



**Comhairle Contae  
Dhún na nGall**  
Donegal County Council

**Commercial Rates Incentive  
Scheme**



**GUIDANCE  
DOCUMENT**

**January 2020**

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Oifig Fiontair Áitiúil   
Local Enterprise Office

The Local Enterprise Office Donegal is the first point of contact for anyone in business or thinking about starting a business in Donegal. The Local Enterprise Office provides a range of services including business advice, training and management development programmes, sector initiatives, access to Enterprise Europe Network (EEN), mentoring, and grant-aid to eligible projects employing up to 10 persons. To contact: call 074/9160735 or log on to [www.localenterprise.ie/donegal](http://www.localenterprise.ie/donegal)

## Introduction

Donegal County Council has introduced a Commercial Rates Incentive Scheme in order to encourage the use of vacant commercial premises in towns and villages in Donegal.

The new scheme is designed to assist new commercial businesses to set up in the traditional social and commercial heart of each town and village.

It is hoped that the new scheme will reduce the number of vacant premises, stimulate commercial activity, promote retail diversity, and reinvigorate town and village centres.

By encouraging the use of vacant properties, the scheme will support town and village regeneration, improve streetscapes, and lead to increased footfall for existing businesses.

The Commercial Rates Incentive Scheme complements other regeneration and business-support initiatives promoted by the Council as part of its ongoing work in these areas, including Local Enterprise Office services, Town & Village Renewal, Development Contribution Schemes, tourism promotion & development, and major economic and social infrastructure projects.

The Commercial Rates Incentive Scheme is separate to the Commercial Rates Small Business Grant, which rewards ratepayers who discharge their commercial rates liability in full prior to 31<sup>st</sup> October each year. However, businesses availing of the Commercial Rates Incentive Scheme cannot avail of the Commercial Rates Small Business Grant.

## Objectives of the Scheme

- To bring vacant property back into productive use
- To regenerate and revitalise town and village centres
- To increase footfall for existing businesses in towns and villages
- To provide a financial incentive for new businesses setting up in towns and villages
- To promote job creation and retention
- To improve the commercial and retail mix in towns and villages
- To increase the attractiveness of towns and villages and to improve streetscapes

## Summary of the Grant Available

The Grant is available to new businesses setting up in vacant premises in towns and villages in Donegal, subject to certain conditions. The premises must have been vacant for over two years. New businesses which could displace or unfairly compete with existing businesses are not eligible. Also, certain types of business are specifically excluded from availing of the scheme (see 'Eligibility Criteria').

### Examples of Eligible Businesses

- Shops/retail units
- Offices
- Crèches and childcare facilities
- Health/medical clinics
- Wellbeing and personal care

### The Grant

Eligible businesses can avail of a grant that is equivalent to:

Year 1: 75% of Commercial Rates Liability (subject to a maximum of €3,750 for the subject year)

Year 2: 50% of Commercial Rates Liability (subject to a maximum of €2,500 for the subject year)

Year 3: 25% of Commercial Rates Liability (subject to a maximum of €1,250 for the subject year)

Grant assistance will cease at the end of Year 3, with the Commercial Rates liability being payable in full from Year 4.

Note: each year of eligibility is equivalent to a 12-month trading period commencing from the date trading commences at the business premises. Grants will be allocated in January each year, based on a retrospective assessment of the qualifying status of the business for the calendar year just passed. The maximum period for which a business may be eligible is 36 months.

### Example

The following example demonstrates the potential grant payable to an eligible business with an annual Commercial Rates liability of €1,000.

Year	Commercial Rates Bill	Grant Payable	Net Commercial Rates Payable
1	€1,000	€750	€250
2	€1,000	€500	€500
3	€1,000	€250	€750
<b>Totals</b>	<b>€3,000</b>	<b>€1,500</b>	<b>€1,500</b>

In each case, payment of the grant will be subject to the ratepayer having discharged the residual Commercial Rates liability for the year in question (i.e. 25% in Year 1, 50% in Year 2, and 75% in Year 3). The Grant will then be applied retrospectively to the accounts of eligible ratepayers at year-end each year in order to discharge the Commercial Rates liability in full.

### Effective Period of the Scheme

The scheme is in operation from 1<sup>st</sup> January 2020. The scheme may be subject to review and amendment at any time by Donegal County Council.

