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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 198**

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

**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(1);

“council” has the same meaning as in section 148 of the Local Government (Northern Ireland) Act 1972(2);

“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(3);

“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

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(1) 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  
(2) 1972 c. 9  
(3) 1975 c.26

*Status: Point in time view as at 11/12/2023.*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

“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

**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.