



**Appendix D**  
**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 Excluded from the Q1 2021, Three-Month Commercial Rates Waiver**

**Ratepayers in excluded categories may engage with local authorities to demonstrate serious impact from COVID 19 restrictions**

<b>PUBLIC SERVICE*</b>
VACANT PROPERTIES (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception)*
<b>*Appeals and application of the waiver to public service properties and vacant properties are not permitted under this circular.</b>
<b>CENTRAL VALUATION LIST</b>
GLOBAL UTILITY NETWORKS ON THE CENTRAL VALUATION LIST
<b>HOSPITALITY</b>
CENTRE FOR ASYLUM SEEKERS
<b>FUEL/DEPOT</b>
OIL / FUEL DEPOT
<b>INDUSTRIAL USES (all sub categories)</b>
A. I. STATION
ABATTOIR
ASHPHALT PLANT
BAKERY
BREWERY
BULK STORES
BUS DEPOT
COLD STORE
CONCRETE WORKS
DATA CENTRE
DISTRIBUTION CENTRE
FACTORY (FISH)
FACTORY (PHARMACEUTICAL)
FACTORY (OTHER)
FACTORY, BAKERY
FACTORY (CEMENT)



FACTORY (COMPUTER)
FACTORY, CHILL STORE
FACTORY (MEAT)
FACTORY (MILK)
FACTORY, OFFICE
FACTORY, PRINTING WORKS
FOOD PREPARATION
GARAGE
GENERATING STATION
GRAIN STORES
HANGAR
HATCHERY
LABORATORY
LAUNDRY
LIVESTOCK MART
OFFICE
PLANT/OTHER - TANKS
PRINTING WORKS
PROVENDER MILL / FLOUR MILL
PUMPING STATION
SAWMILL
SECURITY BUILDING
SHOWROOM (INDUSTRIAL)
SORTING OFFICE
STORE
VEHICLE TEST CENTRE
WAREHOUSE
WAREHOUSE CASH & CARRY
WORKSHOP
YARD (STANDALONE)
<b>MISCELLANEOUS</b>
ADVERTISING STATION
BROADCASTING STATION, -
CAR PARK (OFFICE)
CEMETERY OR CREMATORIUM
COLLEGE
COLLEGE, SPORTS GROUNDS
FIRE STATION
FUNERAL HOME
INCINERATOR, GENERATING STATION
KENNELS
MAST / ANTENNA
PLACE OF WORSHIP
PUBLIC CONVENIENCE
POST BOX



RECYCLING CENTRE
SCHOOL
TANK, YARD
TERMINAL
TOLLS
TRAINING CENTER
<b>RETAIL (SHOPS)</b>
BANK
BUILDING SOCIETY
CREDIT UNION
DEPARTMENT STORE*
<b>*Properties with the category "Department Store" that operate partially or wholly as a supermarket, or sell food and 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.</b>
SUPERMARKETS greater than 500M2 (Categories Supermarket 2 and Supermarket 3)
<b>Retail (Warehouse)</b>
DIY SUPERSTORE
HARDWARE
<b>MINERALS (all categories)</b>
LANDFILL SITE, -
MINE
QUARRY, -
<b>OFFICE</b>
CAR PARK
CREDIT UNION
OFFICE (ALL PROPERTIES WITH USE OF OFFICE)
OFFICE (HOUSE), OFFICE (EMBASSY)
<b>UTILITY</b>
BIKE STATIONS
BUS SHELTER
BUS STATION
EFFLUENT TREATMENT WORKS
NETWORK (LUAS)
NETWORK (CABLE)
NETWORK (STORM WATER)
NETWORK (WATER)
PIPELINE
PORT
PUMPING STATION
TAXI SHELTER



TELEPHONE (KIOSK)

WINDFARMS