

2020 No. 308

RATES

**The Rate Relief (Coronavirus) (Amendment) Regulations
(Northern Ireland) 2020**

Made - - - - *7th December 2020*

Coming into operation - *4th January 2021*

The Department of Finance^(a) makes the following Regulations in exercise of the powers conferred by Article 30A of the Rates (Northern Ireland) Order 1977^(b).

Citation and Commencement

1. These Regulations may be cited as the Rate Relief (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020 and shall come into operation on 4th January 2021.

Amendment of the Rate Relief Regulations (Northern Ireland) 2017

2.—(1) The Rate Relief Regulations (Northern Ireland) 2017^(c) are amended in accordance with paragraph (2).

(2) In Regulation 10 for paragraph (7) substitute—

“(7) Subject to paragraph (8) for the purposes of this regulation “income” means—

- (a) income as assessed for universal credit in accordance with Part 6, Chapters 2 and 3 of the Universal Credit Regulations as adjusted by regulation 29(7) of those Regulations, that was applied to the universal credit award extant on the relevant date with the following modifications—
 - (i) income from earnings shall be adjusted to the net earnings as assessed for universal credit in accordance with Part 6, Chapter 2 of the Universal Credit Regulations less—
 - (aa) any payment in lieu of holiday pay where holidays are not taken;
 - (bb) any payment in lieu of notice where notice has not been worked; and
 - (cc) half of the universal credit work allowance determined in accordance with regulation 23(2) of the Universal Credit Regulations;
 - (ii) where the total amount to be deducted in accordance with sub paragraph (a)(i)(aa) to (cc) exceeds the amount of net earnings only the amount equivalent to the net earnings shall be deducted;

(a) 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.))
(b) S. I. 1977/2157 (N.I.28); Article 30A was inserted by Article 14 of The Rates (Amendment) (Northern Ireland) Order 2006 (S.I.2006/2954 (N.I.18) and amended by Article 134 of The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I.1))
(c) S.R. 2017 No. 184 was amended by S.R. 2018/109

plus

(b) the amount of the universal credit award in accordance with paragraph (6) at the relevant date.

(8) Paragraph (7)(a)(i)(aa) and (bb) shall only apply where the claimant provides such appropriate evidence as the relevant authority may require.”.

(3) In Regulation 13—

(a) in paragraph (1)(h) substitute “earnings” with “earned income or had earned income at the last relevant date”; and

(b) after paragraph (1)(h) insert—

“(i) regulation 10(7)(i)(aa) or (bb) and (8) apply in accordance with the requirement in regulation 14 (7A) to provide appropriate evidence”.

(4) In Regulation 14—

(a) for paragraph 3 substitute—

“(3) The effective date of a decision made in accordance with regulation 13(1)(b)—

(a) which is more advantageous to the person affected than it would otherwise have been but for that ignorance or mistake shall be:—

(i) where the relevant authority is notified by the claimant of that ignorance or mistake, with such appropriate evidence as it requires, within 3 months of the date the decision to be revised was issued, the same effective date as the decision being so revised; or

(ii) where within 3 months of the date the decision to be revised was issued, the relevant authority has information or appropriate evidence which is sufficient to show that the original decision was made in ignorance of, or was based upon a mistake as to some material fact, the same effective date as the decision being so revised; or

(iii) where sub-paragraphs (a)(i) and (ii) do not apply, the date the relevant authority receives such appropriate evidence as it requires; or

(b) in any case where sub-paragraph (a) does not apply, it shall be revised from the same effective date as the decision being so revised.”

(b) after paragraph (7) insert—

“(7A) Where a decision is made in accordance with regulation 13(1)(i) and the effective date of the decision to be revised occurs in the period between 28th March 2020 and 4th January 2021 and the relevant authority is notified with the appropriate evidence as required in regulation 10(8) —

(a) before 4th April 2021, it shall have the same effective date as the decision being so revised;

(b) where sub-paragraph (a) does not apply, the effective date will be the date the relevant authority receives the appropriate evidence.”

Sealed with the Official Seal of the Department of Finance on 7th December 2020.



Alan Brontë
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend Regulation 10 of the Rate Relief Regulations (Northern Ireland) 2017 (S.R. 2017 No. 184) (“the principal Regulations”) to provide that payments in lieu of notice and holiday pay are disregarded from the earned income taken into account when determining a rate relief award. They are being brought forward as a result of ongoing policy development of the rate rebate scheme and in recognition of the impact of the virus known as Coronavirus or “Severe acute respiratory syndrome coronavirus 2” to ensure additional support is provided to domestic ratepayers who are made redundant as a result of Coronavirus.

They amend Regulation 13 of the principal Regulations to ensure that claimants who have earned income taken into account in their award of rate relief have the award revised on the next relevant date.

They further amend Regulation 13 and Regulation 14 of the principal Regulations to provide a new ground for revising a decision when payments in lieu of notice and holiday pay have been taken into account for rate rebate claims with a start date effective after the coming into operation of the Health Protection (Coronavirus, Restrictions) Regulations (Northern Ireland) 2020 (now revoked). This effectively allows the new rule to apply back to the date of the first coronavirus restrictions where claimants provide appropriate evidence to the relevant authority within 3 months of the operative date of these Regulations.

Going forward, following the coming into operation of this rule, the usual 3 month time limit for the relevant authority to be made aware of any decision that was made in ignorance of or based on a mistake of fact has been amended to take account of the fact that a claimant now has to supply information within that 3 month period.

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