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*Status: Point in time view as at 11/12/2023.*

*Changes to legislation: There are currently no known outstanding effects for the The Rates (Localised Flooding) (Emergency Relief) Regulations (Northern Ireland) 2023. (See end of Document for details)*

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## STATUTORY RULES OF NORTHERN IRELAND

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# 2023 No. 198

## RATES

### The Rates (Localised Flooding) (Emergency Relief) Regulations (Northern Ireland) 2023

*Made - - - - 4th December 2023*

*Coming into operation 11th December 2023*

The Department of Finance<sup>(1)</sup> makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977<sup>(2)</sup>

#### Citation and commencement

1. These Regulations may be cited as the Rates (Localised Flooding) (Emergency Relief) Regulations (Northern Ireland) 2023 and shall come into operation on 11th December 2023.

#### Commencement Information

**II** Reg. 1 in operation at 11.12.2023, see [reg. 1](#)

#### Interpretation

2. In these Regulations—

“the 1977 Order” means the Rates (Northern Ireland) Order 1977;

“the 2010 Regulations” means the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010<sup>(3)</sup>;

“council” has the same meaning as in section 148 of the Local Government (Northern Ireland) Act 1972<sup>(4)</sup>;

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(1) The reference to the Department of Finance was amended to the Department of Finance and Personnel by Article 39 of, and Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (2006 No.2954 (N.I.18)). The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.))

(2) S.I. 1977/2157 (N.I. 28); Article 31C was substituted by section 1 of the Rates (Amendment) Act (Northern Ireland) 2009 and amended by section 7 of the Financial Provisions Act (Northern Ireland) 2014 (c.6 (N.I.))

(3) S.R. 2010 No.4 as amended by S.R.2012 No.106, S.R.2013 No.46, S.R.2014 No.68, S.R.2015 No. 123, S.R.2016 No. 26, S.R.2017 No. 72, S.R.2018 No.61, S.R.2019 No. 44, S.R. 2020 No. 91, S.R. 2021 No. 111, S.R. No 51 and S.R. 2022 No. 295

(4) 1972 c. 9

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“excepted hereditament” means a hereditament which falls within a class of hereditament described in the Schedule;

“listed for the purposes of these Regulations” means listed by a council as a hereditament which was subjected to localised flooding between 29th October 2023 and 18th November 2023;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975(5);

“specified hereditament” means a hereditament—

- (a) which is, or would fall to be, shown in the NAV list from 27th October 2023;
- (b) the NAV of which does not exceed £600,000;
- (c) in respect of which there is a rates liability during the period between 29th October 2023 and 31st March 2024;
- (d) which has been listed for the purposes of these Regulations; and
- (e) which is not an excepted hereditament;

“specified year” means the year ending before the 1st April 2024; and

“statutory undertaker” means persons authorised or licenced by any statutory provision to carry on any railway, road transport, water transport, inland navigation or dock undertaking, or a gas undertaker, an electricity undertaker, a water undertaker or a sewerage undertaker.

#### Commencement Information

**I2** Reg. 2 in operation at 11.12.2023, see [reg. 1](#)

#### Reduction of rates in respect of specified hereditaments

**3.** Subject to the condition in regulation 5, where liability for rates for a specified hereditament occurs on or after 29th October 2023 the amount which, apart from these Regulations, would be payable during a specified year shall be reduced by 100% in respect of the period between that liability commencing and—

- (a) 31st March 2024; or
- (b) the date on which that liability ceases,

whichever is earlier.

#### Commencement Information

**I3** Reg. 3 in operation at 11.12.2023, see [reg. 1](#)

#### Treatment of mixed hereditaments

**4.** In any case where a hereditament has both a net annual value and a capital value, regulation 3 shall apply as if a reference to any amount payable on account of a rate on a specified hereditament is a reference to the net annual value of the hereditament.

#### Commencement Information

**I4** Reg. 4 in operation at 11.12.2023, see [reg. 1](#)

### Condition for reduction of rates in certain circumstances

5. The condition referred to in regulation 3 is that where rates in respect of a specified hereditament are payable by the owner rather than the occupier, it must appear to the Department that a sum equal to the amount of any reduction under these Regulations will be applied for the benefit of that occupier.

