

REAL ESTATE

COVID-19 Practical Considerations: Commercial Rates Rebate/Restart Grant to Assist Small Businesses

20 May 2020

Further to its [announcement](#) on 2 May 2020, the Government has published details of the restart grant for micro and small businesses based on a 2019 commercial rates waiver/rebate. Our initial briefing on the measures can be viewed [here](#).

The details of the restart grant, which the Government states is to help businesses with the costs associated with reopening and reemploying workers following COVID-19 closures, can be viewed [here](#).

Local authorities will administer the scheme whereby businesses in the Local Authorities Commercial Rates Payment

System can apply online (from Friday 22 May 2020) for a grant of between €2,000 and €10,000, equivalent to the rates bill of the business in 2019, if they meet the following conditions:

- turnover of less than €5m;
- between 1 and 50 employees;
- the business was closed and/or impacted by at least a 25% reduction in turnover to 30 June 2020;
- the business must commit to remain open or to reopen if it was closed; and
- the business must declare the intention to retain employees that are on the Temporary Wage Subsidy Scheme

(TWSS) and to reemploy staff on the Pandemic Unemployment Payment, where applicable.

Processing of applications and payment of the grant will be prioritised according to the scheduled reopening dates in the [Government's Roadmap for Reopening Society and Business](#).

The other measure announced by the Government on 2 May 2020 was a three month commercial rates waiver (effective 27 March 2020) for businesses forced to close due to public health requirements. The Government has yet to publish further details on this measure.

KEY CONTACTS



Kenneth Egan
Partner, Head of Real Estate
+353 1 920 1130
kenneth.egan@arthurcox.com



Deirdre Barrett
Partner
+353 1 920 1100
deirdre.barrett@arthurcox.com



Simon Hannigan
Partner
+353 1 920 1098
simon.hannigan@arthurcox.com



Brian O'Rourke
Partner
+353 1 920 1104
brian.orourke@arthurcox.com



Deirdre Sheehan
Partner
+353 1 920 1759
deirdre.sheehan@arthurcox.com



Órlaith Molloy
Partner
+353 1 920 1658
orlaith.molloy@arthurcox.com



John Walsh
Partner
+353 1 920 1105
john.walsh@arthurcox.com



Dearbhla Considine
Professional Support Lawyer
+353 1 920 1108
dearbhla.considine@arthurcox.com