



COMMERCIAL RATES WAIVER SCHEME 2027

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Action	By	Date:
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1. Introduction

The Kildare County Council (KCC) Commercial Rates Waiver Scheme, in accordance with Section 15 of the Local Government Rates and Other Matters Act 2019, was recommended by the Economic Development, Enterprise and Planning Strategic Policy Committee for approval by the elected members at the full Council meeting in September 2026 and was approved at that meeting with a commencement date from January 2027.

The scheme aims to encourage reoccupation of vacant commercial premises across County Kildare. The scheme provides for a three-year waiver of a percentage of commercial rates to eligible entrepreneurs/ businesses who occupy a property that has been vacant for a period of at least one year. The waiver amounts are:

Year 1 - 75% of the annual rates (subject to a maximum waiver of €7,500).

Year 2 - 50% of the annual rates (subject to a maximum waiver of €5,000).

Year 3 - 25% of the annual rates (subject to a maximum waiver of €2,500).

The Commercial Rates Waiver Scheme complements KCC's successful Shop Fronts Grants Scheme which aims to promote business creation, enhancement of commercial spaces and the improvement of the economic welfare of County Kildare.

2. Objectives of the Scheme

- To reduce the number of ground floor and first floor vacant commercial properties in County Kildare by encouraging new businesses to occupy premises that were previously occupied and vacant for more than one year (5 years in the case of new, and never occupied commercial premises).
- To support the County Development Plan 2023-2029 aim to enhance the well-being of residents by fostering a resilient economy and creating job opportunities. It emphasises promoting vibrant urban centres as primary retail hubs and revitalising vacant premises to attract investors. The plan seeks to create attractive and accessible living and working environments while ensuring sustainable growth and quality of life for the community.
- To support the "Kildare 2025" Economic Development Strategy which emphasises the importance of revitalising vacant premises, particularly those in central locations. These unoccupied premises can create a negative perception of the area, deterring potential investors and retailers. Revitalising these spaces is crucial for promoting compact growth and sustainable living.

3. Eligibility Criteria

- The Scheme runs from the 1st of January 2027 to 31st December 2027 and is applicable to commercial properties in County Kildare that have been previously occupied and vacant for at least one year, or properties not previously occupied and vacant for 5 years.
- The waiver applicant must be the rateable occupier of the property.
- The waiver is only applicable where there is a net increase in occupation in the County, i.e. new businesses or those expanding into a new location.
- Relocation from one property to another does not qualify in full. Where there is a relocation, only the differential increase in the rates bill will be eligible for the waiver.
- Where an existing property is extended into an eligible vacant unit, the waiver will apply to the additional area occupied only.
- The use of the property should comply with appropriate planning guidance.
- The applicant must be able to submit a copy of their Tax Clearance Certificate.
- Year one of the scheme is defined as either the year that the applicant first took up occupation or the following year.
- The applicant must have paid local authority charges relating to the property, e.g. development contributions.
- **The rates waiver will be applied once the balance of the annual rates (i.e. yearly rates minus waiver amount) and any arrears (if applicable) have been paid.**

4. Non-Qualifying Business Activities

The following business activities will not be considered for the waiver:

Charity Shops	Betting Shops
Amusement arcades / premises with gaming machines	E-Cigarette Shops Vape Shops
Adult Shops	Cash for Gold / Cash for Clothes Shops
Nightclubs / Private Members Clubs	Banks
Moneylenders	Off-licences
Takeaways	Pop-up Shops
End of lines/Closing down / Euro or Discount Stores	Multiples and/or franchises where the owner has > 3 units
Tanning salons	

5. Application of the Waiver

Year 1

- A waiver equivalent to 75% of the annual rates (subject to a maximum waiver of €7,500) will be applied once payment of the remaining 25% (and any arrears) has been paid by the successful applicant.

Year 2

- A waiver equivalent to 50% of the annual rates (subject to a maximum waiver of €5,000) will be applied once payment of the remaining 50% (and any arrears) has been paid by the successful applicant.

Year 3

- A waiver equivalent to 25% of the annual rates (subject to a maximum waiver of €2,500) will be applied once payment of the remaining 75% (and any arrears) has been paid by the successful applicant.

6. Selection of Commencement Year

While the applicant may request the waiver to be applied in their first year of trading, given that this may not be a full calendar year, the application of the waiver can be delayed until the following year. For example:

Business A commences trading from a previously vacant premises on the 1st July 2027 and qualifies for the waiver. The annual rates liability on the premises is €4,000. If Business A requests that the first waiver is applied in 2027, the waivers applied will be as follows.

Year	Applicable Rates Liability	Waiver Amount
2027 (Yr One)	€2,000 (July – December)	€1,500 (75% of annual rates liability)
2028 (Yr Two)	€4,000 (full year)	€2,000 (50% of annual rates liability)
2029 (Yr Three)	€4,000 (full year)	€1,000 (25% of annual rates liability)
	Total Waivers applied	€4,500

If Business A requests that the first waiver is applied in 2028, the waivers applied will be as follows:

Year	Applicable Rates Liability	Applicable Waiver
2028 (Yr One)	€4,000 (full year)	€3,000 (75% of annual rates liability)
2029 (Yr Two)	€4,000 (full year)	€2,000 (50% of annual rates liability)
2030 (Yr Three)	€4,000 (full year)	€1,000 (25% of annual rates liability)
	Total Waivers applied	€6,000

7. Exceptions

KCC retains the right to delay the commencement of the waiver application in certain circumstances, for example, if the account is subject to valuation revision at the time of application. In such a case, the commencement of the year one waiver may be delayed until the year of the updated valuation or the following year. This may be done if it is of advantage to the applicant.

8. Application Process

Applications will only be accepted through KCC's online application portal. The initial application must be accompanied by:

- Evidence of payment of contributions (if applicable) and rates.
- Copy of current Tax Clearance Certificate.
- Evidence of ownership of premises (e.g. Land Registry Certificate/Auctioneers letter) or minimum 12-month lease agreement.
- Statement confirming the business is new and not just relocating.
- Evidence that the business is active.

9. Transition from a Grant Scheme to a Waiver Scheme

From 2021 to 2025 KCC operated the Commercial Rates Incentive (Grant) Scheme that required a successful applicant who has moved into a vacant premises to pay the annual rates of that property in full before being refunded 75% of their rates payment as a grant in year one (to a maximum of €7,500), 50% in year two (to a maximum of €5,000) and 25% in year three (to a maximum of €2,500).

Any previously approved applicants for the Commercial Rates Incentive Grant Scheme were transitioned to the waiver scheme for waivers due in 2026. This will continue for any remaining applicants in their third year of the scheme for 2027.

10. Conclusion

The Commercial Rates Waiver Scheme aims to promote occupation of vacant premises across County Kildare by providing a financial incentive to potential businesses and entrepreneurs to consider moving into vacant properties. The waiver scheme operates alongside the five year limit on the application of vacancy relief and the KCC Shopfront Grant Scheme which supports business owners to improve the appearance of their shopfronts or commercial properties. Together these schemes aim to provide a balance between supporting local businesses in their efforts to open and maintain businesses in their localities while ensuring that every effort is made to get long term vacant properties occupied for the good of each local community.