

Vacancy Abatement Scheme 2024 - Terms and Conditions of the Scheme

1. The relevant property must be a commercially rated property in the Council's administrative area.
2. Complete and submit the Application for Abatement of Rates on Vacant Premises in a timely manner.
3. The Rate Collector should be notified at an early stage if the liable person believes that the property may become Vacant. It may be necessary for the Rate Collector to inspect the property before and after any period of vacancy, to certify any application submitted.
4. The Rate Collector must be notified within 10 working days of
 - (a) the property falling vacant, or
 - (b) a new tenant having been sourced.

Failure to do so may mean the Rate Collector cannot certify that the property was vacant for the period submitted and therefore the abatement cannot be allowed.

5. In addition to submitting the completed application form, the following information may be required:

In the case of demolition/redevelopment	The building contractor / architect must certify in writing the period (dates from & to) for which the property will not be capable of being occupied.
Where no suitable tenant can be obtained.	A Commercial Estate Agent must certify in writing: (a) that the property was available to let but no suitable tenant could be obtained & (b) the period (dates from & to) for which the property was vacant.

The Council may refuse any application which does not comply with these requirements or where the form is not accompanied by supporting documentation.

6. The scheme shall apply for the period 1st January to 31st December of the current year.
7. Applications for vacancy abatement for vacancy during 2024 can be made either during the course of 2024 or in early 2025. No more than 2 applications should be made each year.

Section 9 of the Local Government Rates & Other Matters Act 2019, as amended by the Historic and Archaeological Heritage & Miscellaneous Provisions Act 2023

[https://www.irishstatutebook.ie/eli/2019/act/24/section/9#:~:text=\(1\)%20In%20accordance%20with%20such,of%20time%20as%20may%20be](https://www.irishstatutebook.ie/eli/2019/act/24/section/9#:~:text=(1)%20In%20accordance%20with%20such,of%20time%20as%20may%20be)

<https://www.irishstatutebook.ie/eli/2023/act/26/enacted/en/html>

