

What are the exclusions to eligibility?

This credit does **not** apply to the following **Excluded Categories**:

- Public Service
- Global Utility Networks on the Central Valuation List
- Vacant Properties
- Individual Office Premises with an annual rates bill of €100k or greater in 2020*
- Individual Industrial Premises with an annual rates bill of €100k or greater in 2020*
- Supermarkets greater than 500M² (Categories Supermarket 2 and Supermarket 3)
- Data Centres
- Incinerator, Generating Stations
- Landfill Sites
- Network (Cable)
- Network (Storm Water)
- Network (Water)
- Windfarms
- Generating Stations
- Banks
- Building Societies
- Pharmaceutical manufacturing
- Computer/Technology/Electronic manufacturing
 - Premises contracted to provide services related to the COVID 19 pandemic to/on behalf of the State, where the State is already compensating for rates as part of the contract between the occupier or service provider and the State.

*Individual premises refers to all property valued under a single property number.

For the purposes of identifying properties in the excluded categories, the category of the main activity undertaken at the premises shall be deemed to be the category of the entire premises.