



For Office Use Only

LAI D NO: _____
V.O. NO: _____
CUSTOMER ID: _____

Application for Discharge of Rates in respect of Vacant Properties

Commercial Rates remain payable on vacant property. Where a property is vacant owners must complete this form and submit it to the Rates Department, along with relevant supporting documentation, in order to claim a discharge of rates on vacant premises. From January 2026 if a property is partially vacant or vacant for periods due to seasonality your demand is payable in full. Where the assessed commercial rates on a property in 2026 is greater than € 5,000 (exc. arrears) and a property is bona fide vacant for the purposes of letting or reconstruction then payment is due as follows (50% * (2026 rate demand less € 5,000))

Duty to provide information.

Ratepayers have a duty to give notice within 10 days to the local authority if they become aware that incorrect information is being held by the local authority and in default without reasonable excuse will be guilty of an offence on summary conviction and liable to a fine not exceeding €5,000.

Ratepayers have a duty to inform the local authority where they (i) cease to be a liable person, (ii) become a liable person, (iii) change their status as a liable person. and in default without reasonable excuse will be guilty of an offence on summary conviction and liable to a fine not exceeding €5,000.

Relevant Property Details

<i>Property Number: (This number can be found on your Rate Demand)</i>	
<i>Name of Business:</i>	
<i>Address of Property:</i> <i>(Please include your Eircode)</i>	

Applicant Details

<i>Name of Applicant:</i>	
<i>Customer ID:</i>	
<i>Contact Telephone Number:</i>	
<i>E-mail Address:</i>	
<i>Address of Applicant:</i> <i>(Please include your Eircode)</i>	

Period of Vacancy being claimed in this application:

Vacant from		Vacant To	
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The property is/has been vacant because:

- It has not been possible to find a suitable tenant at reasonable rent Complete S.2
- or
- It has been necessary to carry out additions, alternations or repairs Complete S.3

S.2 (Please complete where vacancy is due to being unable to find a suitable tenant)

<i>Has the property been advertised for lease/rent?</i> <i>Auctioneer/Letting Agent:</i>	YES	NO
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Please provide relevant supporting documentation such as an Auctioneer's letter, Newspaper or Online Advertisements, or other proof of the premises being advertised for let for the entire period of vacancy claimed.

S.3 (Please complete where vacancy is for the purpose of refurbishment, repairs etc.)

<i>Please give a brief description of the work undertaken:</i>	
<i>Planning Reference (if applicable)</i> <i>Cost or estimated cost of work?</i>	€

Please provide relevant supporting documentation such as a contract for works, contractor's invoices, photographic evidence, and any other relevant documentation which details work undertaken.

Section 4 – Declaration (Please complete in full)

I declare that I am the owner, or an agent appropriately delegated to act on their behalf, of the above-named property. I declare that the details furnished above are true, accurate, correct and complete to the best of my knowledge and belief, in that the premises were completely unoccupied during the period claimed.

I undertake to notify Carlow County Council if there is a change of circumstances relating to these premises between now and December 31st 2026 (if applicable).

I declare that no use was made by me of any part of or annex to the premises which may be included in the same rating or valuation of the premises where repairs were being carried out, and were not being reserved by me for my own contingent use on a suitable season or occasion and that the premises were not held in a state of furnished or partly furnished readiness for my own eventual occupation (if applicable).

Signature of Applicant: _____

Date: _____

Requirements to claim a discharge of rates on vacant commercial premises

- *The property must be vacant for the year in question*
- *The property must be available to let, and the owner is bone fide unable to find a suitable tenant at a reasonable rent*
- *The property must be vacant for the purpose of carrying out of additions, alterations or repairs*

Please return completed form, along with relevant supporting documentation covering the entire period of the claim to: Rates Department, Carlow County Council, County Buildings, Athy Road, Carlow

If you have any queries, please contact the Rates Department:

Tullow & Environs	Tel: 0599172490
Carlow Town Centre & Graiguecullen	Tel: 0599172489
Bagenalstown & Environs	Tel: 0599172488
Email Address	incomedept@carlowcoco.ie