Northern Ireland Assembly

Committee for Finance

Report on the Committee Stage of the Non-domestic Rates Valuations (Coronavirus) Bill (44/17-22)

Together with the Minutes of Proceedings, Minutes of Evidence and Written Submissions Relating to the Report

Ordered by the Committee for Finance to be published on 5 January 2022

Mandate 2017-22

5th Report

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Contents

Powers and Membership

Powers

The Committee for Finance is a statutory departmental committee established in accordance with paragraphs 8 and 9 of Strand One of the Belfast Agreement and under Assembly Standing Order No 48. The Committee has a scrutiny, policy development and consultation role with respect to the Department of Finance and has a role in the initiation of legislation.

The Committee has power to:

- consider and advise on Departmental budgets and Annual Plans in the context of the overall budget allocation;
- approve relevant secondary legislation and take the Committee Stage of relevant primary legislation;
- call for persons and papers;
- initiate enquiries and make reports; and
- consider and advise on matters brought to the Committee by the Minister of Finance.

Membership

The Committee has 9 members, including a Chairperson and Deputy Chairperson, and a quorum of five members. The membership of the Committee is as follows:

Dr Steve Aiken OBE (Chairperson)
Mr Philip McGuigan[1]
Mr Keith Buchanan (Deputy Chairperson)[2]
Mr Maolíosa McHugh
Mr Jim Allister
Mr Matthew O’Toole
Mr Pat Catney
Mr Jim Wells
Ms Jemma Dolan

[1] Mr Philip McGuigan replaced Mr Seán Lynch with effect from 5 October 2020

[2] Mr Keith Buchanan replaced Mr Paul Frew as Deputy Chairperson with effect from 15 June 2021

List of Abbreviations and Acronyms used in this Report

Abbreviation / Acronym	Full meaning
AVD	Antecedent Valuation Date
B&B	Bed & Breakfast
DoF	Department of Finance
GAA	Gaelic Athletic Association
IRRV	Institute of Revenues, Rating and Valuation
LPS	Land and Property Services
NAV	Net Annual Value
NILGA	Northern Ireland Local Government Association
Reval2020	Non-domestic Rates Revaluation issued on 1 April 2020 and based on an AVD of 1 April 2018
Reval2023	Non-domestic Rates Revaluation to be issued on 1 April 2023 and based on an AVD of 1 October 2021
SOLACE	Society of Local Authority Chief Executives
UKG	United Kingdom Government
VOA	Valuation Office Agency

Executive Summary

The Committee for Finance undertook the Committee Stage of the Non-domestic Rates Valuations (Coronavirus) Bill.

The Committee noted the considerable and ongoing adverse economic impact on hard-pressed businesses in Northern Ireland of the omicron variant of the coronavirus. The Committee hopes that the Executive will continue to bring forward targeted and generous support packages for those sectors and their employees which are badly affected by restrictions or varying levels of customer confidence.

The Committee was concerned that the Non-domestic Rates Valuations (Coronavirus) Bill: had been introduced with no consultation with stakeholders; included retrospective provisions; removed all rights of appeal in respect of coronavirus for non-domestic rates valuations even though the ramifications of the pandemic are not fully understood; and included a significant delegated Henry VIII power.

The Committee understood but did not accept the Department's reasoning behind its failure to consult. The Committee agreed that the Department should in future explain its policies to its stakeholders properly and subject itself to the reasonable and considered scrutiny of the Committee for Finance, in a timely manner.

The Committee felt that it could reluctantly and with some trepidation accept the retrospective aspects of the legislation given that they covered a period during which non-domestic rate payers were in receipt of Executive pandemic supports which were targeted and which were reportedly more generous than that which was available in other parts of the UK. The Committee also felt that without this retrospective legislation, the ramifications of valuation appeals for whole business sectors and localities could take a very considerable time to resolve and could be significant. These in turn could have very adverse and unpredictable consequences for the public finances which might only materialise in subsequent mandates.

