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*Status: Point in time view as at 11/12/2023.*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 No.2) (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. 199

## RATES

### The Rates (Localised Flooding No.2) (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 No. 2) (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>;

“the 2023 Regulations” means the Rates (Localised Flooding) (Emergency Relief) Regulations (Northern Ireland) 2023<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) S.R. 2023 No. 198

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

“specified hereditament” means a hereditament—

- (a) in the NAV list;
- (b) which was unoccupied prior to the 29th October 2023
- (c) which becomes newly occupied, by a person eligible for support under the 2023 Regulations, on or after 29th October 2023; and
- (d) the NAV of which does not exceed £600,000;

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

#### 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 the 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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## 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 who have had to temporarily relocate 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 1st November 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.

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