STATUTORY RULES OF NORTHERN IRELAND

2022 No. 80

RATES

The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2022

Made - - - -	*3rd March 2022*
Coming into operation	*1st April 2022*

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

Citation and commencement

1. These Regulations may be cited as the Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2022 and shall come into operation on 1st April 2022.

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**);

"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(**4**);

"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;

(**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 and S.R. 2021 No. 111.

(**4**) 1975 c.26

(c) in respect of which there is a rates liability between 1st April 2022 and 30th April 2022; and

(d) which is not an excepted hereditament;

"specified year" means the year ending before the 1st April 2023; 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 2022 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) 30th April 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.