The Committee generally agreed that the combination of the £50m payment to businesses and the absolute assurances from LPS that the economic impact of the pandemic would certainly be taken into account in the next and future non-domestic rates valuation processes was just about sufficient to persuade the Committee to support the relevant loss of appeal rights. The Committee accepted this also on the expectation that targeted and well thought-out Executive pandemic support measures will continue and are a much better way to support businesses than to constantly and partially revise non-domestic rates valuations.

The Committee agreed to accept the delegated powers within the Bill as they will be subject to an appropriate level of Assembly controls.

As a consequence of the above, the Committee agreed that it would not seek to amend the Bill.

Introduction

1. The valuations of non-domestic properties for rating purposes in Northern Ireland are subject to the provisions of the Rates (NI) Order 1977. Article 39A of this legislation provides that the net annual value (NAV) of any hereditament shall be ascertained by reference to an earlier time – the Antecedent Valuation Date (AVD) – which shall be specified by the Department. Furthermore, the valuation is based on the assumption that matters set out in Article 39A shall be the same at the time that the NAV list comes into force as they were at the AVD.

2. If a non-domestic rate payer believes that the matters which are set out in Article 39A(1A) of the Rates (NI) Order 1977 have changed adversely between the AVD and issuing of the NAV list, they may have grounds to appeal their non-domestic rates valuation. These matters include the physical enjoyment of the hereditament and the use or occupation of other premises in the same locality etc..

3. Land and Property Services (LPS) is a business group within the Department of Finance (DoF). LPS undertook a revaluation of non-domestic rates – Reval2020 – which was based on an AVD of 1 April 2018. The resulting NAV list was issued on 1 April 2020. Immediately prior to this, coronavirus lockdown restrictions were put into effect by the Executive leading to closures and operational limitations for a wide range of businesses in Northern Ireland. This had a dramatic effect on footfall in city and town centres and impacted significantly upon both those businesses which were directly subject to legal restrictions and those other businesses which were only indirectly effected.

4. It appears that LPS understood that as the restrictions had been applied prior to the issuing of the NAV list, the provisions of Article 39A(1A) would apply and many non-domestic rate payers would have the option of challenging their rates valuation. Their challenge would be based on their loss of the physical enjoyment of their hereditament and the changes to the use or occupation of premises in their locality which occurred between the AVD and the issuing of the NAV list.

5. It also appears that at the start of the pandemic, LPS believed (or hoped) that the restrictions would be short-lived and that if this was not the case, other measures introduced by the Executive (including rates holidays and a considerable number of quite generous grant schemes) would serve to limit the level of adversity suffered by non-domestic rate payers in Northern Ireland.

Thus it was felt that a large number of non-domestic rates valuation appeals was less likely. Indeed, it is understood that a relatively modest number of such appeals – 4,339 – have been received in respect of Reval2020.

6. Further to the above, it appears that LPS understood that if it had delayed the issuing of the NAV list until after 1 April 2020, it would have been obliged to retain the previous NAV list pending the passage of corrective primary legislation. It also appears that LPS understood that had it amended valuations to reflect coronavirus restrictions, it would have been obliged to adopt these amended valuations for the duration of the Reval2020 period i.e. 2020-23 and to likely apply them to all premises in all similar circumstances or to all premises in a locality. Consequently, the NAV list was issued on 1 April 2020 and no further changes were made even though the local business environment was in a considerable and unique state of flux.

7. However, it is understood that in England and Wales where the non-domestic rating system is different but similar, there were a very large number of rating valuation appeals to the Valuation Office Agency (VOA) – reportedly driven by private sector 3rd party appeals agents. On 25 March 2021, the United Kingdom Government (UKG) announced primary legislation would be taken forward in respect of the calculation of business rates so that the impacts of the Covid-19 pandemic would not, in most cases, be considered in rateable values decisions. These changes were to apply to both England and Wales.