## Eligibility Criteria and Conditions

### Qualifying Conditions of the Property

1. The property must be an existing rateable property in a town or village that has been vacant for a continuous period of two years or longer
2. The property must be owned by the applicant or subject to a minimum 12-month lease
3. The property must have the appropriate permissions and consents for the proposed use (including planning permission)
4. The property must have all Commercial Rates, contributions and local authority charges paid in full at the time of the application

### Qualifying Conditions of the Applicant

1. The Grant is available to new businesses only
2. The Grant is not available to existing businesses that are relocating to new premises
3. Successful applicants will be required to sign up for payment of Rates by standing order
4. Successful applicants must be in possession of a current Tax Clearance Certificate
5. The applicant must have discharged any outstanding local authority charges payable by them
6. Successful applicants must discharge the residual Commercial Rates liability before year-end (i.e. must pay 25% in Year 1, 50% in Year 2, and 75% in Year 3).

### Activities Deemed Specifically Ineligible

1. Fast food takeaways
2. Amusement arcades or premises with gaming machines
3. Betting offices
4. Public Houses, off-licences or nightclubs
5. Unwanted jewellery ('cash-for-gold') or unwanted clothes ('cash-for-clothes') establishments
6. E-Cigarette shops
7. Adult-themed shops
8. Head shops
9. Money lenders (excluding banks, building societies and credit unions)
10. Any unauthorised development, or premises subject to enforcement action

### Displacement or Unfair Competition

In addition to the activities deemed to be specifically ineligible, new businesses that are deemed to be operating in competition with existing businesses within the same town, village or functional area will not be eligible to avail of the Commercial Rates Incentive Scheme.

## Application Process

Applications can be submitted electronically or by post. The application form can be downloaded from Donegal County Council's website:

[www.donegalcoco.ie](http://www.donegalcoco.ie)

Applications may be submitted electronically to:

[ratesincentive@donegalcoco.ie](mailto:ratesincentive@donegalcoco.ie)

### Details to Accompany the Application

The Council may request any such information which it deems necessary in order to make a decision on eligibility to avail of the Scheme. At a minimum, the following should be submitted:

1. Fully completed and signed application form
2. Evidence that the property has been vacant for a period exceeding two years
3. Confirmation of ownership of the property or formal entitlement to occupy the property for a period exceeding 12 months

### Assessment of Application

Donegal County Council will assess each application in accordance with the scheme guidelines and in accordance with the Council's discretion to interpret the guidelines in the spirit of the Scheme and the purposes for which it has been introduced. Additional information may be requested if deemed necessary. The Council reserves the right to exclude any premises or business type from the scheme on the basis that it does not satisfy, or is contrary to, the stated objectives of the Scheme.

The final decision on eligibility to qualify for the scheme rests with Donegal County Council in each case. The decision of the Council is final.

## Further Information

**Income Collection Unit,**  
Donegal County Council,  
County House,  
Lifford,  
F93 Y622  
Phone: 074/9172234  
[info@donegalcoco.ie](mailto:info@donegalcoco.ie)  
[www.donegalcoco.ie](http://www.donegalcoco.ie)



**Comhairle Contae  
Dhún na nGall**  
Donegal County Council

**Local Enterprise Office,**  
Enterprise Fund Business Centre,  
Ballyraine,  
Letterkenny,  
F92 HP64  
Phone: 074/9160735  
[info@leo.donegalcoco.ie](mailto:info@leo.donegalcoco.ie)  
[www.localenterprise.ie/donegal](http://www.localenterprise.ie/donegal)

  
**Oifig  
Fiontair  
Áitiúil**  
Local  
Enterprise  
Office



# Comhairle Contae Dhún na nGall Donegal County Council

## Donegal County Council Commercial Rates Incentive Scheme Application Form

### Applicant Details

Name of applicant/ Company Name (if applicable):	
Contact Person:	
Address:	
Eircode:	
Contact Telephone Number:	
Contact Email Address:	
List any other commercial properties currently or previously occupied by the applicant in County Donegal	

## Property Details

Address of property:

Date property became vacant:

Is the property owned or leased  
by the applicant?

If leased, state length of lease?\*

**Please provide evidence of  
occupation/lease.**

\*Lease must be for a period greater than  
12 months

Name and address of owner of  
property (if not owned by  
applicant):

Valuation Office ID (if known):



## Proposed Use of the Property – Provide Details

What is the proposed use for the property?

Note: a **full** description of the type of business must be provided; stating 'Retail Outlet/Shop' would not be sufficient. You should describe your business activities clearly and accurately.

Are all consents/permissions in place for the proposed use?

