

SCHEDULE

Regulation 2

The Coronavirus Financial Assistance (Business Support) Scheme 2021

Citation and interpretation

1.—(1) This Scheme may be cited as the Coronavirus Financial Assistance (Business Support) Scheme 2021 and applies in respect of the financial year ending on 31st March 2021.

(2) In this Scheme:—

“Coronavirus Financial Assistance (Business Support)” means financial assistance provided under this Scheme;

“Coronavirus Restrictions Business Support” means financial assistance provided by the body known as Invest Northern Ireland under the scheme entitled the “Coronavirus Restrictions Business Support Scheme (CRBSS) (Part B)” to businesses in response to the incidence and spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland and its resultant impact on sporting and cultural businesses;

“the Department” means the Department of Finance;

“hereditament” means a hereditament as defined by Article 2(2) of the Rates Order;

“higher rate” will be a rate of £10,000;

“Localised Restrictions Support Scheme” means financial assistance provided under the Financial Assistance (Coronavirus) (No. 2) Regulations (Northern Ireland) 2020⁽¹⁾;

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

“net annual value” means a net annual value as defined by Article 2(2) of the Rates Order;

“the Insolvency Order” means the Insolvency (Northern Ireland) Order 1989⁽³⁾;

“the Rates Order” means the Rates (Northern Ireland) Order 1977⁽⁴⁾;

“relevant retail, hospitality or leisure business” means a business which was properly eligible to receive an award under the Retail, Hospitality, Tourism and Leisure Grant or a business that would have been properly eligible under the criteria of that scheme if—

- (i) the current net annual value of the hereditament in which their business operates had been in place; and
- (ii) they had been in occupation of the hereditament in which their business operates, during the application period for that scheme;

“relevant small business” means a business which was properly eligible to receive an award under the Small Business Support Grant or a business that would have been properly eligible under the criteria of that scheme if—

- (i) the current net annual value of the hereditament in which their business operates had been in place; and
- (ii) they had been in occupation of the hereditament in which their business operates, during the application period for that scheme;

“Retail, Hospitality, Tourism and Leisure Grant” means the £25,000 grant administered by the body known as Invest Northern Ireland to businesses engaged in retail, hospitality or leisure activities, in respect of which applications closed on Wednesday 20 May 2020;

(1) S.R. 2020 No. 230

(2) 1975 c. 26

(3) S.I. 1989/2405 (N.I. 19)

(4) S.I. 1977/2157 (N.I. 28)

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“Small Business Support Grant” means the £10,000 grant administered by the body known as Invest Northern Ireland, to businesses eligible relief under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010⁽⁵⁾, in respect of which applications closed on Wednesday 20 May 2020;

“standard rate” will be a rate of £5,000;

“statutory undertaker” means persons authorised 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 or the airport operator (within the meaning of the Airports (Northern Ireland) Order 1994⁽⁶⁾) of any airport to which Article 25 of that Order applies.

Eligibility

2.—(1) Subject to sub-paragraph (2), an award shall be granted under this scheme where paragraph 3 or 5 applies.

(2) The Department may require an application to be made in respect of determining eligibility under this paragraph, and any such application shall contain information and be provided in the format that the Department has requested.

3. A business is eligible for Coronavirus Financial Assistance (Business Support) at the higher rate if it is a relevant retail, hospitality or leisure business that was trading on 1st March 2021.

4. Paragraph 3 shall not apply—

- (a) where a business has received payment of not less than £10,000 under the Localised Restrictions Support Scheme;
- (b) where a business has received a payment of not less than £10,000 from Coronavirus Restrictions Business Support;
- (c) in relation to a Northern Ireland department or a Minister of the Crown or any officer or body exercising functions on behalf of the Crown;
- (d) in relation to a body established by or under a statutory provision or by a statutory undertaker;
- (e) in relation to the Northern Ireland Housing Executive or a housing association registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992⁽⁷⁾;
- (f) in respect of any hereditament where the person entitled to possession of that hereditament is so entitled in the capacity of liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency Order;
- (g) in respect of any hereditament where there subsists in respect of the estate of the person entitled to possession of that hereditament, a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency Order;
- (h) in respect of any hereditament where the person entitled to possession of that hereditament is—
 - (i) a company in administration within the meaning of paragraph 2 of Schedule B1 to the Insolvency Order or is subject to an administration order made under the former administration provisions within the meaning of Article 2 of the Insolvency (2005 Order) (Transitional Provisions and Savings) Order (Northern Ireland) 2006⁽⁸⁾; or

(5) S.R. 2010 No. 4

(6) S.R. 2010 No. 4

(7) S.I. 1992/1725 (N.I. 15)

(8) S.R. 2006 No. 22

- (ii) a company which is subject to a winding-up order made under the Insolvency Order or which is being wound up voluntarily under that Order.

