

## 2020 /2021 Rates Holiday Frequently Asked Questions

PLEASE NOTE: This document relates only to the rates holiday that was awarded during the 2020-21 financial year. For details on the 12 Month Rates Holiday for the 2021-22 financial year please monitor <https://www.nibusinessinfo.co.uk/content/rates-holiday>

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### Has my business benefited from the 4-month or 12-month rates holiday?

You can look at [The Regulations](#) to see if your business use is eligible; however, you will have to wait to receive your rate bill in early August 2020 to find out if the rates holiday has been automatically awarded.

If the use of your property is considered to be eligible, the rates holiday has been automatically applied to your rate bill. You can see the reduction on the second page of your rate bill in the Help with Rates section.

If you have been awarded the 4-month rates holiday, it will be shown as '**4 Month Rates Holiday**'. If you have been awarded the 12-month rates holiday, it will be shown as '**12 Month Rates Holiday**'.

If you think you are eligible under [The Regulations](#) for the 12-month rates holiday but this is not shown on your bill, this may be because Land & Property Services (LPS) didn't have enough information to be able to identify if your business use qualified. You must use the online application form to provide LPS with more information about your business use. LPS will review this information and decide whether or not you are eligible for the 12-month rates holiday.

### When will I get the opportunity to apply for the rates holiday if it has not been automatically awarded?

You can use the online form to apply for the 12-month rates holiday. You only need to use this form if the rates holiday has not been automatically awarded and your business use is listed in [The Regulations](#).

If you receive your rate bill before the online application form is available, you should check back with this page to see when the online application form becomes available.

There will be no 4-month rates holiday for the 2021-22 financial year

### What information will I be expected to provide on the online application form?

The online application form will require details about your rate bill and information about how your business uses the property. It should take about 10 minutes to complete the online application form.

### What happens when I complete the online form?

After you complete the online application form you will be provided with an acknowledgement and an application number. Land & Property Services is aiming to respond to ratepayers within 4-6 weeks of your application.

### Do the rates holidays apply to rental properties?

Yes, the rates holiday may apply to rental properties if the property is wholly or mainly used for one of the qualifying business uses. If you are a tenant who receives the rate bill directly

from LPS, you should refer to your rate bill to see if your business has benefited from the rates holiday.

[My business occupies a rental property, and my landlord receives the rate bill. Will I benefit from the rates holiday?](#)

If you are a tenant for a property where the rate bill is sent directly to the landlord, The Regulations state that the amount of any reduction should be applied by the property owner for the benefit of the occupier.

[I pay domestic rates and business rates for a property on one single rate bill \(sometimes known as a mixed hereditament\). Am I considered for the rates holiday?](#)

Yes, the rates holiday applies to the non-domestic part of your rate bill if the non-domestic part of your property is wholly or mainly used for one of the eligible business uses.

[My property is currently vacant. Can I still benefit from the rates holiday?](#)

Yes, the rates holiday applies to eligible business uses whether the property is occupied or vacant for the purposes of rates. While the property is vacant, eligibility will be considered on the basis of the intended use of the property.

[I received the £25,000 Retail, Hospitality, Tourism and Leisure Grant. Why has the 12-month rates holiday not been automatically applied to my business as we were considered to fall into one of the eligible sectors for the grant scheme?](#)

While both schemes are aimed at sectors that are considered to have been hardest hit by COVID-19, the rates holiday and the business support grants are governed by different legislation. Eligibility for these schemes is considered separately. You cannot assume that you will benefit from the 12-month rates holiday because your business received the £25,000 grant. Similarly, if your business did not receive the £25,000 grant, this does not mean that you will definitely not be eligible for the rates holiday.

Refer to the eligible business uses outlined in [Schedule 2 of The Regulations](#). If you think that your business use is eligible for the rates holiday but this has not been automatically applied to your rate bill, you should complete the online application form to provide more information to LPS about your business use.

[I haven't received the 12-month rates holiday on my bill. I know I need to complete the online form so that eligibility can be considered, but I'm concerned that I'm struggling to pay my rate bill. What should I do?](#)

Non-domestic rate bills have been issued to ensure that ratepayers have the option to spread rate payments over a number of months if they choose, with monthly instalment payments being due between August 2020 and March 2021.

