Appendix C

Circular Fin 1/2021

Revised as per additional FAQ 17/02/21

Commercial Rates Waiver for First Quarter 2021

Valuation Categories and Uses Which are Automatically Eligible for the Q1 2021 Three-Month Commercial Rates Waiver
Hospitality
APART / HOTEL
CARAVAN PARK
CONFERENCE CENTRE
GUESTHOUSE
GUESTHOUSE, RESTAURANT
HOLIDAY COMPLEX
HOSTEL
HOTEL
HOTEL, NIGHT CLUB / DISCOTHEQUE
HOTEL, PUB
HOTEL, SPORTS & LEISURE CENTRE
PUB
PUB, GUESTHOUSE
PUB, OFF-LICENCE
PUB, RESTAURANT
Leisure
ACTIVITY CENTRE
ACTIVITY CENTRE, CAFE
AMUSEMENT CENTRE
BOWLING-ALLEY
CASINO
CINEMA
CLUB HOUSE
COMMUNITY HALL
DANCE STUDIO
EQUESTRIAN CENTRE, -
GOLF DRIVING RANGE
GYMNASIUM / FITNESS CENTRE
HERITAGE / INTERPRETATIVE CENTRE
MARINA, -
OPEN FARM
RACE TRACK (GREYHOUNDS)
RACE TRACK (HORSES)
RACE TRACK (MOTOR)
SNOOKER HALL

SPORTS & LEISURE CENTRE
STABLE
STADIUM
STUDIO
THEATRE
THEATRE, CAFE
THEATRE, PUB
THEME PARK
Miscellaneous Entertainment
ART GALLERY
EVENT SPACE
MUSEUM
QUAY / JETTY
Non Essential Retail (Shops)
ADULT SHOP
ADVENTURE / ARMY / CAMPING
ANTIQUE SHOP
ATM
AUCTIONEER
BETTING OFFICE
BOOKSHOP
BOOKSHOP, COFFEE SHOP
BRIDAL / FORMAL WEAR
CAFE
CAFE, RESTAURANT
CAFE, TAKE AWAY
CAFE, YOUTH CENTRE
CARD / STATIONERY / PRINT
CHARITY SHOP
CLOTHES SHOP
COFFEE SHOP, TAKE AWAY
COMPUTER SHOP
CONFECTIONERY
COSMETIC SHOP
CRAFT SHOP
CYCLE SHOP
DELICATESSEN
DEPARTMENT STORE* ***In general properties with the category "Department Store" are eligible. However properties with this category that operate as a supermarket, or sell food and/or groceries are EXCLUDED, if the floor area operating as a supermarket or selling food and /or groceries is 50% or greater, of the total floor area.**
DISCOUNT STORE
DRY CLEANERS / LAUNDERETTE

DRY CLEANERS / LAUNDERETTE, INTERNET CAFE
ELECTRICAL / ELECTRONIC
ELECTRICAL / ELECTRONIC, AMUSEMENT CENTRE
FASHION ACCESSORY
FLORIST
FURNITURE
GAME SHOP
GARDEN SHOP
HARDWARE / DIY
HOUSEHOLD GOODS
INTERNET CAFE
JEWELLERS
KIOSK
LIGHTING / LAMP
MARKET
MISCELLANEOUS
MOTOR ACCESSORIES
MUSIC-INSTRUMENTS
MUSIC-RECORDS / DVDS / VIDEOS
NURSERY (MOTHERCARE)
OFFICE SUPPLIES
PEN SHOP
PET SHOP
PHOTO PROCESSING SHOP
RESTAURANT (DRIVE THRU)
RESTAURANT
RESTAURANT, CAFE
RIGHT OF TRADING
SANDWICH / JUICE BAR
SANDWICH / JUICE BAR, TAKE AWAY
SHOE REPAIR / KEY CUT
SHOE SHOP
SHOP (OFFICES), AUCTIONEER
SHOP (OFFICES), TRAINING CENTER
SHOP
SHOP, AMUSEMENT CENTRE
SHOP, OFF-LICENCE
SHOP, PRINTING WORKS
SPORTS SHOP
TAILORING, ALTERATIONS, REPAIRS
TAXI OFFICE
TOURIST OFFICE
TOY SHOP
TRAVEL AGENCY
VEHICLE HIRE
VIDEO SHOP

Retail (Warehouse)
ACTIVITY CENTRE
CLOTHES SHOP
DISCOUNT
ELECTRICAL / ELECTRONIC
FURNISHINGS
HOUSEHOLD GOODS
MOTOR ACCESSORIES
MOTOR SHOWROOM
NURSERY (MOTHERCARE)
OFF-LICENCE
PET SHOP
RETAIL WAREHOUSE
TILE
TOY SHOP
Ports & Aviation
AVIATION FUEL DEPOT, -
AIRPORT, TERMINAL
Essential Retail (excluding supermarkets)
BUTCHER
BUTCHERS / FISH MONGERS
ETHNIC FOOD SHOP
ETHNIC FOOD SHOP, BUTCHER
ETHNIC FOOD SHOP, OFF-LICENCE
GREENGROCER
HEALTH FOOD SHOP
INDIAN TAKE AWAY
NEWSAGENT
OFF-LICENCE
OFF-LICENCE, NEWSAGENT
PHARMACY
PHONE SHOP
POST OFFICE
POST OFFICE, NEWSAGENT
OPTICIAN
Supermarkets smaller than 500M2 (Supermarket 1 Category)
TAKE AWAY
Health
CLINIC
DAY CARE CENTRE
DENTAL WORKSHOP

HEALTH CENTRE / FARM
HOSPITAL
MEDICAL CENTRE / CLINIC
NURSING HOME
SURGERY (DOCTOR)
SURGERY (OPTICIAN)
SURGERY (OTHER)
SURGERY (PHYSIOTHERAPIST)
Service Stations
MOTORWAY SERVICE STATION, -
SERVICE STATION
MOTOR WASH
Personal care
BARBER
ETHNIC FOOD SHOP, HAIRDRESSING SALON
HAIRDRESSING SALON
TATTOO PARLOUR
OFFICE (HOUSE), BEAUTY SALON / MASSAGE
MISCELLANEOUS
CAR PARK (MULTISTOREY)
CAR PARK (OFFICE), YARD (STANDALONE)
CAR PARK (OTHER)
CAR PARK (RETAIL)
CAR PARK (SURFACE)
Other Miscellaneous Categories
HOUSE, DAY CARE CENTRE
CRECHE