8. The UKG argued that the changes in rental values caused by the pandemic "are part of the general market conditions and, as such, should where necessary be reflected in updated rateable values at each revaluation" rather than being the subject of individual appeals. The slew of appeals was reportedly based on the existing 2009 regulations in England where a rateable value may be deemed to be inaccurate "by reason of a material change of circumstances which occurred on or after the day on which the list was compiled".

9. The UKG contended that such a high number of appeals would require the VOA to constantly reassess all properties and rateable values to reflect all coronavirus-related interventions or change in interventions concerning the use or enjoyment of property or the locality. The UKG announced that "without action and legislation" there would be a "significant impact on the entire business rates system". In addition to announcing a further £1.5billion of support to businesses who had not already received business rate relief, the UKG stated it would be introducing primary legislation with retrospective effect

in order to clarify that Covid-19 and the UKG response to it, is not an appropriate use of material change of circumstance provisions.

10. The Westminster legislation is currently awaiting Royal Assent and is the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill. Clause 1(4) and 1(6) of that legislation in respect of setting non-domestic rates indicates that:

> *(4) In making a relevant determination, no account is to be taken of any matter (whether arising before or after the passing of this Act) that is directly or indirectly attributable to coronavirus.*
>
> *(6) For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—*
>
> > *(a)with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,*
> >
> > *(b)with a view to compliance with any other legislation for reasons relating to the incidence or spread of coronavirus, or*
> >
> > *(c)in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.*

11. The Scottish Government also brought forward similar legislation. The Scottish legislation dealing with future valuations is a statutory rule - Rating and Valuation: The Valuation and Rating (Coronavirus) (Scotland) Order 2021. Part 4(2) indicates that:

> *(2) In calculating the rateable value of any specified lands and heritages, no account is to be taken of any matter arising on or after 1 April 2021 that is (whether directly or indirectly) attributable to coronavirus.*

The relevant SR has been considered by the Local Government, Housing and Planning Committee of the Scottish Parliament. A Bill is expected to be introduced in order to deal with the retrospective valuations.

12. In mid-October 2021, the Committee was advised that the Department of Finance understood that a projected 4,000 challenges to non-domestic rating valuations, flowing from Article 39A(1A) of the Rates (NI) Order 1977, if successful could lead to the loss of £255m of business rates revenue covering the Reval2020 period i.e. 2020-23. It was indicated that around half of this loss of income would fall to district councils. The effected businesses were

identified as: pubs, hotels, B&Bs, sporting facilities and those retailers most effected by the coronavirus closure restrictions.

13. The Department briefed the Committee on 3 November 2021 in respect of the Non-domestic Rates Valuations (Coronavirus) Bill which was to be brought forward in order to address coronavirus restrictions appeals flowing from Article 39A(1A) of the Rates (NI) Order 1977.

14. The Committee agreed to write to the Minister of Finance calling upon him to raise awareness of the implications of the Bill with businesses and local government and seeking: an explanation of the estimated £255m adverse impact on business rates income; confirmation on the availability of the £50m Barnett consequential and confirmation also that this sum will be ring-fenced by a future Executive; further information on how business rates revaluation will take account of business success or failure during the pandemic; and links to general information for businesses on Reval2023.

15. Owing to the absence of consultation with stakeholders; the retrospective nature of the legislation; and the removal of a right of appeal, some Members also generally indicated that they would be unlikely to support accelerated passage for the Bill.

16. The Minister introduced the Bill on 15 November 2021 and sought accelerated passage on 23 November 2021. The Assembly declined. Nonetheless the Bill passed its 2nd Stage on 23 November 2021. During the debate, Members of the Committee undertook to conclude the Committee Stage of the Bill expeditiously.

Committee Approach

17. Owing to the constrained timescales, the Committee did not launch a formal call for evidence. Instead, the Committee agreed to seek oral evidence from relevant stakeholders at a small number of additional focused evidence sessions.

