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| **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** |
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| **Ratepayers in excluded categories may engage with local authorities to demonstrate serious impact from COVID 19 restrictions** |
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| PUBLIC SERVICE\* |
| VACANT PROPERTIES (all vacant property as is ordinarily understood for rates is excluded from the waiver, without exception)\* |
| **\*Appeals and application of the waiver to public service properties and vacant properties are not permitted under this circular.** |
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| **CENTRAL VALUATION LIST** |
| GLOBAL UTILITY NETWORKS ON THE CENTRAL VALUATION LIST |
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| **HOSPITALITY** |
| CENTRE FOR ASYLUM SEEKERS |
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| **FUEL/DEPOT** |
| OIL / FUEL DEPOT |
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| **INDUSTRIAL USES (all sub categories)** |
| 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) |

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| 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) |
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| **MISCELLANEOUS** |
| 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 |

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| RECYCLING CENTRE |  |
| SCHOOL |
| TANK, YARD |
| TERMINAL |
| TOLLS |
| TRAINING CENTER |
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| **RETAIL (SHOPS)** |
| BANK |
| BUILDING SOCIETY |
| CREDIT UNION |
| DEPARTMENT STORE\***\*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.** |
| SUPERMARKETS greater than 500M2 (Categories Supermarket 2 and Supermarket 3) |
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| **Retail (Warehouse)** |
| DIY SUPERSTORE |
| HARDWARE |
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| **MINERALS (all categories)** |
| LANDFILL SITE, - |
| MINE |
| QUARRY, - |
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| **OFFICE** |
| CAR PARK |
| CREDIT UNION |
| OFFICE (ALL PROPERTIES WITH USE OF OFFICE) |
| OFFICE (HOUSE), OFFICE (EMBASSY) |
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| **UTILITY** |
| BIKE STATIONS |
| BUS SHELTER |
| BUS STATION |
| EFFLUENT TREATMENT WORKS |
| NETWORK (LUAS) |
| NETWORK (CABLE) |
| NETWORK (STORM WATER) |
| NETWORK (WATER) |
| PIPELINE |
| PORT |
| PUMPING STATION |
| TAXI SHELTER |



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| TELEPHONE (KIOSK) |
| WINDFARMS |