

# **Non-domestic Rates Valuations (Coronavirus) Bill**

## **Delegated Powers Memorandum**

### **Introduction**

1. This memorandum identifies provisions within the Non-domestic Rates Valuations (Coronavirus) Bill which confers one power to make delegated legislation.
2. This memorandum should be read in conjunction with the Explanatory and Financial Memorandum accompanying the Bill.

### **Overview of the Non-Domestic Rates Valuations (Coronavirus) Bill**

3. The Non-domestic Rates Valuations (Coronavirus) Bill aims to mitigate the risk of potential challenges to aspects of valuations within a new non-domestic valuation list, brought on grounds of the public health measures implemented by the Executive, resulting from the operation of Article 39A of the Rates (Northern Ireland) Order 1977.

### **Delegated Powers**

**Clause 1(3) – Provision to allow the Department to make adjustment to the naming convention of coronavirus to address any mutation of the virus or change in the scientific naming convention associated with the virus.**

4. Health legislation in 2020 made provision for the purpose of enabling a number of public health measures to be taken to reduce the public health risks posed by the spread of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) in Northern Ireland which causes the disease COVID-19 (“coronavirus”).
5. Clause 1(3) provides for an enabling power to allow the Department of Finance to make consequential changes to clause 1 of the Non-domestic Rates Valuations (Coronavirus) Bill. The provision has been carefully framed to allow the Department to make a specific consequential change in the event of any future change to the naming conventions surrounding the coronavirus or a pandemic outbreak, in order to allow the Bill to continue to be fit for purpose.
6. The power is intended to allow the clause to continue to apply to any other future infection or contamination to which a matter of a kind referred to in clause 1(2) is attributable, whether instead of, or in addition to, any infection or contamination to which the clause applies upon introduction.
7. To accompany provision in clause 1(3) the Clause 1(4) makes the use of the enabling power in clause 1(3) subject to the draft affirmative control in the Northern Ireland Assembly. This was selected by the Department as the highest level of Assembly control over use of the enabling power.

Power Conferred on : The Department of Finance

Power Exercisable by : Statutory Rule (Rules)

Assembly Procedure : Draft Affirmative Resolution