18. The Committee received oral evidence from: Hospitality Ulster; Northern Ireland Hotels Federation; Retail NI; Federation of Small Businesses NI; Northern Ireland Local Government Association (NILGA); Society of Local Authority Chief Executives (SOLACE) NI; Ulster Gaelic Athletic Association (GAA); Ulster Rugby; and the Irish Football Association on 6 December 2021. The Committee received oral evidence from the Institute of Revenues, Rating and Valuation (IRRV) on 13 December 2021.

19. The Committee sought written advice from the Northern Ireland Fiscal Council in respect of the impact of the provisions on the public finances.

20. The Department briefed the Committee on 13 and 15 December 2021. The Department also kindly provided a number of written clarifications.

21. The Committee deliberated on the Bill on 13 and 15 December 2021 The Committee undertook formal clause by clause scrutiny of the Bill on 15 December 2021. The Committee considered a draft of this report at its meetings of 5 January 2022 and ordered that this report should be published.

22. Minutes of Proceedings are at Appendix 1. The Minutes of Evidence are included at Appendix 2. Written submissions are included at Appendix 3. Departmental papers including the Delegated Powers Memorandum are at Appendix 4.

Acknowledgements

23. The Committee recorded its thanks to all those who gave written evidence and to the Department of Finance and the Northern Ireland Fiscal Council for their speedy and informative responses to Committee queries.

Committee Deliberations

24. During it deliberations, the Committee noted the considerable and ongoing adverse economic impact on hard-pressed businesses in Northern Ireland of the omicron variant of the coronavirus. The Committee hoped that the Executive would continue to bring forward targeted and generous support packages for those sectors and their employees which are badly affected by pandemic restrictions or varying levels of customer confidence.

Absence of consultation

25. The Committee noted with concern the absence of consultation (until October/November 2021) with stakeholders and with the Committee in respect of the Bill. Members found this very surprising given that these matters had been under consideration by the Department since March 2020 and that other provisions of the relevant Westminster legislation had been the subject of a Legislative Consent Motion which the Assembly had approved on 29 June 2021.

26. During oral evidence-taking, the Committee considered concerns raised by LPS in respect of possible speculative increases in non-domestic rates by district councils in the event that the Bill was not passed. Representatives of district councils indicated that this might be a possible outcome but could not absolutely confirm the position. The Committee noted that LPS had apparently not apprised district councils of the details of the projected £255m shortfall in non-domestic rates income. Given the importance of this revenue to district councils and the reported prospect of unnecessary increases in non-domestic district rates, Members were surprised that the Department had not chosen to engage with district councils in detail, in this regard.

27. Owing to the absence of consultation, the Committee noted that stakeholders struggled to comment in detail on the provisions of the Bill or the likely outcome of its passage. In order to assure itself in respect of the veracity of the Department's claims relating to the possible loss of revenue and the impact on the public finances, the Committee sought and received advice from the Northern Ireland Fiscal Council. The relevant correspondence is appended and served to assure the Committee.

28. The Committee noted that the anticipated level of appeals in respect of non-domestic rates valuations in the period 2020-23 was expected to be very high and was also expected to overwhelm the resources of LPS, to the considerable detriment of Reval 2023. The Committee therefore concluded

that in order to avoid “telegraphing its intentions” to stakeholders and thus generating a surge of appeals, the Department had elected to not consult with stakeholders or to advise the Committee even though similar legislation was in train in the rest of the UK.

29. It is questionable as to whether this course of action led to the relatively low number of appeals to-date reported by LPS. It may be more likely that extensive rates holidays which were available to many businesses and the fairly generous Executive grant support packages have limited non-domestic rates valuations appeals. In any event, the absence of consultation probably resulted in the Assembly’s refusal to grant accelerated passage for the Bill and thus served to delay rather than accelerate the Bill’s passage.

