



Rates Waiver

Circular Fin 11/2020



Background

- ▶ Circular Fin 06/2020 – 3 month rates waiver of rates for businesses forced to close due to Covid 19 (May 2020)
- ▶ Circular Fin 11/2020 – Waiver extended to a 6 month period – 27 March to 27 September
- ▶ Categories of business extended
- ▶ Small number of categories excluded



Categories Excluded

- Public Service
- Global Utility Networks on the Central Valuation List
- Vacant Properties
- Individual Office Premises with an annual rates bill of €100 K or greater for 2020
- Individual Industrial Premises with an annual rates bill of €100 K or greater for 2020
- Supermarkets greater than 500 m²
- Data Centres
- Incinerator, Generating stations



Categories Excluded cont....

- Landfill sites
- Network (cable)
- Network (Storm Water)
- Network (Water)
- Windfarms
- Banks, Building societies
- Pharmaceutical manufacturing
- Computer /Technology/Electronic manufacturing
- Premises contracted to provide services to the Covid 19 on behalf of state



Can Excluded categories appeal ?

- ▶ Businesses in the excluded category that were severely impacted by the pandemic may apply for the waiver
- ▶ Supporting proofs must be submitted to demonstrate impact on business
- ▶ Supports proofs include:
 - evidence business was forced to close (not included as essential retail outlet under S.I. 121 of 2020
 - evidence of participation in TWSS operated by Revenue
 - evidence of employees availing of PUP
 - correspondence with Revenue to agree forbearance measures with tax liabilities etc.....



Assessment of Excluded Categories

- ▶ Business should be able to demonstrate a decline of at least 25 % in turnover for the 6 month period 27 March – 27 September
- ▶ This decline does not automatically confer a right to have 100% credit in lieu of rates applied
- ▶ LA to assess applications and determine which proportion if any should be applied to the business
- ▶ The proposed waiver determined by the LA must be submitted to the Department for approval by 30 November
- ▶ €40 m available nationally for this provision



Key factors

- Ratepayers that have not paid 2020 rates are eligible for waiver
- Ratepayers in arrears are eligible for waiver
- No conditions can be imposed on ratepayer (i.e. payment plan) to receive waiver
- If a ratepayer has paid in excess of 6 months rates for 2020 they will be entitled to a refund
- Waiver does not apply to BID's
- Waiver does apply to EYL
- There is no application process for waiver



Rates Office Progress to-date

- ▶ Email account set up to address queries rateswaiver@dublincity.ie
- ▶ Details of Waiver posted to Dublin City Council website
- ▶ Re Issuing Rate Bills with updated balance
- ▶ Engaged with Techenable to develop automated refund application

