
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 86

FINANCIAL ASSISTANCE

The Financial Assistance (Coronavirus) (Industrial Business) Regulations (Northern Ireland) 2021

Made - - - - 30th March 2021

Coming into operation 31st March 2021

The Department of Finance⁽¹⁾ in exercise of the powers conferred by sections 1(2) and 3 of the Financial Assistance Act (Northern Ireland) 2009 ⁽²⁾, makes the following Regulations.

The Department of Finance has been designated as a relevant Department under section 1(3)(a) of that Act.

The Regulations are made with the approval of the Executive Office.

Citation and commencement

1. These Regulations may be cited as The Financial Assistance (Coronavirus) (Industrial Business) Regulations (Northern Ireland) 2021 and come into operation on 31st March 2021.

The Coronavirus Financial Assistance (Industrial Business) Scheme 2021

2. The Department of Finance makes the Scheme set out in the Schedule.

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

(L.S.)

Alan Brontë
A senior officer of the Department of Finance

(1) 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) 2009 c. 2

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Approved by the Executive Office
Sealed with the Official Seal of the Executive Office on 30th March 2021.

(L.S.)

Neill Jackson
A senior officer of the Executive Office

SCHEDULE

Regulation 2

The Coronavirus Financial Assistance (Industrial Business) Scheme 2021

Citation and interpretation

1.—(1) This Scheme may be cited as the Coronavirus Financial Assistance (Industrial Business) Scheme 2021 and applies in respect of the financial year ending on 31st March 2021.

(2) In this Scheme:—

“Coronavirus Financial Assistance (Industrial Business)” means financial assistance provided under this Scheme;

“the Department” means the Department of Finance;

“hereditament” means a hereditament as defined by Article 2(2) of the Rates Order;

“industrial business” means a business which is the occupier of an industrial hereditament;

“industrial hereditament” means a hereditament with a net annual value of between £15,001 and £51,000, which was distinguished in the NAV list as a result of Article 43 of the Rates (Northern Ireland) Order 1977, and was occupied, on 1st March 2021;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975(3);

“NAV list” means the NAV list (which came into force on 1st April 2020) as defined by Article 2(2) of the Rates Order;

“net annual value” means a net annual value as defined by Article 2(2) of the Rates Order;

“occupier” means an occupier for the purposes of the Rates Order;

“the Insolvency Order” means the Insolvency (Northern Ireland) Order 1989(4);

“the Rates Order” means the Rates (Northern Ireland) Order 1977(5);

“Small Business Support Grant” means the £10,000 grant administered by the body known as Invest Northern Ireland, in respect of which applications closed on Wednesday 20 May 2020, to businesses eligible for relief under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010(6);

“statutory undertaker” means persons authorised 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 or the airport operator (within the meaning of the Airports (Northern Ireland) Order 1994(7)) of any airport to which Article 25 of that Order applies.

Eligibility

2.—(1) Subject to sub-paragraph (2), an award shall be granted under this scheme where paragraph 3 applies.

(2) The Department may require an application to be made in respect of determining eligibility under this paragraph, and any such application shall contain information and be provided in the format that the Department has requested.

(3) 1975 c. 26

(4) S.I. 1989/2405 (N.I. 19)

(5) S.I. 1977/2157 (N.I. 28)

(6) S.R. 2010 No. 4

(7) S.R. 2010 No. 4

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3.—(1) Subject to sub-paragraph (2) an industrial business is eligible under this scheme to financial assistance of £25,000.

(2) Where an industrial business has properly received a Small Business Support Grant, they shall be eligible under this scheme to financial assistance of £15,000 only.

