
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 88

FINANCIAL ASSISTANCE

The Financial Assistance (Coronavirus) (Large Business) Regulations (Northern Ireland) 2021

Made - - - - *30th March 2021*
Coming into operation *31st March 2021*

The Department of Finance⁽¹⁾ in exercise of the powers conferred by sections 1(2) and 3 of the Financial Assistance Act (Northern Ireland) 2009 ⁽²⁾, makes the following Regulations.

The Department of Finance has been designated as a relevant Department under section 1(3)(a) of that Act.

The Regulations are made with the approval of the Executive Office.

Citation and commencement

1. These Regulations may be cited as The Financial Assistance (Coronavirus) (Large Business) Regulations (Northern Ireland) 2021 and come into operation on 31st March 2021.

The Coronavirus Financial Assistance (Large Business) Scheme 2021

2. The Department of Finance makes the Scheme set out in the Schedule.

Sealed with the Official Seal of the Department of Finance on 30th March 2021.

(L.S.)

Alan Brontë
A senior officer of the Department of Finance

(1) 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.))
(2) 2009 c. 2

Status: This is the original version (as it was originally made).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

Approved by the Executive Office
Sealed with the Official Seal of the Executive Office on 30th March 2021.

(L.S.)

Neill Jackson
A senior officer of the Executive Office

SCHEDULE

Regulation 2

The Coronavirus Financial Assistance (Large Business) Scheme 2021

Citation and interpretation

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

(2) In this Scheme:—

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

“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 £50,000;

“lower rate” will be a rate of £25,000;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975(3);

“multiple occupier” shall have the meaning in paragraph 7;

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

“occupier” means an occupier for the purposes of the Rates Order;

“the Insolvency Order” means the Insolvency (Northern Ireland) Order 1989(4);

“the Rates Order” means the Rates (Northern Ireland) Order 1977(5);

“the Rates Support Scheme” means support provided under the Rates (Coronavirus) (Emergency Relief) (No. 2) Regulations (Northern Ireland) 2020(6);

“Retail, Hospitality, Tourism and Leisure Grant” means the grant of £25,000 to businesses engaged in retail, hospitality and leisure activities, made under the Retail, Hospitality, Tourism and Leisure Grant Scheme, in respect of which applications closed on 20th May 2020;

“Small Business Support Grant” means the grant of £10,000 to businesses eligible for relief under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 (7) made under the Small Business Support Grant Scheme, in respect of which applications closed on 20th May 2020;

“Tourism and Hospitality Business Support” means the grant to large tourism and hospitality businesses significantly impacted by the Health Protection (Coronavirus, Restrictions) (No. 2) Regulations (Northern Ireland) 2020(8) made under the Large Tourism and Hospitality Business Support Scheme announced on 21st January 2021;

“standard rate” will be a rate of £40,000;

“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(9)) of any airport to which Article 25 of that Order applies.

(3) 1975 c. 26

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

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

(6) S.R. 2020 No.144

(7) S.R. 2010 No. 4

(8) S.R. 2020 No. 150

(9) S.I. 1994/426 (N.I.1)

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

Eligibility

2. No award shall be granted except on an application made to the Department; and any such application shall contain information and be provided in the format that the Department has requested.

3. Subject to paragraphs 6 and 7, a person (“the applicant”) is eligible for Coronavirus Financial Assistance (Large Business) at the lower rate if on 1st March 2021 they are the occupier of a business that was properly deemed eligible for support under the Rates Support Scheme and have previously been in receipt of the Retail, Hospitality, Tourism and Leisure Grant.

4. Subject to paragraphs 6 and 7, an applicant is eligible for Coronavirus Financial Assistance (Large Business) at the standard rate if on 1st March 2021 they are the occupier of a business that was properly deemed eligible for support under the Rates Support Schemes and have previously been in receipt of the Small Business Support Grant.

5. Subject to paragraphs 6 and 7, an applicant is eligible for Coronavirus Financial Assistance (Large Business) at the higher rate if they are eligible for support under the Rates Support Scheme and are the occupier of a business that has not previously been in receipt of either the Small Business Support Grant or the Retail, Hospitality, Tourism and Leisure Grant.

6. An applicant is not eligible for Coronavirus Financial Assistance (Large Business) where—
- (a) the applicant is the occupier of a hereditament which has a net annual value of £51,000 or less on 1st March 2021;
 - (b) the applicant has previously received, or is entitled to receive, Tourism and Hospitality Business Support;
 - (c) the applicant is treated as a petrol station retailer or food retailer for the purposes of Part 2 of Schedule 1 to the Health Protection (Coronavirus, Restrictions) (No. 2) Regulations (Northern Ireland) 2020;
 - (d) the applicant is a Northern Ireland department or a Minister of the Crown or any officer or body exercising functions on behalf of the Crown;
 - (e) the applicant is a body established by or under a statutory provision or by a statutory undertaker;
 - (f) the applicant is the Northern Ireland Housing Executive or a housing association registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992⁽¹⁰⁾;
 - (g) the applicant-
 - (i) is a person entitled to possession of the hereditament; and
 - (ii) is so entitled in the capacity of liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency Order;
 - (h) there subsists in respect of the estate of an applicant, who is the person entitled to possession of the hereditament, a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency Order;
 - (i) the applicant is a person entitled to possession of the hereditament who 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⁽¹¹⁾; or

⁽¹⁰⁾ S.I. 1992/1725 (N.I. 15)

⁽¹¹⁾ 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.

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.

(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(12).

Information

8.—(1) In addition to any application made under paragraph 2, the Department may use information—

- (a) obtained by the Department for the purposes of the Rates Order;
- (b) provided by a district council for the purposes of these Regulations;
- (c) provided by a Northern Ireland department for the purposes of these Regulations; and
- (d) otherwise in its possession that it considers relevant,

in determining whether a person is eligible for Coronavirus Financial Assistance (Large Business).

(2) The Department may request, and may be provided with, information held by—

- (a) a district council; or
- (b) a Northern Ireland department,

for the purposes of determining whether a person is eligible for Coronavirus Financial Assistance (Large Business).

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

(12) 2010 c.4

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

Award of Coronavirus Financial Assistance

9. Where the Department is satisfied that the person making application under paragraph 2 is eligible for the purposes of paragraph 3, 4, or 5 it shall award Coronavirus Financial Assistance (Large Business) in accordance with this Scheme.

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 occupier 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 previous award of financial assistance.

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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for financial assistance to be awarded to businesses as a result of the ongoing economic impact of the Covid-19 pandemic.

Regulation 1 provides for citation and commencement.

Regulation 2 provides for the financial assistance scheme for large businesses set out in Schedule.