#### Commencement Information

I5 Reg. 5 in operation at 11.12.2023, see [reg. 1](#)

### Reduction under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010

6. A reduction applicable to a specified hereditament by virtue of these Regulations is to be applied after any reduction applied to the hereditament by virtue of the 2010 Regulations.

#### Commencement Information

I6 Reg. 6 in operation at 11.12.2023, see [reg. 1](#)

### Recoverable amounts

7. Any amount of rate relief determined in accordance with these Regulations which is subsequently found to have been paid—

- (a) in error; or
- (b) in excess of entitlement,

shall be recoverable by the Department as rates due and payable.

#### Commencement Information

I7 Reg. 7 in operation at 11.12.2023, see [reg. 1](#)

Sealed with the Official Seal of the Department of Finance on 4th December 2023.

(L.S.)

*Sharon Magee*  
A senior officer of the Department of Finance

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## SCHEDULE

Regulation 2

### EXCEPTED HEREDITAMENTS

1. A hereditament which is occupied by a Northern Ireland department or by a Minister of the Crown or by any officer or body exercising functions on behalf of the Crown.

#### Commencement Information

**I8** Sch. para. 1 in operation at 11.12.2023, see [reg. 1](#)

2. A hereditament which is occupied by a body established by or under a statutory provision or by a statutory undertaker.

#### Commencement Information

**I9** Sch. para. 2 in operation at 11.12.2023, see [reg. 1](#)

3. A telecommunications hereditament which is used or intended to be used for the purposes outlined within regulation 3 of the Valuation (Telecommunications, Natural Gas and Water) Regulations (Northern Ireland) 2010<sup>(6)</sup>.

#### Commencement Information

**I10** Sch. para. 3 in operation at 11.12.2023, see [reg. 1](#)

4. A hereditament which is used only for, or in connection with, telecommunications masts and towers.

#### Commencement Information

**I11** Sch. para. 4 in operation at 11.12.2023, see [reg. 1](#)

5. A hereditament which is wholly or mainly used for the purposes of generating power by means of :-

- (a) biomass;
- (b) biofuels;
- (c) anaerobic digestion;
- (d) land fill gas;
- (e) fuel cells;
- (f) photovoltaics;
- (g) water (including waves and tides);
- (h) wind;
- (i) solar power;
- (j) geothermal sources;
- (k) heat from air; water or the ground;

<sup>(6)</sup> [S.R. 2010 No.431](#) as amended by [S.R. 2014 No.67](#), [S.R. 2018 No.67](#) and [S.R. 2019 No. 198](#)

(l) combined heat and power systems.

**Commencement Information**

**I12** Sch. para. 5 in operation at 11.12.2023, see [reg. 1](#)

6. A hereditament which is wholly owned by the Northern Ireland Housing Executive or a housing association registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992<sup>(7)</sup>

**Commencement Information**

**I13** Sch. para. 6 in operation at 11.12.2023, see [reg. 1](#)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for emergency rate relief in respect of specified hereditaments for the financial year ending before 1st April 2024. The relief is being provided in order to provide support to businesses as a result of severe localised flooding that occurred in Northern Ireland between 29th October 2023 and 18th November 2023.

Regulation 3 removes any rates liability that arises for specified hereditaments between 29th October 2023 and 1st April 2024.

Regulation 4 allows for the removal of liability under regulation 3 to apply to the NAV element of a mixed hereditament that appears on the non-domestic valuation list.

Regulation 5 provides that where rates are payable by the owner rather than the occupier of a business hereditament, the reduction of rates is conditional on the owner applying the amount of the reduction for the benefit of the occupier.

Regulation 6 makes provision to ensure that the relief provided under these Regulations is applied after the rate relief provided under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 ([S.R. 2010 No. 4](#)) as amended.

Regulation 7 makes provision that an amount of rate relief, determined in accordance with these Regulations, and subsequently found to have been paid in excess of entitlement shall be recoverable by the Department as rates due and payable.

The Schedule to the Regulations provides for what will constitute an excepted hereditament for the purposes of the Regulations.

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(7) [S.I. 1992/1725 \(N.I. 15\)](#)

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