

## **EXPLANATORY MEMORANDUM TO**

### **The Rates (Coronavirus: Making of District Rates) Regulations (Northern Ireland) 2021**

**S.R. 2021 No. 021**

#### **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 Article 8 of the Rates (Northern Ireland) Order ("the 1977 Order") and is subject to the negative resolution procedure.

#### **2. Purpose**

- 2.1. These Regulations amend the date by which a district council must make their district rate for a forthcoming rating year from 15th February to 1st March.
- 2.2. The change is made in order to allow district councils more time to address financial planning considerations arising from the Covid-19 pandemic.
- 2.3. Article 1 provides for citation and commencement.
- 2.4. Article 2 makes an amendment to the Rates Regulations (Northern Ireland) 2007 to amend the date by which a district council must make the district rates to 1st March.

#### **3. Background**

- 3.1. As a result of the ongoing Covid-19 pandemic district councils in Northern Ireland have requested additional time to allow them to consider the implications of the pandemic on their individual taxbases.
- 3.2. These Regulations permit that additional time by postponing the date by which district councils have to set their district rate from 15th February to 1st March.

#### **4. Consultation**

- 4.1. These are emergency Regulations made in tandem with the Northern Ireland Executive's 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 facilitate district council rate setting during 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.