

EXPLANATORY MEMORANDUM TO

The Rates (Coronavirus) (Electronic Communications) Order (Northern Ireland) 2020

S.R. 2020 No. 201

1. Introduction

- 1.1. This Explanatory Memorandum has been prepared by the Department of Finance ("the Department") to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2. The Statutory Rule is made under sections 1 and 2 of the Electronic Communications Act (Northern Ireland) 2001 and is subject to the negative resolution procedure.

2. Purpose

- 2.1. This Order amends Article 62(1) of the Rates (Northern Ireland) Order 1977 ("the 1977 Order") so as to allow for the electronic service of a certificate under Article 49(2) of the 1977 Order of an alteration made in a valuation list and a notice under Article 49(3) of the 1977 Order of a decision that no alteration should be made in a valuation list.
- 2.2. Article 1 provides for citation and commencement.
- 2.3. Article 2 makes an amendment so as to permit the electronic delivery of a certificate made under Article 49(2), and a notice made under Article 49(3), of the 1977 Order.
- 2.4. Article 3 defines the term "electronic communication" for the purposes of the Order.

3. Background

- 3.1. Due to the impact of the Covid-19 outbreak in Northern Ireland, the Department is taking emergency steps to implement an additional means of service for such certificates so as to ease the operational impacts of the pandemic.

4. Consultation

- 4.1. These are emergency Regulations made in tandem with the wider response to COVID-19.

5. Equality Impact

- 5.1. These are emergency Regulations made in tandem with the Northern Ireland Executive's wider response to COVID-19 and have general application.

6. Regulatory Impact

- 6.1. These Regulations are implemented in order to secure continuity of service for business ratepayers due to the operational restrictions resulting from the COVID-19 pandemic.

7. Financial Implications

7.1. There are no financial implications for the Department in respect of the Rule.

8. Section 24 of the Northern Ireland Act 1998

8.1. It is the view of the Department of Finance that this Order is compatible with section 24 of the Northern Ireland Act 1998.

9. EU Implications

9.1. None associated with this Statutory Rule.

10. Parity or Replicatory Measure

10.1. Not applicable.

11. Additional Information

11.1. Not applicable.