
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 116

RATES

The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2021

Made - - - - *30th April 2021*

Coming into operation *7th May 2021*

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

Citation and commencement

1. These Regulations may be cited as the Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2021 and shall come into operation on 7th May 2021.

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⁽³⁾;

“airports” means the Belfast International Airport, the City of Derry Airport and the George Best Belfast City Airport;

“excepted hereditament” means a hereditament which falls within a class of hereditament described in Schedule 1;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975⁽⁴⁾;

“newspaper” means a daily, Sunday or local (other than daily or Sunday) newspaper circulating in Northern Ireland.

(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 and S.R. 2020 No. 91.

(4) 1975 c.26

“retail hereditament” means a hereditament that is used for the retail sale of goods to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business, but does not include a hereditament whose retail floor space —

- (a) is greater than 500m² Net Internal Area (NIA) and is wholly or mainly used for the retail sale of food and household goods; or
- (b) is wholly or mainly used for the retail sale of intoxicating liquor and licensed under Article 5(1)(b) of the Licensing (Northern Ireland) Order 1996(5);

“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 £3,250,000;
- (c) in respect of which there is a rates liability between 1st April 2021 and 31st March 2022;
- (d) which is intended for use, or is wholly or mainly used, as a hereditament that falls within the classes of hereditaments described in Schedule 2; and
- (e) which is not an excepted hereditament;

“specified year” means the year ending before the 1st April 2022; and

“statutory undertaker” means persons authorised or licensed 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 2021 the amount which, apart from these Regulations, would be payable during a specified year shall be reduced by 100% for the period between 1st April 2021 and—

- (a) 31st March 2022; 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.

Reduction after the application of Article 43 of the Rates (Northern Ireland) Order 1977

7. A reduction applicable to a specified hereditament by virtue of these Regulations is to be applied after any reduction applied to that hereditament due to it being distinguished in the NAV list as a result of Article 43(1) of the Rates (Northern Ireland) Order 1977.

Application to disapply a reduction of rates in respect of a specified hereditament

8. The Department may disapply any reduction of rates under regulation 3 where a person, to whom that provision applies, makes an application to the Department.

9. An application under regulation 8 shall contain information and be provided in the format that the Department has requested.

Sealed with the Official Seal of the Department of Finance on 30th April 2021

(L.S.)

Alan Brontë
A senior officer of the Department of Finance

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SCHEDULE 1

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 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⁽⁶⁾

SCHEDULE 2

Regulation 2

CLASSES OF SPECIFIED HEREDITAMENTS

Class 1 – Hospitality

1. Restaurants licensed under Article 5(1)(e) of the Licensing (Northern Ireland) Order 1996⁽⁷⁾
2. Unlicensed restaurants.
3. Cafés.
4. Coffee shops.
5. Bistros.
6. Snack bars.
7. Public houses licensed under Article 5(1)(a) of the Licensing (Northern Ireland) Order 1996.

Class 2 - Tourism

8. Bed and breakfast accommodation.
9. Camping sites.
10. Caravan sites as defined by section 17 of the Caravans Act (Northern Ireland) 2011⁽⁸⁾
11. Chalets, holiday huts or bothies.
12. Guest houses.
13. Hotels.
14. Hostels, where no significant element of care is provided.
15. Self-catering holiday accommodation.
16. Timeshare accommodation.
17. Tourist attractions or tourist facilities.

Class 3 - Leisure

18. Cinemas.
19. Theatres.

⁽⁶⁾ S.I. 1992/1725 (N.I. 15)
⁽⁷⁾ S.I. 1996 / 3158 (N.I. 22)
⁽⁸⁾ 2011 c. 12

20. Nightclubs.
 21. Bingo halls.
 22. Concert halls.
 23. Music venues.
 24. Public exhibition centres.
 25. Museums and galleries.
 26. Betting shops.
 27. Amusement arcades or centres.
 28. Premises granted an amusement permit under Article 108(1)(c) and (ca) of the Betting, Gaming, Lotteries and Amusements Order (Northern Ireland) 1985⁽⁹⁾ or premises granted a pleasure permit under Article 157 of the Betting, Gaming, Lotteries and Amusements Order (Northern Ireland) 1985⁽¹⁰⁾.
 29. Sporting premises, sports grounds and associated sport clubs.
 30. Skating rinks.
 31. Fitness studios, gymnasiums, swimming pools, bowling alleys, child play centres, soft play areas, leisure centres or leisure facilities.
 32. Sports courts
 33. Outdoor activity centres.
 34. Ticket offices.
 35. Recreation grounds.
 36. Funfairs.
 37. Equestrian Centres.
- Class 4 - Retail and Retail Services
38. Retail hereditaments.
 39. Post offices
 40. Barbers.
 41. Hair salons, nail or beauty services.
 42. Tattoo parlours or piercing parlours.
 43. Shoe repairs.
 44. Key cutting.
 45. Photo processing.
 46. Laundrettes and dry cleaners.
 47. Clothing repair or alterations.
 48. Tailors or dressmakers.
 49. Vehicle or tool hire.

⁽⁹⁾ [S.I. 1985 No. 1204 \(N.I. 11\)](#); Article 108(1) (c) and (ca) were inserted by Article 10(1)(a) of The Betting and Gaming (Northern Ireland) Order 2004 ([S.I. 2004 No. 310 \(N.I. 1\)](#)).

⁽¹⁰⁾ [1985 No. 1204 \(N.I. 11\)](#)

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50. Car washing.
 51. Repair of domestic electronic or domestic electrical goods.
 52. Travel agencies or tour operators.
 53. Taxi ordering depots.
 54. Fast food retail outlets.
 55. Garden centres.
 56. Market places, including showrooms, within which retail goods are exhibited for sale to members of the public.
 57. Car or caravan showrooms.
 58. Auction houses.
- Class 5 - Other
59. Airports
 60. Children's day-care or nurseries.
 61. An industrial business occupying an industrial hereditament distinguished in the NAV list as a result of Article 43 of the Rates (Northern Ireland) Order 1977.
 62. A newspaper business occupying premises used for the purpose of regular production of published newspapers for sale to the general public.
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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 2022. The relief is being provided in order to provide support to businesses as a result of the 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 2021 and 31st March 2022.

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 any reduction to rates liability provided under these Regulations is applied after any reduction in liability provided under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 ([S.R. 2010 No. 4](#)) as amended.

Regulation 7 makes provision to ensure that any reduction to rates liability provided under these Regulations is applied after any reduction in the rates liability for that hereditament due to it being distinguished in the NAV list as a result of Article 43(1) of the Rates (Northern Ireland) Order 1977.

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Regulation 8 permits a person, in respect of whom a reduction under regulation 3 is applied, to make application to the Department to have that reduction disregarded.

Schedule 1 to the Regulations provides for what will constitute an excepted hereditament for the purposes of the Regulations.

Schedule 2 to the Regulations outlines what will constitute the classes designated for the purposes of a specified hereditament.