

2021 No. 24

RATES

The Rates (Coronavirus) (Emergency Relief) (No. 2) (Amendment) Regulations (Northern Ireland) 2021

Made - - - - - *3rd February 2021*

Coming into operation - - - - - *5th February 2021*

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) (No. 2) (Amendment) Regulations (Northern Ireland) 2021 and shall come into operation on 5th February 2021.

Amendments to the Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020

2. The Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020 shall be amended in accordance with regulations 3 to 5.

3. In regulation 2, after the definition of “Minister of the Crown” insert-

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

4. After regulation 6 insert-

“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(c) of the Rates (Northern Ireland) Order 1977.”

5. In Schedule 2, after paragraph 61 insert-

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- (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) Article 43 was amended by paragraph 27 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (2006 No. 2954 (N.I. 18))

“62. 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.

63. A newspaper business occupying premises used for the purpose of regular production of published newspapers for sale to the general public.”.

Sealed with the Official Seal of the Department of Finance on 3rd February 2021.

(L.S.)

Alan Brontë
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020. Those Regulations provide 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 1 provides for citation and commencement.

Regulations 2 to 5 provide for amendments to the Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020 in order to reflect the decision of the Northern Ireland Executive to include industrial hereditaments distinguished in the NAV list for the purposes of Article 43 of the Rates (Northern Ireland) Order 1977, and local newspaper production facilities.

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