ANNEX A

FOI DOF/2025-0219

Request

Information in respect of the non-domestic rates system in Northern Ireland.

DoF response

I can confirm the department holds some of the information in the format requested.

The information provided in the table on the next page, is for the 2024/25 rating year (at 31st March 2025) as this is the most recent full rating year for which information is available. The number of properties entitled to relief or exemption reflects those with a recorded transaction of £0.01 or greater against the relevant account code during the 2024/25 rating year. Please note:

- The number of properties entitled to relief / exemption count is different from the count of properties currently benefitting from the relief / exemption at a specific point in time.
- This count will also differ from the count of occupancies benefitting, where an occupancy represents a liable person, persons, business or organisation at a property at a given time (note, most reliefs/exemptions are applied at occupancy level).
- A small number of properties did not have a NAV recorded at date of data extract, so these have been removed from the analysis.

The Department does not hold information in the requested format for properties classified as Retail, Hospitality, or Leisure. Our classification system is based on the physical characteristics of properties, not their use.

Furthermore, Data held by Land & Property Services (LPS), including property class and description, is available under licence as part of the non-domestic data product. This information is exempt from disclosure under Section 21 of the Freedom of Information Act 2000, as it is accessible by other means. More details are available at: Information accessible to the applicant by other means (Section 21) | ICO

Regarding your query on the Business Rates Holiday dataset during the Internal Review: this dataset did not differentiate between categories of rate holiday. It replicated headings from the Valuation records, which are also available via the LPS data product and therefore exempt under Section 21 of the Act. Information on Section 21 of the Freedom of Information Act 2000 can be found at.

https://ico.org.uk/for-organisations/foi/freedom-of-information-and-environmental-information-regulations/section-21-information-accessible-to-the-applicant-by-other-means

Number of properties in receipt of specific reliefs, and amount of relief awarded in 2024/25 rating year (as at 31st March 2025)

	Property NAV Bands						
NAV Start of Band	£ -	£ 2,001	£ 5,001	£ 6,000	£ 12,000	£ 15,000	£ 51,000
NAV End of Band	£ 2,000	£ 5,000	£ 5,999	£ 11,999	£ 14,999	£ 50,999	And Above
Number of Properties in Band	13,623	18,915	4,194	15,516	3,989	13,195	5,621
Total NAV of Properties in Band	£16,115,599	£65,135,667	£23,048,823	£132,001,116	£53,252,544	£350,978,712	£1,062,660,362
Number of Properties in Band Entitled to Industrial De Rating	221	790	200	952	287	1,241	818
Total Value of Relief Granted in Respect of Industrial De Rating	£109,024	£1,118,350	£447,738	£3,264,411	£1,479,750	£14,059,054	£55,984,391
Number of Properties in Band Entitled to Sports and Recreation Relief	74	139	43	201	67	266	34
Total Value of Relief Granted in Respect of Sports and Recreation	£40,947	£209,372	£108,214	£721,795	£346,420	£2,570,641	£1,072,744
Number of Properties in Band Entitled to Freight Transport Relief	0	1	0	3	1	4	8
Total Value of Relief Granted in Respect of Freight Transport Relief	£0	£1,706	£0	£11,213	£5,971	£36,166	£2,383,269
Number of Properties in Band Classified as Exempt	1,090	2,541	584	2,450	687	2,182	546
Total Value of Relief Granted to Exempt Properties	£840,017	£5,176,412	£1,894,065	£12,389,109	£5,422,177	£33,410,372	£51,352,250
Number of Properties in Band Entitled to Small Business Rates Relief	4,698	11,499	2,569	9,099	2,164	78	0
Total Value of Small Business Rates Relief Granted to Properties in Band	£1,784,779	£5,728,178	£1,641,928	£9,023,943	£3,351,961	£100,744	£0