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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for emergency 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.

Regulation 2 provides for the interpretation of the Regulations, and includes provision outlining that retail hereditaments will not include hereditaments whose retail floor space is greater than a 500m<sup>2</sup> Net Internal Area (NIA) used either wholly or mainly for the retail sale of food, or wholly or mainly for the sale of retail sale of food with household goods. The regulation also excludes hereditaments wholly or mainly used for the retail sale of intoxicating liquor from the definition of retail hereditament.

Regulation 3 removes rates liability that arises for specified hereditaments between 1st August 2020 and 31st March 2021.

Regulation 4 allows for the removal of liability under regulation 3 to apply to the NAV element of a mixed hereditament that appears on the non-domestic valuation list.

Regulation 5 provides that where rates are payable by the owner rather than the occupier of a business hereditament, the reduction of rates is conditional on the owner applying the amount of the reduction for the benefit of the occupier.

Regulation 6 makes provision to ensure that the relief provided under these Regulations is applied after the rate relief provided under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 (S.R. 2010 No. 4) as amended.

Schedule 1 to the Regulations provides for what will constitute an excepted hereditament for the purposes of the Regulations.

Schedule 2 to the Regulations outlines what will constitute the classes designated for the purposes of a specified hereditament.

**Changes to legislation:**

There are currently no known outstanding effects for the The Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020.