30. The Committee hopes that in future, the Department will not adopt this ill-considered strategy again and will instead explain itself to stakeholders properly and subject itself to the reasonable and considered scrutiny of the Committee for Finance, in a timely manner.

Retrospective legislation

31. The Committee noted with dismay the retrospective nature of the legislation. Members expressed concern that non-domestic rate payers might have secured premises on an expectation of a level of rates expenditure and a set of options for appeal. The Bill would not only alter that expectation in respect of appeal options but would back-date such a change. It was remarked that this did not at all feel fair.

32. The Committee noted however the high level of Executive grants and rates holidays which had been provided to businesses during the period in which the Bill is to apply retrospectively. Members indicated approval for these kinds of support measures as they were informed by careful study of business sectors and as they had also been targeted by the Executive in response to the stated needs of non-domestic rate payers.

33. The Committee considered the explanations from LPS as to why retrospective legislation was required in order to limit the number of appeals. Members noted particularly that: all appeals to valuations would have to be investigated on a painstaking, individual property basis; all coronavirus measures including restricted opening, social distancing and mask wearing etc. could have to be taken into account as part of a challenge to a valuation; and no account could

be taken of Executive support measures including the rates holidays and business grants in evaluating an appeal.

34. Members noted the argument that the above state of affairs would likely generate a considerable administrative burden, which according to LPS might take longer to resolve than the duration of the remainder of the Reval2020 and the entirety of the Reval2023 periods combined. Members noted that were some of the appeals to be successful, the ramifications for whole business sectors and localities could be very significant. Additionally, NILGA and SOLACE NI suggested that appeals coupled with limited old rates debt write-off and falling district council income (associated with reduced footfall) likely presented a very serious medium term challenge to district council finances.

35. Thus, it was argued that the failure to pass the legislation could have very adverse and unpredictable consequences for the public finances – both for the Executive and for local government - which might only materialise in subsequent mandates. Members also noted that practices identical to those supported by the Bill were to be adopted in the rest of the UK and no better options had been put forward in those other jurisdictions.

36. The Committee was wary of retrospective legislation and did not wish to see a precedent established which might conceivably undermine business confidence. However, the Committee felt that the approach of targeted grants and rates holidays was a much more sensible way to support businesses during the pandemic rather than a piecemeal unpicking of certain valuations with undetermined consequences for business sectors and the public finances.

37. On balance. most Members felt that they could reluctantly and with some trepidation accept the retrospective aspects of the legislation given that they covered a period during which non-domestic rate payers were in receipt of Executive pandemic supports which were targeted and which were reportedly more generous than that which was available in other parts of the UK.

Loss of appeal

38. The Committee noted that in addition to the retrospective changes to the non-domestic rating valuation appeals options, the Bill would also remove anything relating to the coronavirus as a grounds for any future appeal in a current or subsequent valuation relating to Article 39A(1A) of the Rates (NI) Order 1977

and covering the current (and future) period(s) between the AVD and the issuing of the NAV list.

39. Members expressed considerable concerns in this regard. Members felt that the pandemic is unfortunately far from over and the medium term economic impact for hard-pressed businesses in many different sectors is impossible to assess. It therefore seemed illogical and foolhardy to exclude all aspects of the pandemic from any grounds for appeal in respect of valuations of non-domestic rates. Some Members consequently suggested that grounds for appeal should be retained for those businesses which had not benefited substantially from Executive support grants and for whom the pandemic has had a significant economic adverse impact.

40. LPS clarified that the economic impact of the pandemic would in fact be a major consideration in the development of all non-domestic rates valuations as part of Reval2023 and beyond. LPS indicated that it is currently endeavouring to gather extensive data on the impact of the pandemic on business rents and financial turnover for numerous sectors relating to the new AVD of 1 October 2021. LPS assured the Committee that this would greatly inform the next NAV list which would be issued on 1 April 2023.