(Please provide planning reference numbers where known)

Date trading is expected to commence:

## Financial Details

Does the applicant have any outstanding local authority charges relating to any properties previously occupied by the applicant in County Donegal?

Are there any outstanding local authority charges relating to the current property?

State PPSN/VAT Registration

Number of Applicant:

Please also confirm your Tax

Clearance Access (TCAN) number\*

\*Successful applicants must be fully tax compliant

## Change of Ownership/Occupation (Section 32 Obligations)

Have Section 32 obligations been satisfied?

Please provide copy of form notifying change of occupier/owner (if applicable)

Note: Owners/occupiers of relevant property have a legal obligation under Section 32 of The Local Government Reform Act 2014 to notify Donegal County Council if relevant property is being vacated, sold, or otherwise transferred. The Section 32 form is available to download on our website.

[www.donegalcoco.ie](http://www.donegalcoco.ie)

Please contact the Council for further details if you require further details in relation to the legal obligations.

## Local Enterprise Office (LEO) Donegal



Have you made contact with the Donegal Local Enterprise Office?

Are you aware that the Local Enterprise Office (LEO) is the first point of contact for anyone in business or thinking about starting a business in Donegal? The Local Enterprise Office provides a range of services including business advice, training and management development programmes, sector initiatives, access to Enterprise Europe Network (EEN), mentoring, and grant-aid to eligible projects employing up to 10 persons.

The contact details for Donegal Local Enterprise Office are as follows:

Phone: 074 9160735  
Lo Call: 1890 607000  
Email: [info@leo.donegalcoco.ie](mailto:info@leo.donegalcoco.ie)

Address: Donegal Local Enterprise Office  
Enterprise Fund Business Centre  
Ballyraine  
Letterkenny  
Co. Donegal  
F92 HP64

**Your Local Enterprise Office can advise you on grant/financial assistance, business advice, and development programmes, amongst other things. Please indicate if you consent to being contacted by your Local Enterprise Office?**

Yes  No

**DISCLOSURE OF INFORMATION – FREEDOM OF INFORMATION ACT**

Donegal County Council wishes to advise applicants that, under the Freedom of Information Acts 2014, the information supplied in the application form may be made available on request, subject to Donegal County Council’s obligations under law.

You are asked to consider if any of the information supplied by you in this application should not be disclosed because of sensitivity. If this is the case you should, when providing the information, identify same and specify the reasons for its sensitivity. Donegal County Council will consult with you about sensitive information before making a decision on any Freedom of Information request received.

However, if you consider that none of the information supplied by you is sensitive, please complete the statement below to that effect. Such information may be released in response to a Freedom of Information request.

**Name of Applicant (in block capitals):** \_\_\_\_\_ hereby agrees that none of the information supplied is sensitive, and any, or all, of the information supplied, may be released in response to a Freedom of Information request.

**Signed:** \_\_\_\_\_

**Company name (if applicable):** \_\_\_\_\_

**Position:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## Declarations

I/We declare that:

I/We have read and understood the Guidance Document “Donegal County Council, Commercial Rates Incentive Scheme” and confirm that I/We comply with the eligibility criteria and conditions therein.

The information provided in this application is truthful and accurate and this property has not been open for trade in the two years preceding this application.

**Signed (by Applicant):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Donegal County Council reserves the right to seek any other further information in support of this application. This form should be completed in advance of commencing a business in County Donegal and submitted with all required backup documentation to:

Ms Eimear Mc Dermott  
Income Collection Unit  
Donegal County Council  
County House  
Lifford  
Co. Donegal  
F93 Y622

Fully completed and signed applications may also be scanned and emailed to [ratesincentive@donegalcoco.ie](mailto:ratesincentive@donegalcoco.ie)

**For Office Use Only**

Property/Account No: \_\_\_\_\_

Total Amount of Rates due for 2020: € \_\_\_\_\_

Ratebale Valuation: \_\_\_\_\_

**Checklist:**

Copy of Lease/Rental Agreement

TCAN Details confirmed

Copy of Section 32 Form (if applicable)

<b>Year</b>	<b>Total Rates Due €</b>	<b>Grant %</b>
Year 1		75%
Year 2		50%
Year 3		25%

**Date application received:** \_\_\_\_\_

**Further Information sought:** \_\_\_\_\_

**Further Information received:** \_\_\_\_\_

**Approval Date:** \_\_\_\_\_

**Grant Amount Year 1** € \_\_\_\_\_

**Grant Amount Year 2** € \_\_\_\_\_

**Grant Amount Year 3** € \_\_\_\_\_