

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2020 No. 92**

**The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2020**

**Citation and commencement**

1. These Regulations may be cited as the Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2020 and shall come into operation on 23rd June 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<sup>(1)</sup>;

“excepted hereditament” means a hereditament which falls within a class of hereditament described in the Schedule;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975<sup>(2)</sup>;

“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 April 2020 and 31st July 2020; and

(d) which is not an excepted hereditament;

“specified year” means the year ending before the 1st April 2021; and

“statutory undertaker” means persons authorised or licenced 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.

**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 that liability commencing and—

(a) 31st July 2020; or

(b) the date on which that liability ceases,

whichever is the earlier.

---

(1) 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.

(2) 1975 c.26

---

*Status: This is the original version (as it was originally made).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

---

#### **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.

Sealed with the Official Seal of the Department of Finance on 1st June 2020



*Alan Brontë*  
A senior officer of the Department of Finance