EXPLANATORY MEMORANDUM TO

The Rates (Amendment) Regulations (Northern Ireland) 2022

S.R. 2022 No. 13

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 1977 ("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 1 March to 15th February.

2.2. The change is made to restore the standard date, following a temporary change made for the 2021/22 rate setting process in order to allow district councils more time to address financial planning considerations arising from the Covid-19 pandemic. The restoration of the standard date comes following advice from SOLACE.

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 15 February.

3. Background

3.1. As a result of the ongoing Covid-19 pandemic district councils in Northern Ireland had requested additional time to allow them to consider the implications of the pandemic on their individual taxbases for the setting of the 2021/22. Councils have now advised the Department via SOLACE and the Department for Communities ("DfC") that the standard statutory deadline be restored for the 2022/23 rate setting process. That date will also be provided for in the equivalent DfC legislation

3.2. These Regulations thus restore the standard statutory date by which district councils have to set their district rate back to 15th February.

4. Consultation

4.1. The restoration of the standard date of 15 February comes following advice from the Department for Communities and reflects the preference of Council Chief Executives expressed through the SOLACE forum.

5. Equality Impact

5.1. There are no equality impacts associated with this change which restores the long standing statutory deadline of 15 February for the setting of

district rates following a one-year temporary extension permitted due to the Covid-19 pandemic.

6. Regulatory Impact

6.1. There are no regulatory impacts associated with this change which restores the long standing statutory deadline of 15 February for the setting of district rates following a one-year temporary extension permitted due to 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.