



Comhairle Contae  
Átha Cliath Theas

South Dublin  
County Council

# Rates Waiver Discussion Item

NOV 2025

SPC Meeting  
11<sup>th</sup> February 2026

## SDCC Rates (2025): €153,170,200

- Public lighting, footpath repair and maintenance,
- Car parking, traffic management
- Housing Services, parks, sports facilities and playgrounds
- Drains, river basin management and flood alleviation, litter management, enforcement of
- Waste regulations and the fire service
- Planning service, libraries, community and arts facilities and Local Government representation
- Citizen Engagement which includes a participatory budget
- Business Support Grants
- Tourism and Community Development

The cost of providing such services and operations for citizens and businesses in South Dublin County will be €392 million in 2025.



# Rates Waiver Scheme Examples

## Monaghan County Council (Introduced in 2026)

### The Scheme is available to:

- A newly established business.
- An existing business relocating or expanding from outside the County.
- An existing business maintaining current location and expanding into a new location and evidence must be produced confirming this.

### Key Criteria:

- The scheme is only applicable to commercial properties that have been vacant for at least 12 calendar months prior to occupation.
- The applicant must be the owner or lessee of the subject premises.
- 12 months Waiver Scheme.
- 100% waiver of rates for first 12 months of business trading up to a maximum of €10,000 annual rates (properties with an annual rates bill of greater than €10,000 will receive a waiver of a maximum of €10,000).
- Full rates (pro rata) are due for payment after the 12 month period.
- The unit must be commercially rated.
- Eligible businesses can only avail of the scheme once in a 5 year period, with the exception of an existing business expanding into a second or subsequent vacant property



*more to*  
**Monaghan**

# Rates Waiver Scheme Examples

## Louth County Council (Introduced in 2026)

### Key Criteria:

- The scheme is only applicable to commercial properties that have been vacant for at least 12 calendar months prior to occupation.
- The applicant must be the owner or lessee of the subject premises. In the case of a lease, it must have a lease for at least 4 years.
- Eligible geographical locations have been identified and form part of the scheme.
- Any commercial premises which have been vacant for more than 12 months would be eligible for a waiver of rates of 100% in year one, 50% in year two and 25% in year three.
- Preferred uses for support: Bookshops, Creative Industries, Drapery or shoe shops, Education/training centres, Hotel/accommodation open to the general public, Live music venues or nightclubs, Dining/Restaurants.



# Potential Considerations

- Evidence Base
- Necessity for Scheme
- Vacancy
- Use Types
- Duration
- Financial Support
- Eligibility Criteria
- Governance
- Business Support Fund
  - Tallaght Evening Time Economy
  - Industrial Area Improvements
- Other Considerations
- Next Steps