While your application for the 12-month rates holiday is being considered, you are encouraged to pay your rates in monthly instalments to avoid a backdated rate bill. If you are subsequently awarded the 12-month rates holiday, any overpayments will be refunded.

The impact of COVID-19 on jobs and income has had serious financial consequences. This is why the NI Executive introduced a number of measures to support all business ratepayers

affected by COVID-19 during these challenging times, including a delay in rate bills until August 2020, a 33% reduction in 2020-21 rate bills through a 4-month rate holiday, a 12-month holiday for the sectors hardest hit by COVID-19 and a reduction in the non-domestic regional rate that is used to calculate rate bills. Find out more about [COVID-19 rates support for businesses](#) and all [coronavirus support available for businesses](#).

Ratepayers are responsible for paying any rates that are due as set out in their rate bill. Responsibility for paying rates is set in law, and rates debt remains payable. Our approach to recovering unpaid rates is under constant review.

It's best to pay off your rates debt as soon as possible so that you can avoid going to court later and incurring additional costs. You should contact LPS on 0300 200 7801 if you are struggling to pay your rate bill so that LPS can understand your circumstances and agree a solution with you.

[Part of my property is used for one of the qualifying business uses listed in The Regulations. Am I eligible for the 12-month rates holiday?](#)

The property must be wholly or mainly used for one of the qualifying business uses to be eligible for the 12-month rates holiday. If only part of your property is used for a qualifying business use, your property may not be eligible to receive the 12-month rates holiday.

Refer to the eligible business uses outlined in [Schedule 2 of The Regulations](#). If you think that your business use is eligible for the rates holiday but this has not been automatically applied to your rate bill, you should complete the online application form to provide more information about your business use.

[I'm a new business ratepayer and I need to set up a rate account for my property. Will I be eligible for the 12-month rates holiday?](#)

New non-domestic rate accounts set up in relation to liability for rates between 1 August 2020 and 31 March 2021 can benefit from the 12 month rates holiday if the property is wholly or mainly used for an eligible business use during this period. However, it is important to note that eligibility is not considered automatically in relation to non-domestic rate accounts set up after 1 August 2020.

Refer to the eligible business uses outlined in [Schedule 2 of The Regulations](#). If you think that your business use is eligible for the rates holiday but this has not been automatically applied to your rate bill, you should complete the online application form to provide more information about your business use.

[I have been awarded the 4-month or 12-month rates holiday, but I don't think I'm entitled to it. What should I do?](#)

If you have been awarded either the 4-month rates holiday or the 12-month rates holiday but you are not entitled to it, you must contact Land & Property Services (LPS) to avoid a backdated rate bill. Contact LPS by email at [12MonthsRatesHoliday@finance-ni.gov.uk](mailto:12MonthsRatesHoliday@finance-ni.gov.uk) or call 0300 200 7801.

My property is currently valued as a domestic property for the purposes of rates, but it is no longer in domestic use and I mainly use the property for one of the qualifying business uses. What should I do?

If your property is wholly or mainly used for non-domestic purposes and it is currently valued as a domestic property for rates, you should [ask for a review of your valuation for rates](#).

Note that it can take 3 months or more to complete a valuation review. While your valuation review is being considered, you should continue to pay your rates to avoid a backdated rate bill.

It is important to note that if your property is subsequently valued as a non-domestic property, your rate bill will be reassessed but eligibility for the 12-month rates holiday will not be automatically considered. After you receive your updated rate bill, you should complete the online application form to provide more information about your business use so that eligibility for the 12-month rates holiday can be considered.

I believe that my business use is entitled to the 12 month rates holiday. It has not been applied but I am unable to complete the online form. What should I do?

If you are unable to complete the form online for any reason, please call 0300 200 7801 for assistance with completing the form.

I believe I am a manufacturing business and could be eligible for Industrial Derating. What should I do?

Premises occupied and used for manufacturing purposes may qualify for Industrial Derating which can provide up to a maximum of 70% relief. If you believe that you may qualify for Industrial Derating you should make an application to LPS Valuation. For more information and to make an application see [Industrial Derating](#).

How long will it take for my application to be considered?

LPS is aiming to respond to ratepayers within 4-6 weeks of your application. Please be patient in the meantime.

What is the deadline for submitting my application?

This online application form will be available until 31 March 2021 at least however it is in your interest to submit your business information at the earliest opportunity.