

**From:** Roger Pollen [<mailto:Roger.Pollen@fsb.org.uk>]

**Sent:** 15 November 2021 16:52

**To:** +Comm Finance Public Email <[Committee.Finance@niassembly.gov.uk](mailto:Committee.Finance@niassembly.gov.uk)>

**Cc:** Sophie Johnston <[Sophie.Johnston@fsb.org.uk](mailto:Sophie.Johnston@fsb.org.uk)>; Neil Hutcheson <[Neil.Hutcheson@fsb.org.uk](mailto:Neil.Hutcheson@fsb.org.uk)>

**Subject:** Attn Peter McCallion - FSB Response to NI Assembly Finance Committee re Non-Domestic Rates (Coronavirus) Valuation Bill

Dear Peter,

Thank you for contacting FSB and giving us the opportunity to provide feedback on this proposed Bill – it is much appreciated.

Noting the content of the letter we received on 5 November (attached), as well as the minutes of evidence to the Committee on 3 November, please see below some thoughts we have collated for your consideration on this matter.

Firstly, we recognise that a similar situation is faced by administrations in England, Scotland and Wales; where a direction of travel has been established and ‘compensation’ in some form has been put in place which *may* lighten the load on those small businesses who will be impacted by this Bill. However, although the situation faced by the Department is a difficult and unprecedented one, this does not mean that small businesses should bear an unfair or unnecessary burden as a result.

FSB is concerned that there is potential for small businesses to be unfairly affected by this legislation and approach, and so it is imperative that the Department is explicitly clear on the circumstances in which the impacts of the pandemic can or cannot be considered when deciding the rateable value of a property.

Furthermore, we agree with the points raised by the Committee that it would be useful for the Department to make contact with FSB and other representative organisations, especially given the lack of a formal consultation process; in particular, with reference to the design and development of the forthcoming £50 million relief package, and in cases where the circumstances are unclear or definition is open to interpretation.

FSB enjoys a productive relationship with the Department and its agencies in this regard and we trust that we will continue to ensure the spirit of the rules, regulations and assistance is implemented in practice.

Thank you again for contacting us and we hope you find this response helpful.

Yours sincerely

Roger  
**Roger Pollen**  
Head of FSB Northern Ireland



## Committee for Finance

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5 November 2021

**Our Ref:** 2021: 463

Dear Roger,

### **Non-Domestic Rates (Coronavirus) Valuation Bill**

At its meeting of 3 November 2021, the Committee received a briefing from Departmental officials regarding the proposal for accelerated passage for the Non-Domestic Rates (Coronavirus) Valuation Bill.

The Committee noted with concern that the Bill is understood to be replicating the provisions of Clause 1(4) and 1(6) in respect of the setting non-domestic rates in the Westminster Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill. This legislation removes appeal mechanisms in respect of business rates valuations owing to the impact of the pandemic.

Although Members understood the Department's reasoning, they were surprised that this important matter had not been the subject of either a public or a private consultation with representative business organisations and local government. The Committee therefore agreed to write to the Minister suggesting that the Department urgently makes stakeholders aware of the legislation and explaining its retrospective nature, if only to prevent speculative and unnecessary increases in business rates.

The Committee understands that a £50m Barnett consequential is to be ring-fenced for related business support purposes. The Committee has written to the Minister: seeking clarity as to how he will ensure the actions of a future Executive in this regard and requesting details of the process under which businesses will receive this support.

The Committee indicated its concerns in respect of the Bill and the request for accelerated passage. Although the Committee has no formal role in this regard – it will be for plenary to support or oppose accelerated passage for the legislation – Members indicated that prior to confirming their position, they would require responses in respect of the above from the Department.

The Committee also agreed to write to the Federation of Small Businesses NI and the Northern Ireland Chamber of Commerce and Industry to seek your views on the proposed Bill. The Bill is expected to be introduced to the Assembly shortly.

If you require further information or clarification, please do not hesitate to contact me.

A response giving your views on the Bill as soon as possible would be greatly appreciated.

Yours sincerely,

*Peter McCallion*

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**Peter McCallion**

Clerk to the Committee for Finance