41. Members noted with regret that LPS were unable to explain in detail precisely how the economic impact of the pandemic would be consistently and fairly taken into account for business sectors which might have had very different pandemic experiences. However, Members acknowledged that providing this detailed level of clarity at this time might well be challenging at this early stage of the Reval2023 process.

42. On the whole, Members generally felt that the combination Executive support packages and the recognition of the overall economic impact of the pandemic in the valuation process was a more logical, timely and fair and consistent way to help businesses than relying on the rates valuation appeals process. Members noted again that necessarily rating appeals are on an individual basis and that the resolution of the projected number of appeals might take longer to resolve than the entirety of the Reval2023 period.

43. Members also noted the promised £50m of Barnett consequential support which – subject to the agreement of the 2022-25 draft Budget - would be used to provide a 1 month rates holiday for all businesses in 2022-23 and a further 2 months' rates holiday for hospitality, retail and some other sectors. Members

welcomed this as a kind of acknowledgement payment for businesses in return for their loss of a limited right of appeal in respect of rates valuations.

44. The Committee generally agreed that the combination of the £50m payment to businesses and the assurances from LPS that the economic impact of the pandemic would certainly be taken into account in the next and future valuations was just about sufficient to persuade the Committee to support this aspect of the Bill. Members tempered their acceptance of these provisions with the expectation that the Executive will continue to intervene with non-domestic rates holidays and other targeted covid support measures as the pandemic progresses during the current and future revaluation processes.

Delegated power

45. The Committee noted that the Bill includes delegated powers which according to the Department have “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…..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.”

46. The Department confirmed that this means that although the Bill is drafted to refer to measures relating to SARS CoV-2 which is the virus which causes the Covid-19 infection, the Bill also allows the Department to bring forward a statutory rule to alter this, in order to refer to any other virus or infection. This change would also apply retrospectively. It is understood that similar provisions don’t appear in the Westminster legislation.

47. The Committee understood this to be an attempt by the Department to avoid a repetition – in the event of another pandemic in the future - of the very considerable level of legal confusion in Northern Ireland around rates valuations, that was evident when the coronavirus restrictions were first introduced in 1 April 2020.

48. The Committed noted that this (Henry VIII) power would allow the Department to alter primary legislation such that it refers to any other virus. However, it was suggested that as worded, the power may actually not allow the Department to alter provisions if e.g. the World Health Organisation renamed

SARS CoV-2 as something else. However, the Committee understood that the delegated power would allow the relevant provisions to apply for a completely different pandemic.

49. The Department disputed the above and claimed that the wording of the legislation was as required and needed no amendment.

50. The Committee was not convinced that this delegated power was required. In the event of either the renaming of the current pandemic or the onset of another pandemic, the Department could simply bring forward another and very short Bill and seek accelerated passage for it. Members thought it unlikely that the Assembly would decline accelerated passage in such circumstances.

51. However, the Committee also noted that the delegated power is to be subject to draft affirmative resolution. Members felt that this would provide a sufficient level of control for the Assembly and thus prevent any possible misuse of what would appear to be a poorly drafted delegated power. Despite its misgivings, the Committee was content to not seek to amend this aspect of the Bill.

Other matters

52. The Committee noted the considerable complexity associated with the calculation of non-domestic rates and a troubling level of uncertainty in respect of the legal position relating to the interaction between the NAV list and the coronavirus restrictions. Members generally felt that this complicated area of administration which has significant ramifications for the public finances is worthy of further Committee scrutiny and wider consultation with stakeholders. Further to this, Members noted particularly the calls for the Minister to convene a non-domestic rates stakeholder forum in order to consider: reform of the non-domestic rates valuation process; a revised approach to the funding of the rates hardship fund; and greater certainty in respect of small business rates relief.

