SCREENING EXERCISE IN RELATION TO REGULATORY IMPACT OF DRAFT RATE BILL

1. Introduction

This screening process involves scoping the policy under consideration. The purpose of policy scoping is to help prepare the background and context and set out the aims and objectives for the policy being screened. This will help identify potential constraints.

Regulation can be defined as: a rule or guidance with which failure to comply would result in the regulated entity or person coming into conflict with the law or being ineligible for continued funding, grants and other applied for schemes. This can be summarised as all measures with legal force imposed by central government and other schemes operated by central government.

The fundamental criteria is '*will the policy have an impact (direct or indirect) on the wider business community?*

2. Name of the policy

The Non-domestic Rates Valuations (Coronavirus) Bill

3. Brief Description of the policy

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 ("coronavirus").

4. Aims of the policy/ Rationale behind the changes

The Bill aims to implement statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 ("coronavirus"). The Department of Finance assesses an intervention by way of primary legislation to be the only mechanism available to successfully mitigate the risk of

potential challenge to aspects of valuations, resulting from the operation of Article 39A of the Rates (Northern Ireland) Order 1977. The Bill does not implement new policy or regulation. It is restorative and acts to mitigate the unintended effects of the aforementioned public health measures so as to ensure the normal functioning of the non-domestic rating system used to fund central and local government expenditure. The Bill acts to make this amendment within the devolved taxation regime.

5. Impact/Outcomes of the Policy

The impact of the Bill will be the implementation statutory mitigation measures within the non-domestic rating system, made necessary as a result of the public health measures imposed by the Executive in March 2020 to limit the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 ("coronavirus"). The Bill will not have any new impact on business ratepayers, this matter is properly dealt with at a revaluation, which is already under way: it preserves their valuation treatment within the rating system. The Executive has taken forward separate policy interventions for businesses affected by the pandemic and the Government's approach to it. In 2020/21 and 2021/22, a 100% business rates relief was provided with £515 million of relief provided to business ratepayers. This was in addition to the £317 million in LRSS grant payments provided to businesses directly affected by restriction and closure, as well as the other grant provision made accessible by the Executive.

6. Conclusion

Is the policy or amendment to the policy likely to have a direct or indirect impact on businesses?

YES	
NO	✓

Is the policy or amendment to the policy likely to have a direct or indirect impact on the voluntary / community sector?

YES	
NO	✓

On the basis of the answers to the screening questions, I recommend that this policy / decision is –

	Screened In – Necessary to conduct a full RIA
x	***Screened Out*** – No RIA necessary (no impacts)