4. Paragraph 3 shall not apply—

- (a) in relation to a Northern Ireland department or a Minister of the Crown or any officer or body exercising functions on behalf of the Crown;
- (b) in relation to a body established by or under a statutory provision or by a statutory undertaker;
- (c) in relation to the Northern Ireland Housing Executive or a housing association registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992⁽⁸⁾;
- (d) in respect of any hereditament where the person entitled to possession of that hereditament is so entitled in the capacity of liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency Order;
- (e) in respect of any hereditament where there subsists in respect of the estate of the person entitled to possession of that hereditament, a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency Order;
- (f) in respect of any hereditament where the person entitled to possession of that hereditament is—
 - (i) a company in administration within the meaning of paragraph 2 of Schedule B1 to the Insolvency Order or is subject to an administration order made under the former administration provisions within the meaning of Article 2 of the Insolvency (2005 Order) (Transitional Provisions and Savings) Order (Northern Ireland) 2006⁽⁹⁾; or
 - (ii) a company which is subject to a winding-up order made under the Insolvency Order or which is being wound up voluntarily under that Order.

Multiple occupiers

5.—(1) A person deemed to be a multiple occupier under this paragraph shall be treated as occupying only one property for the purposes of this scheme.

(2) A person shall be deemed to be a multiple occupier where—

- (a) a person occupying a hereditament occupies; or
- (b) a person occupying a hereditament and persons connected with that person occupy (whether jointly or severally),

more than one hereditament which is, or would fall to be, shown in the NAV list.

(3) For the purposes of sub-paragraph (2)—

- (a) a person who is a partner in a partnership is connected with any partner in the partnership;
- (b) a person (“A”) and a company are connected if A has control of the company;
- (c) a company and another company are connected if the same person has control of both companies.

(4) Without prejudice to sub-paragraph (3), a person (“B”) is connected with another person (“C”) for the purposes of sub-paragraph (2) if—

- (a) B occupies a hereditament on behalf of C; or

⁽⁸⁾ S.I. 1992/1725 (N.I. 15)

⁽⁹⁾ S.R. 2006 No. 22

(b) B and C occupy different hereditaments on behalf of a third person.

(5) In this paragraph—

“company” includes a body corporate or an unincorporated association but does not include a partnership; and

“control” is to be read in accordance with sections 450 and 451 of the Corporation Tax Act 2010(10).

Information

6.—(1) In addition to any application made under paragraph 2, the Department may use information obtained for the purposes of the Rates Order, or provided by a district council for the purposes of these Regulations, in determining whether a person is eligible for Coronavirus Financial Assistance (Industrial Business).

(2) The Department may request and obtain information held by a district council for the purposes of determining whether a person is eligible for Coronavirus Financial Assistance (Industrial Business).

(3) The Department may share or obtain information in relation to eligibility for Coronavirus Financial Assistance (Industrial Business) with, or from, another Northern Ireland department.

Award of Coronavirus Financial Assistance

7.—(1) Where the Department is satisfied that a person is eligible for the purposes of paragraph 3 it shall award Coronavirus Financial Assistance (Industrial Business) in accordance with this Scheme.

(2) A person to whom sub-paragraph (1) applies may choose to forgo any award of Coronavirus Financial Assistance (Industrial Business) under this Scheme by providing written notification to the Department.

Discontinuance of award

8. Where the Department is no longer satisfied that an award made in accordance with paragraph 9 is properly payable, payment shall be suspended while the matter is investigated, and shall be discontinued thereafter unless the Department is satisfied that the person is eligible for the assistance received.

Recovery

9.—(1) Any amount of award made in accordance with paragraph 7, and which is subsequently found to have been paid contrary to that paragraph, shall be recoverable by the Department from any person to whom such an award was made.

(2) For the purposes of sub-paragraph (1), the Department may recover an amount as an offset against any other award of Covid-19 financial assistance.

Review of the scheme

10. The operation of the Coronavirus Financial Assistance (Industrial Business) scheme as laid out in this Schedule shall be reviewed by the Department 28 days after the coming into operation of these Regulations and every 28 day period thereafter.

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11. A review under paragraph 10 shall include an assessment of the ongoing cost of the provision to the Department.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for financial assistance to be awarded to industrial businesses as a result of the ongoing economic impact of the Covid-19 pandemic.

Regulation 1 provides for citation and commencement.

Regulation 2 provides for the financial assistance scheme set out in the Schedule.