

# Business Rates Public Consultation



## In May 2019, the Department of Finance announced plans to undertake a full and comprehensive review of business rates in Northern Ireland.

It is of strategic importance for government to ensure that the business rating system is fit for purpose in order to fund Northern Ireland's key services, both at regional and district level. The system, together with the suite of support measures, need to be positioned to respond to changing marketplaces and local economic conditions, and should align with wider government strategy to promote economic growth right across Northern Ireland.

This Review will evaluate the current position and make recommendations as to how the business rates system can be effective and fair, while still ensuring that overall, the same amount of revenue is available.

## The Department of Finance is seeking views on business rates and specifically on the following questions:

- How can revenues from district and regional rates be raised in a way that is fair and equitable and without placing an unacceptable burden on business ratepayers?
- What ways can be found to widen the tax base that could facilitate a lower level of business rates?
- How can a fair distribution between district rates and regional rates be sustained?
- How can a fair distribution between non-domestic and domestic rates be sustained?
- What reliefs and supports are necessary and might be introduced, changed or ended, targeted in line with Executive priorities and recognising ability to pay?
- What alternative taxation options should be considered to complement or partially replace property based non-domestic rates and to allow for lower levels of revenue from business rates?



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Department of  
**Finance**  
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[www.finance-ni.gov.uk](http://www.finance-ni.gov.uk)

This consultation paper applies to Northern Ireland only.

The Terms of Reference for this Review and other supporting material can be found at [www.finance-ni.gov.uk/consultations/business-rates](http://www.finance-ni.gov.uk/consultations/business-rates).

## Send us your views

**We invite responses by 11 November 2019.**

Email responses should be sent to: [RatingPolicy@finance-ni.gov.uk](mailto:RatingPolicy@finance-ni.gov.uk)

Paper responses to:

Rating Policy Division,  
Department of Finance,  
Lanyon Plaza,  
7 Lanyon Place  
Town Parks  
BELFAST  
BT1 3LP

**We will publish all responses on the Department of Finance website, unless confidentiality is requested, and subject to checking for any defamatory material.**



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