

# Rates (Fire and Emergency Services Levy) Exemption 2020

## Notifiable instrument NI2020–361

made under the

*Rates Act 2004*, s 41 (Exemption from rates)

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### 1 Name of instrument

This instrument is the *Rates (Fire and Emergency Services Levy) Exemption 2020*.

### 2 Commencement

This instrument is taken to have commenced on 1 July 2020.

### 3 Definitions

In this instrument:

*Act* means the *Rates Act 2004*.

*commercial land*—see the Act, dictionary.

*fire and emergency services levy* means the levy imposed under schedule 1, sections 1.1 and 3.1 of the Act.

### 4 Exemption from rates—amount

(1) I declare that for the 2020-21 financial year, the owner of a parcel of eligible commercial land is exempt from the payment of a determined amount of fire and emergency services levy.

(2) In this section:

*determined amount* means:

- (i) where the amount of fire and emergency services levy in the 2020-21 financial year imposed on a parcel of eligible commercial land is greater than the amount of the fire and emergency services imposed on that same parcel of land in the 2019-20 financial year—the difference in the value of fire and emergency services levy between the 2019-20 and 2020-21 financial years; and
- (ii) in all other circumstances—a nil amount.

*eligible commercial land* means commercial land that for the entire 2019-20 financial year was commercial land and had the fire and emergency services levy imposed for that financial year.

*parcel*—see the Act, dictionary.

## **5 Expiry**

This instrument expires on 30 June 2021.

Andrew Barr MLA  
Treasurer

25 June 2020