

2020 No. 92

RATES

**The Rates (Coronavirus) (Emergency Relief) Regulations
(Northern Ireland) 2020**

Made - - - - *1st June 2020*

Coming into operation - *23rd June 2020*

The Department of Finance^(a) makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977^(b).

Citation and commencement

1. These Regulations may be cited as the Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2020 and shall come into operation on 23rd June 2020.

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^(c);

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

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

“specified hereditament” means a hereditament—

(a) which is, or would fall to be, shown in the NAV list from 1st April 2020;

(b) the NAV of which does not exceed £3,800,000;

(c) in respect of which there is a rates liability between 1st April 2020 and 31st July 2020; and

(d) which is not an excepted hereditament;

“specified year” means the year ending before the 1st April 2021; and

(a) 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.)).

(b) 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.)).

(c) 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, and S.R.2019 No. 44.

(d) 1975 c.26

“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.

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 1st April 2020 the amount which, apart from these Regulations, would be payable during a specified year shall be reduced by 100% for the period between that liability commencing and—

- (a) 31st July 2020; or
- (b) the date on which that liability ceases,

whichever is the earlier.

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.

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.

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.

Sealed with the Official Seal of the Department of Finance on 1st June 2020



Alan Brontë
A senior officer of the Department of Finance

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.
2. A hereditament which is occupied by a body established by or under a statutory provision or by a statutory undertaker.
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(a).
4. A hereditament which is used only for, or in connection with, telecommunications masts and towers.
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;
 - (l) combined heat and power systems.
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(b).

(a) S.R. 2010 No.431 as amended by S.R. 2014 No.67, S.R. 2018 No.67 and S.R. 2019 No. 198
(b) S.I 1992/1725 (N.I. 15)

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 2021. The relief is being provided in order to provide support to businesses as a result of the serious and imminent threat to public health from the virus known as Coronavirus or “Severe acute respiratory syndrome coronavirus 2”, which causes the disease known as “COVID-19”.

Regulation 3 removes rates liability that arises for specified hereditaments between 1st April 2020 and 31st July 2020.

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.

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

© Crown copyright 2020

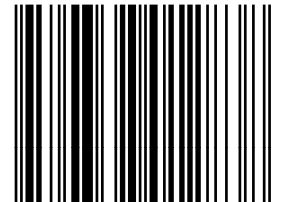
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty’s Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

£4.90

NI202006011011 06/2020 19585

<http://www.legislation.gov.uk/id/nistr/2020/92>

ISBN 978-0-33-801283-8



9 780338 012838