

# Support for businesses impacted by COVID-19 through the commercial rates waiver

From [Department of Housing, Local Government and Heritage](#)

Published on 6 January 2021

Last updated on 7 January 2021

## Commercial Rates Waiver 2021

In order to continue the supports available for enterprise, and in recognition of the impact of the ongoing trajectory of COVID 19, a commercial rates waiver will be applied in the first quarter of 2021 to businesses most seriously affected by restrictions. The categories of business eligible for the waiver will be determined in line with Government decisions on level five restrictions. When finalised, details will be issued to local authorities to enable administration of the waiver.

## Commercial Rates Waiver 2020

An initial three-month waiver of rates for businesses forced to close business due to COVID-19, was announced in May 2020. In recognition of the fact that not only were many ratepayers forced to close business due to the public health requirements, but also many that remained open suffered significant reductions in turnover, the waiver was extended from three to six months until 27 September 2020. A 100% waiver was applied to all businesses with the exception of a small number of categories, mainly banks, utilities, large supermarkets and corporates. The rationale for the exclusion of certain categories of ratepayers is that their operations are not as severely impacted by the pandemic, coupled with the need to direct resources appropriately. 600m euro was allocated by Government to fund the cost of the six-month waiver, which takes the form of a credit in lieu of rates.

In Budget 2021, the Government announced an extension of the waiver for the final quarter of the year (until end of December 2020) at an additional cost of 300m euro. The criteria for the extended waiver remained the same. A total of 900m euro was allocated by Government to fund the cost of a waiver of commercial rates for nine months to the end of December, for eligible businesses. This unprecedented measure provided support to businesses and certainty to our local authorities.

Any queries in relation to the application of the waiver should be directed to the rates office / section in the relevant local authority.

## Funding of nine-month commercial rates waiver for 2020

The majority of funding relating to the combined nine-month rates waiver was paid to local authorities by the end of December 2020. Due to a small number of late- arising cases, some further payments may be made in January 2021. The amount paid to each local authority by end December 2020 is outlined in the table below:

<b>Local Authority</b>	<b>Total Payment (at end December 2020) for 9 Month Commercial Rates Waiver</b>	<b>Estimated number of rate accounts in receipt of waiver</b>
Carlow County Council	€7,666,442.00	1,957
Cavan County Council	€5,923,214.51	1,661
Clare County Council	€13,569,087.12	3,321
Cork City Council	€54,255,517.92	8,166
Cork County Council	€34,661,631.94	9,094
Donegal County Council	€14,987,401.00	4,159
Dublin City Council	€160,435,139.86	18,858
Dun Laoire/Rathdown County Council	€44,490,504.51	4,915
Fingal County Council	€80,951,299.00	5,894
Galway City Council	€20,722,672.07	3,478
Galway County Council	€10,491,034.18	3,544
Kerry County Council	€18,469,939.17	4,231
Kildare County Council	€22,159,259.00	4,050
Kilkenny County Council	€8,633,723.50	2,268
Laois County Council	€5,987,787.62	1,420
Leitrim County Council	€2,176,750.30	794
Limerick City & County Council	€25,016,190.00	4,546
Longford County Council	€3,996,936.48	945
Louth County Council	€19,385,802.28	3,237
Mayo County Council	€13,090,158.31	3,330
Meath County Council	€18,629,990.00	3,563
Monaghan County Council	€6,061,545.08	1,934
Offaly County Council	€4,426,109.00	1,674
Roscommon County Council	€4,014,759.00	1,421
Sligo County Council	€5,469,375.08	1,503
South Dublin County Council	€59,115,861.79	6,740
Tipperary County Council	€12,746,687.00	2,600

Waterford City & County Council	€14,837,557.52	3,563
Westmeath County Council	€8,221,947.50	2,007
Wexford County Council	€15,994,934.01	3,434
Wicklow County Council	€13,326,036.49	3,520
<b>Total</b>	<b>€729,915,293.24</b>	<b>121,827</b>