

13th November 2025

To: The Mayor, Príomh Chomhairleoir and Each Member of Limerick City and County Council

Re: Proposed Small and Medium Business Support Scheme 2026

Introduction

The proposed Small and Medium Business Support scheme will pay a financial support to occupiers of commercial properties with a total annual commercial rate bill of between €1 and €30,000 in 2026, subject to the Scheme being approved by Council on the basis of the following parameters:

- **The support payment aimed specifically at small and medium-sized businesses will be 15% of 2026 rates subject to a maximum limit of €1,500.**

Terms and conditions of the Scheme

Applicants must occupy a commercially rated property in Limerick which meets the following criteria:

- Total commercial rates invoice(s) must be between €1 and €30,000 in 2026.
- The Commercial Rates for 2026 relating to the relevant account must be paid in full by 30th June 2026 - this date applies if using any payment method other than Direct Debit.
- Applicants paying by Direct Debit or (on an approved) Payment Plan are eligible provided the commercial rates account is paid in full by 31st December 2026
- Applications can be made online through [www.Limerick.ie/Council/SME-Application form](http://www.Limerick.ie/Council/SME-Application-form).

Exceptions

- Pipeline, Mast/Antenna, Generating Station, Global Valuations and ATM.
- Accounts where the total commercial rates charge is greater than €30,000.
- Vacant Property.

The Council are asked to consider the adoption of the Small and Medium Business Support Scheme 2026 in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Matthew White

Director of Finance, Economic Development, ICT and Digital Services