

C A R L O W
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Carlow County Council

COVID 19 - Waiver of Commercial Rates

A 100% waiver of commercial rates applies for a 6-month period from **27 March 2020 to 27 September 2020** to all ratepayers except a small number of categories. The waiver will be applied as a credit in lieu of rates for the 6-month period covered in 2020. These excluded categories are mainly utilities, banks, large supermarkets and corporates (*as set out below*). The full waiver applies to over 100,000 ratepayers nationwide.

How to apply

An application to Carlow County Council **is not required**. Carlow County Council will 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 below.

In the event that you qualify for a six-month credit in lieu of rates and have already paid your rates bill for 2020, a refund or credit will be arranged by Carlow County Council. You should contact the rates department by email at bduff@carlowcoco.ie or by phone at **059 9172487** to make arrangements.

What will happen after 27 September 2020?

The potential for the waiver to extend beyond end September will be kept under review and any future extensions can be considered when there is greater certainty regarding the continuing impact of the pandemic on businesses and the reopening of society.

Excluded categories

In recognition that there is a small number of ratepayers for whom their businesses have not been affected by the pandemic, these ratepayers will not be eligible for the automatic waiver. However, a fund is being provided for ratepayers in these categories who can demonstrate that the pandemic has had a significant negative impact on their business. These ratepayers should engage with Carlow County Council in relation to their commercial rates.

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 Centre's**
- **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 refer to all property valued under a single property number.***

Business in the excluded categories above may seek eligibility from Carlow County Council if it can be shown the business was severely impacted by the pandemic. The Council may request documentary evidence to support eligibility. In this circumstance, please contact bduff@carlowcoco.ie or by phone at 059 9172487.