of shopping centres.
- * For the purposes of clarification, a franchisee, which is a financially independent company and is completely separate to the franchisor is eligible for the Vacancy abatement relief if their annual rates bill in 2025 is €10,000 or less.
4. The relevant property must be a commercially rated property in the Council's administrative area.
5. The maximum vacancy period is six months for periods of vacancy between 1st January 2025 and 31st December 2025 for qualifying ratepayers.
6. The Application for 2025 Abatement of Rates on Vacant Premises should be completed and submitted before 30th June 2026. Failure to submit by this date may prejudice the application for the rebate.
7. It may be necessary for the Rate Collector to inspect the property before and after any period of vacancy, to certify an application submitted. Therefore, the Rate Collector **must** be notified in writing within 10 working days of (a) the property falling vacant, or (b) a new tenant having been sourced. Failure to do so **will** mean the Rate Collector cannot certify that the property was vacant for the period submitted and therefore the vacancy abatement cannot be allowed.
8. In addition to submitting the completed application form, the following information may be required:

In the case of demolition/redevelopment	The building contractor / architect must certify in writing timeline and scope of works for the period (dates from & to) that the property will not be capable of being occupied.
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Where no suitable tenant can be obtained at a reasonable rent	A Commercial Estate Agent must certify in writing: (a) that the property was available to let but no suitable tenant could be obtained & (b) the period (dates from & to) for which the property was vacant.
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The Council will refuse any application which does not comply with these requirements or where the form is not accompanied by supporting documentation.

- 9. The scheme shall apply for the period 1st January 2025 to 31st December 2025.

- 10. No more than two applications per rate account can be made under this Scheme.