5. A business is eligible for Coronavirus Financial Assistance (Business Support) at the standard rate if it is a relevant small business that was trading on 1st March 2021.

6. Paragraphs 5 shall not apply—

- (a) where the business has received payment of not less than £5,000 under the Localised Restrictions Support Scheme;
- (b) where a business has received a payment of not less than £5,000 from Coronavirus Restrictions Business Support;
- (c) where a business is a Northern Ireland department or a Minister of the Crown or any officer or body exercising functions on behalf of the Crown;
- (d) in relation to a body established by or under a statutory provision or by a statutory undertaker;
- (e) in relation to the Northern Ireland Housing Executive or a housing association registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992;
- (f) in respect of any hereditament where the person entitled to possession of that is so entitled in the capacity of liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency Order;
- (g) in respect of any hereditament where there subsists in respect of the estate of the person entitled to possession of that hereditament, a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency Order;
- (h) in respect of any hereditament where the person entitled to possession of that hereditament is—
 - (i) a company in administration within the meaning of paragraph 2 of Schedule B1 to the Insolvency Order or is subject to an administration order made under the former administration provisions within the meaning of Article 2 of the Insolvency (2005 Order) (Transitional Provisions and Savings) Order (Northern Ireland) 2006; or
 - (ii) a company which is subject to a winding-up order made under the Insolvency Order or which is being wound up voluntarily under that Order.

Multiple occupiers

7.—(1) A person deemed to be a multiple occupier under this paragraph shall be treated as occupying only one property for the purposes of this scheme.

(2) A person shall be deemed to be a multiple occupier where—

- (a) a person occupying a hereditament occupies; or
- (b) a person occupying a hereditament and persons connected with that person occupy (whether jointly or severally),

more than one hereditament which is, or would fall to be, shown in the NAV list.

(3) For the purposes of sub-paragraph (2)—

- (a) a person who is a partner in a partnership is connected with any partner in the partnership;
- (b) a person (“A”) and a company are connected if A has control of the company;
- (c) a company and another company are connected if the same person has control of both companies.

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(4) Without prejudice to sub-paragraph (3), a person (“B”) is connected with another person (“C”) for the purposes of sub-paragraph (2) if—

- (a) B occupies a hereditament on behalf of C; or
- (b) B and C occupy different hereditaments on behalf of a third person.

(5) In this paragraph—

“company” includes a body corporate or an unincorporated association but does not include a partnership; and

“control” is to be read in accordance with sections 450 and 451 of the Corporation Tax Act 2010⁽⁹⁾.

Information

8.—(1) In addition to any application that may have been made under paragraph 2, the Department may use information obtained for the purposes of the Rates Order, or provided by a district council for the purposes of these Regulations, in determining whether a person is eligible for Coronavirus Financial Assistance (Business Support).

(2) The Department may request and obtain information held by a district council for the purposes of determining whether a person is eligible for Coronavirus Financial Assistance (Business Support).

(3) The Department may share or obtain information in relation to eligibility for Coronavirus Financial Assistance (Business Support) with another Northern Ireland department.

Award of Coronavirus Financial Assistance

9.—(1) Where the Department is satisfied that a person is eligible for the purposes of paragraph 3 or 5, it shall award Coronavirus Financial Assistance (Business Support) in accordance with this Scheme.

(2) A person to whom sub-paragraph (1) applies may choose to forgo any award of Coronavirus Financial Assistance (Business Support) under this Scheme by providing written notification to the Department.

Discontinuance of award

10. Where the Department is no longer satisfied that an award made in accordance with paragraph 9 is properly payable, payment shall be suspended while the matter is investigated, and shall be discontinued thereafter unless the Department is satisfied that the person is eligible for the assistance received.

Recovery

11.—(1) Any amount of award made in accordance with paragraph 9, and which is subsequently found to have been paid contrary to that paragraph, shall be recoverable by the Department from any person to whom such an award was made.

(2) For the purposes of sub-paragraph (1), the Department may recover an amount as an offset against any other award of Covid-19 financial assistance.

(9) 2010 c.4

Review of the scheme

12. The operation of the scheme laid out in this Schedule shall be reviewed by the Department 28 days after the coming into operation of these Regulations and at the end of every 28 day period thereafter.

13. A review under paragraph 12 shall include an assessment of the ongoing cost of the provision to the Department.