**Frequently Asked Questions**

**Who is liable for rates?**

Liability for commercial rates is on the occupant of the rated premises on the date of making the rate (26th January 2023), or upon default the owner, lessor or subsequent occupier. A subsequent occupier can be held liable for up to two years arrears of rates.

**What can I do if I am unhappy with the value of the commercial rates on my property ?**

The valuation of a property is determined by the Commissioner of Valuation (Valuation Office, Irish Life Centre, Abbey Street Lower, Dublin 1). No alteration can be made to the rates assessment of a ratepayer until such time as the valuation of a property is amended by the Commissioner of Valuation. A ratepayer of the Council can seek to have the valuation on a property revised. For further details you can contact the Valuation Office at 01 817 1000, email [info@valoff.ie](mailto:info@valoff.ie) or log on to [www.valoff.ie](http://www.valoff.ie)

**Are rates payable on vacant property?**

In cases where the property is vacant at the making of the rate the liability lies with the person entitled to occupy the property at the making of the rate (i.e., the leaseholder, or in absence of a lease the property owner).

A leaseholder or property owner may claim a credit of commercial rates where a property is vacant due to inability to obtain a tenant or for the purposes of carrying out repairs, alterations or extensions. Vacancy Credit application forms can be accessed at [www.sdcc.ie/en/services/business/commercial-rates/](http://www.sdcc.ie/en/services/business/commercial-rates/) or alternatively by email at [ratesdept@sdublincoco.ie](mailto:ratesdept@sdublincoco.ie) . Credits eligible for the following years for qualifying properties;

* 2023 50%
* 2022 50%
* 2021 50%
* 2021 50%
* 2020 50%
* 2019 50%
* 2018 75%
* Pre 2018 100%

**What happens with rates when I am selling or transferring occupancy of a rated property?**

At the time of sale or transfer of property it is normal practice that an apportionment account is drawn up between the relevant parties: each party is responsible for the portion of rates for their period of occupancy.

All changes in occupancy of rates properties of a rates property should be notified to the Council within 2 weeks in accordance with Section 32 Local Government Reform Act 2014. This includes instances where a property becomes vacant. “Change in Occupation of Rateable Property” forms can be accessed at [www.sdcc.ie/en/services/business/commercial-rates/](http://www.sdcc.ie/en/services/business/commercial-rates/) or alternatively by email at [ratesdept@sdublincoco.ie](mailto:ratesdept@sdublincoco.ie) .

**What do I do if another company occupies part of my premises?**

Where part of a rated premises becomes occupant by others, the rated occupier should make application as soon as split occupancy occurs to the Valuation Office to determine the revised valuation in respect of the separate occupations.

In certain circumstances, the Council may temporarily apportion the valuation of the premises subject to receipt of satisfactory documentary evidence on the breakdown of the occupation of the premises. Requests for temporary apportionment should be submitted by email to [ratesdept@sdublincoco.ie](mailto:ratesdept@sdublincoco.ie)

Commercial rates are payable based on the Council’s temporary apportionment pending determination of revised valuation from Valuation Office .

**Can rates be paid by direct debit?**

Yes, subject to receipt of a completed mandate form, direct debit payments for rates can be deducted from your account over 11 months (February to December ) on the first Friday after the 14th of each month once the direct debit mandate has been authorised. If a payment defaults, it is added to the outstanding rates and the monthly payment is adjusted to clear the balance before the end of the year.

Direct debit mandate forms for rates payments can be accessed at [www.sdcc.ie/en/services/business/commercial-rates/](http://www.sdcc.ie/en/services/business/commercial-rates/) .

**What payment methods are available for rates?**

Rates can be paid by the following methods:

* Cheque
* Cash and Council’s offices in Tallaght and Clondalkin
* Postal/paying Order
* Debit Card
* Monthly Direct Debit
* Bank Draft/Bank Transfer

The Debt Collection Unit can be contacted at [dcu@sdublincoco.ie](mailto:dcu@sdublincoco.ie) or by phone on 01 4149336 to discuss and agree payment arrangements to discharge commercial rates.

**What can I do if I am unhappy with the rates I am paying for my property?**

The valuation of a property is determined by the Commissioner of Valuation (Valuation Office, Irish Life Centre, Abbey Street Lower, Dublin 1). No alteration can be made to the rates assessment of a ratepayer until such time as the valuation of a property is amended by the Commissioner of Valuation. A ratepayer of the Council can seek to have the valuation on a property revised. For further details you can contact the Valuation Office at 01 817 1000, email [info@valoff.ie](mailto:info@valoff.ie) or log on to [www.valoff.ie](http://www.valoff.ie)