**Commercial Rates Waiver for the Second Quarter 2021**

An extension of the Q1 2021 waiver has been agreed for a further period of three months. The value of the waiver will be the equivalent of 25% of the annual rates bill for 2021. The waiver will apply to businesses closed by, or badly impacted by, Level 5 restrictions.

Business categories eligible for the waiver are as set out in [Appendix C](https://eur04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.sdcc.ie%2Fen%2Fcovid-19-information%2Fbusiness-economy%2Fappendix-c-circular-fin-01-2021-waiver-of-rates-for-first-quarter-2021.pdf&data=04%7C01%7Cjjoyce%40SDUBLINCOCO.ie%7C34e669c49a8041085e8508d8f2a79d31%7C6a3c00c019d0492da8de95fad8fda1d4%7C0%7C0%7C637526149907629991%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=4Lq9NQT8TzXamAmMjbglURFELxU%2F2qaV%2BsPqaXRDWm4%3D&reserved=0)

Business categories excluded from waiver are as set out in [Appendix D](https://eur04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.sdcc.ie%2Fen%2Fcovid-19-information%2Fbusiness-economy%2Fappendix-d-circular-fin-01-2021-waiver-of-rates-for-first-quarter-2021.pdf&data=04%7C01%7Cjjoyce%40SDUBLINCOCO.ie%7C34e669c49a8041085e8508d8f2a79d31%7C6a3c00c019d0492da8de95fad8fda1d4%7C0%7C0%7C637526149907629991%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=00y%2BHNLq%2B%2BAo1O0d8yNibr%2FZp0dkKdaSH%2FyyMUJdnlU%3D&reserved=0)

Both appendices and a list of[FAQ’s](https://eur04.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.sdcc.ie%2Fen%2Fcovid-19-information%2Fbusiness-economy%2Ffaqs-for-circular-fin-01-2021-waiver-of-rates-for-first-quarter-2021.pdf&data=04%7C01%7Cjjoyce%40SDUBLINCOCO.ie%7C34e669c49a8041085e8508d8f2a79d31%7C6a3c00c019d0492da8de95fad8fda1d4%7C0%7C0%7C637526149907639947%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=QcffGOlMHbYIRuapahzaWjW90A8YYpWOa%2FT1Pm%2BdGW0%3D&reserved=0) can be downloaded below, under related files.

What do I need to do?

**Eligible Categories**

South Dublin County Council will automatically apply the 25% waiver and an application is not required.

**Excluded Categories**

In recognition of the fact that there may be business rate payers excluded from the waiver that were severely impacted, there is provision for appeal by ratepayers in these categories who can demonstrate severe impact on their business.

If you have submitted an appeal for Q1 2021 and have demonstrated serious impact due to Covid 19, you are not required to be re-assessed for eligibility for Q2.

However, if you are in an excluded category and have not previously appealed or were not been deemed to have demonstrated serious impact in Q1, you are permitted to demonstrate serious impact in Q2 2021 by providing the supporting proofs listed in the FAQ’s above for Q2.

Excluded ratepayers that wish to appeal MUST submit the relevant documentary evidence by email to [covid19rateswaiver@sdublincoco.ie](mailto:covid19rateswaiver@sdublincoco.ie) by close of business **9th** **July 2021**. Appeals not supported by the appropriate documentary evidence will not be processed.

Details of appropriate supporting proofs are set out in the FAQ’s.

Further enquiries can also be made by phone at 01 4149336