

FOI DOF/2022-0441

Request and response

Q1. *“what categorises [sic; ‘categories’] do travel agents, recruitment services, computer software companies, gambling establishments, taxi firms, private health organisations, auction houses, golf driving ranges, museums, riding school, cinema and telecommunications business fall into”*

A1. I can confirm that the Department holds the information requested. The Department has interpreted this question as asking:

‘What statutory categories listed in the legislation determined eligibility for Covid-19 rate support. What categories do these businesses fall in to?’

The information is provided in the table below the response to questions 2 and 3.

Q2. *“Did they [i.e. business activities you have listed] qualify for rate relief”*

Q3. *“if so, how they differ from our business?”*

A2 and 3. The majority of businesses ratepayers received support under the general rates holidays that applied between the start of April and the end of July 2020, and for the month of April 2022.

The Department has interpreted your question as relating specifically to the extended rates holiday enjoyed by specified types of business from 1 August 2020 to 31 March 2022, and from 1 May 2022 to 30 June 2022.

The table denotes those business activities which you have listed (see column 1), and identifies whether they were expressly specified in Schedule 2 of the relevant legislation and thus entitled to the extended periods of Covid-19 rate support under the legislation (see column 2).

Those business activities that were specified as eligible for support differed from your business activity in that they were listed in statute as a category entitled to support under Schedule 2 of the Regulations enacted, whereas your business activity, i.e. financial advice, was not listed in the Schedule. Several other types of business listed in your request for information were also not included in the Schedule and therefore were not entitled to the extended rate relief. Links to the relevant regulations are provided at the end of this response.

Column 1. Business Activity listed	Column 2. Status under legislation
Travel agents	Schedule 2 - Class 4 - Retail and Retail Services - Travel agencies or tour operators
Recruitment services	Not listed in Schedule 2; not eligible for the extended rate relief
Computer software companies	Not listed in Schedule 2; not eligible for the extended rate relief
Gambling establishments	Schedule 2 - Class 3 - Leisure - Betting shops, Amusement arcades or centres, Premises granted an amusement permit under Article 108(1)(c) and (ca) of the Betting, Gaming, Lotteries and Amusements Order (Northern Ireland) 1985 or premises granted a pleasure permit under Article 157 of the Betting, Gaming, Lotteries and Amusements Order (Northern Ireland) 1985.
Taxi firms	Schedule 2 - Class 4 - Retail and Retail Services - Taxi ordering depots
Private health organisations	Not listed in Schedule 2; not eligible for the extended rate relief
Auction houses	Schedule 2 – Class 4 Retail and Retail Services – Auction Houses
Golf driving ranges	Schedule 2 - Class 3 - Leisure - Sporting premises, sports grounds and associated sport clubs, clubhouses.
Museums	Schedule 2 - Class 3 - Leisure - Museums and galleries
Riding schools	Schedule 2 - Class 3 - Leisure - Equestrian Centres
Cinemas	Schedule 2 - Class 3 - Leisure – Cinemas
Telecommunications businesses	Not listed in Schedule 2; not eligible for the extended rate relief

The policy decisions on which types or categories of business would be eligible for the extended Covid-19 rate relief were informed by research from the Ulster University Economic Policy Centre, which had helped identify those sectors of the economy most affected by the pandemic.

Legislation for Scheme (provided at links below):

- [The Rates \(Coronavirus\) \(Emergency Relief\) \(No. 2\) Regulations \(Northern Ireland\) 2020 \(legislation.gov.uk\)](#)
- [The Rates \(Coronavirus\) \(Emergency Relief\) \(No. 2\) \(Amendment\) Regulations \(Northern Ireland\) 2021 \(legislation.gov.uk\)](#)
- [The Rates \(Coronavirus\) \(Emergency Relief\) Regulations \(Northern Ireland\) 2021 \(legislation.gov.uk\)](#)
- [The Rates \(Coronavirus\) \(Emergency Relief\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(legislation.gov.uk\)](#)