



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 (MOTHELCARE) |
| 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 |

