

Appendix C
Circular Fin 1/2021
Commercial Rates Waiver for First Quarter 2021

Valuation Categories and Uses Which are Automatically Eligible for the Q1 2021 Three-Month Commercial Rates Waiver
Hospitality
APART / HOTEL
CARAVAN PARK
CONFERENCE CENTRE
GUESTHOUSE
GUESTHOUSE, RESTAURANT
HOLIDAY COMPLEX
HOSTEL
HOTEL
HOTEL, NIGHT CLUB / DISCOTHEQUE
HOTEL, PUB
HOTEL, SPORTS & LEISURE CENTRE
PUB
PUB, GUESTHOUSE
PUB, OFF-LICENCE
PUB, RESTAURANT
Leisure
ACTIVITY CENTRE
ACTIVITY CENTRE, CAFE
AMUSEMENT CENTRE
BOWLING-ALLEY
CASINO
CINEMA
CLUB HOUSE
COMMUNITY HALL
DANCE STUDIO
EQUESTRIAN CENTRE, -
GOLF DRIVING RANGE
GYMNASIUM / FITNESS CENTRE
HERITAGE / INTERPRETATIVE CENTRE
MARINA, -
OPEN FARM

RACE TRACK (GREYHOUNDS)
RACE TRACK (HORSES)
RACE TRACK (MOTOR)
SNOOKER HALL
SPORTS & LEISURE CENTRE
STABLE
STADIUM
STUDIO
THEATRE
THEATRE, CAFE
THEATRE, PUB
THEME PARK
Miscellaneous Entertainment
ART GALLERY
EVENT SPACE
MUSEUM
QUAY / JETTY
Non Essential Retail (Shops)
Sub Category
ADULT SHOP
ADVENTURE / ARMY / CAMPING
ANTIQUA SHOP
ATM
AUCTIONEER
BETTING OFFICE
BOOKSHOP
BOOKSHOP, COFFEE SHOP
BRIDAL / FORMAL WEAR
CAFE
CAFE, RESTAURANT
CAFE, TAKE AWAY
CAFE, YOUTH CENTRE
CARD / STATIONERY / PRINT
CHARITY SHOP
CLOTHES SHOP
COFFEE SHOP, TAKE AWAY
COMPUTER SHOP
CONFECTIONERY
COSMETIC SHOP

CRAFT SHOP
CYCLE SHOP
DELICATESSEN
DEPARTMENT STORE*
*In general properties with the category “Department Store” are eligible. However properties with this category that operate as a supermarket, or sell food and/or 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.
DISCOUNT STORE
DRY CLEANERS / LAUNDERETTE
DRY CLEANERS / LAUNDERETTE, INTERNET CAFE
ELECTRICAL / ELECTRONIC
ELECTRICAL / ELECTRONIC, AMUSEMENT CENTRE
FASHION ACCESSORY
FLORIST
FURNITURE
GAME SHOP
GARDEN SHOP
HARDWARE / DIY
HOUSEHOLD GOODS
INTERNET CAFE
JEWELLERS
KIOSK
LIGHTING / LAMP
MARKET
MISCELLANEOUS
MOTOR ACCESSORIES
MUSIC-INSTRUMENTS
MUSIC-RECORDS / DVDS / VIDEOS
NURSERY (MOTHERCARE)
OFFICE SUPPLIES
PEN SHOP
PET SHOP
PHOTO PROCESSING SHOP
RESTAURANT (DRIVE THRU)
RESTAURANT
RESTAURANT, CAFE
RIGHT OF TRADING
SANDWICH / JUICE BAR
SANDWICH / JUICE BAR, TAKE AWAY
SHOE REPAIR / KEY CUT
SHOE SHOP

SHOP (OFFICES), AUCTIONEER
SHOP (OFFICES), TRAINING CENTER
SHOP
SHOP, AMUSEMENT CENTRE
SHOP, OFF-LICENCE
SHOP, PRINTING WORKS
SPORTS SHOP
TAILORING, ALTERATIONS, REPAIRS
TAXI OFFICE
TOURIST OFFICE
TOY SHOP
TRAVEL AGENCY
VEHICLE HIRE
VIDEO SHOP
Retail (Warehouse)
ACTIVITY CENTRE
CLOTHES SHOP
DISCOUNT
ELECTRICAL / ELECTRONIC
FURNISHINGS
HARDWARE
HOUSEHOLD GOODS
MOTOR ACCESSORIES
MOTOR SHOWROOM
NURSERY (MOTHERCARE)
OFF-LICENCE
PET SHOP
RETAIL WAREHOUSE
TILE
TOY SHOP
Ports & Aviation
AVIATION FUEL DEPOT, -
AIRPORT, TERMINAL
Essential Retail (excluding supermarkets)
BUTCHER
BUTCHERS / FISH MONGERS
ETHNIC FOOD SHOP
ETHNIC FOOD SHOP, BUTCHER

ETHNIC FOOD SHOP, OFF-LICENCE
GREENGROCER
HEALTH FOOD SHOP
INDIAN TAKE AWAY
NEWSAGENT
OFF-LICENCE
OFF-LICENCE, NEWSAGENT
PHARMACY
PHONE SHOP
POST OFFICE
POST OFFICE, NEWSAGENT
OPTICIAN
Supermarkets smaller than 500M2 (Supermarket 1 Category)
TAKE AWAY
Health
CLINIC
DAY CARE CENTRE
DENTAL WORKSHOP
HEALTH CENTRE / FARM
HOSPITAL
MEDICAL CENTRE / CLINIC
NURSING HOME
SURGERY (DOCTOR)
SURGERY (OPTICIAN)
SURGERY (OTHER)
SURGERY (PHYSIOTHERAPIST)
Service Stations
MOTORWAY SERVICE STATION, -
SERVICE STATION
MOTOR WASH
Personal care
BARBER
ETHNIC FOOD SHOP, HAIRDRESSING SALON
HAIRDRESSING SALON
TATTOO PARLOUR
OFFICE (HOUSE), BEAUTY SALON / MASSAGE
MISCELLANEOUS

CAR PARK (MULTISTOREY)
CAR PARK (OFFICE)
CAR PARK (OFFICE), YARD (STANDALONE)
CAR PARK (OTHER)
CAR PARK (RETAIL)
CAR PARK (SURFACE)
OFFICE
CAR PARK
Other Miscellaneous Categories
HOUSE, DAY CARE CENTRE
CRECHE