53. The Committee noted with some concern a number of disclosures by stakeholders and LPS in respect of the methodology for non-domestic rates valuations. For example, Members initially understood that the basis of non-domestic valuations appeared to be solely determined by what a landlord might reasonably expect to charge a tenant for rent as if the property was vacant, regardless of the type of business which actually occupies the premises. However, LPS clarified that the position for some hospitality

businesses was in fact much more complicated than this and that levels of financial turnover would also be a consideration. LPS also indicated that the smooth running of the related data gathering process was hampered by very limited co-operation by business owners.

54. The Committee also noted evidence provided by Ulster GAA, Ulster Rugby and the Irish Football Association in respect of the LPS methodology employed in respect of stadiums. It was understood that this differed from that which is applied in other jurisdictions of the UK. It was argued that the financial consequences, for what are effectively non-profit-making bodies, can be substantial.

55. Although the Committee was perplexed by much of the above, it was felt that owing to the very constrained timescales for this Bill; the impending conclusion of the current mandate; and the pressure of other work including other legislation and the scrutiny of the draft 2022-25 Budget, the Committee had no option other than to undertake its deliberations in this complex area speedily and restrict its consideration to those matters which were explicitly identified in the Bill. Members felt that options to reform non-domestic rates were certainly due further detailed consideration in the next mandate when time and Committee business pressures would likely allow.

Clause by Clause Scrutiny

Clause 1 Non-domestic rates valuations: effects of coronavirus to be disregarded

56. The Committee agreed that it was content with Clause 1, as drafted.

Clause 2 Commencement and short title

57. The Committee agreed that it was content with Clause 2, including the short title, as drafted.

Long Title

58. The Committee agreed that it was content with the Long Title, as drafted.

Appendices

List of Appendices

Appendix 1 - Minutes of Proceedings (extracts)

- 3 November 2021
- 24 November 2021
- 6 December 2021
- 13 December 2021
- 15 December 2021
- 5 January 2022

Appendix 2 – Minutes of Evidence

- 3 November 2021 - Department of Finance
- 6 December 2021 - Hospitality Ulster - NI Hotels Federation
- 6 December 2021 Irish Football Association – Ulster GAA – Ulster Rugby
- 6 December 2021 - NI Local Government Association – Solace
- 6 December 2021 Retail NI – Federation of Small Businesses
- 13 December 2021 - Department of Finance
- 13 December 2021 - Institute of Revenues Rating and Valuation
- 15 December 2021 - Committee Formal Clause-by-clause

Appendix 3 – Written Submissions

- RHM Commercial LLP- 12 November 2021 (PDF, 1 page, 112KB)
- Federation of Small Business NI – 15 November 2021 (PDF, 3 pages, 824KB)
- Northern Ireland Fiscal Council – 6 December 2021 (PDF, 2 pages, 442KB)
- Northern Ireland Local Government Association / SOLACE NI – 6 December 2021 (PDF, 8 pages, 783KB)

Appendix 4 – Memoranda and Papers from the Department of Finance

- Department of Finance Minister - Non-Domestic Rates Valuations (Coronavirus) Bill Pre-introduction paper (PDF, 11 pages, 598 KB)
- Department of Finance - Ministerial response following Committee meeting of 3 November 2021 (PDF, 12 pages, 379KB)
- Department of Finance - Ministerial further response following Committee meeting of 3 November 2021 (PDF, 10 pages, 544KB)
- Department of Finance - Ministerial response regarding Bill consultation following Committee meeting of 3 November 2021 (PDF, 2 pages, 320KB)
- Department of Finance - Impact Screening Documentation (PDF, 1 pages, 320KB)

- Department of Finance - Rural Needs Impact Assessment (PDF, 9 pages, 565KB)
- Department of Finance - Equality Impact Screening (PDF, 15 pages, 469KB)
- Department of Finance - Regulatory Impact Assessment Screening Exercise (PDF, 3 pages, 509KB)
- Department of Finance - Delegated Powers Memorandum (PDF, 3 pages, 362KB)
- Department of Finance - Departmental response following Committee meeting of 13 December 2021 (PDF, 6 pages, 434KB)