Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY RULES OF NORTHERN IRELAND

2020 No. 144

RATES

The Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020

Made - - - -	*17th July 2020*
Coming into operation	*1st August 2020*

The Department of Finance [F1] makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977 [F2].

F1 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.)

F2 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.))

Citation and commencement

1. These Regulations may be cited as the Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020 and shall come into operation on 1st August 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 [F3];

"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 [F4];

[[F5]"newspaper" means a daily, Sunday or local (other than daily or Sunday) newspaper circulating in Northern Ireland.**]**

"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 [F6];

"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 August 2020 and 31st March 2021;

(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 2021; 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.

F3 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.
F4 1975 c.26
F5 Words in reg. 2 inserted (5.2.2021) by The Rates (Coronavirus) (Emergency Relief) (No. 2) (Amendment) Regulations (Northern Ireland) 2021 (S.R. 2021/24), regs. 1, **3**
F6 S.I. 1996 / 3158 (N.I. 22)

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 1st August 2020 and−

(a) 31st March 2021; 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.

[F7Reduction 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 of the Rates (Northern Ireland) Order 1977.**]**

F7 Reg. 7 inserted (5.2.2021) by The Rates (Coronavirus) (Emergency Relief) (No. 2) (Amendment) Regulations (Northern Ireland) 2021 (S.R. 2021/24), regs. 1, **4**

Sealed with the Official Seal of the Department of Finance on 17th July 2020

L.S.

Alan Brontë
A senior officer of the
Department of Finance

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 [F8]

F8 S.I. 1992/1725 (N.I. 15)

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 [F9]

F9 S.I. 1996 / 3158 (N.I. 22)

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 [F10]

F10 2011 c. 12

11. Chalets, holiday huts or bothies.

12. Guest houses.

13. Hotels.