

2006 No. 498

RATES

**The Rates (Making and Levying of Different Rates) Regulations
(Northern Ireland) 2006**

Made - - - - - *5th December 2006*

Coming into operation - *28th December 2006*

The Department of Finance and Personnel^(a) makes the following Regulations in exercise of the powers conferred by Article 6(6) of the Rates (Northern Ireland) Order 1977^(b):

Citation and commencement

1. These Regulations may be cited as the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2006 and shall come into operation on 28th December 2006.

Making and levying of different rates

2. In respect of the year ending on 31st March 2008 and each subsequent year, different regional and district rates may be made and levied on—

- (a) the rateable net annual values of hereditaments; and
- (b) the rateable capital values of hereditaments.

3.—(1) In respect of the year ending on 31st March 2008 and each subsequent year, a capital value district rate shall be made by a district council in accordance with the formula—

$$A = B \times C$$

where—

A is the capital value district rate;

B is the net annual value district rate made by that council; and

C is the conversion factor for that council as set out in the Schedule.

(2) In this regulation—

“capital value district rate”, in relation to a district council, means a district rate made by that council on the rateable capital values of hereditaments in the district;

“net annual value district rate”, in relation to a district council, means a district rate made by that council on the rateable net annual values of hereditaments in the district.

(a) Formerly the Department of Finance; see S.I. 1982/338 (N.I. 6) Article 3

(b) S.I.1977/2157 (N.I. 28); Article 6 was amended by Article 3 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25)) and Article 3 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I.18))

Revocation and savings

4.—(1) Subject to paragraphs (2) and (3), the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002(a) (“the 2002 Regulations”) are revoked.

(2) The Rates (Making and Levying of Different Rates) (No. 2) Regulations (Northern Ireland) 1997(b) shall continue to apply in respect of the year ended on 31st March 2003 and earlier years.

(3) The 2002 Regulations shall continue to apply in respect of the four year period ending on 31st March 2007.

Sealed with the Official Seal of the Department of Finance and Personnel on 5th December 2006



Brian McClure

A senior officer of the Department of Finance and Personnel

SCHEDULE

Regulation 3(1)

Conversion factors for district councils

<i>District council</i>	<i>Conversion factor</i>
Derry	0.014458
Limavady	0.014605
Coleraine	0.013191
Ballymoney	0.012833
Moyle	0.012339
Larne	0.014753
Ballymena	0.013814
Magherafelt	0.012621
Cookstown	0.012663
Strabane	0.014695
Omagh	0.016254
Fermanagh	0.013804
Dungannon and South Tyrone	0.012212
Craigavon	0.015527
Armagh	0.013476
Newry and Mourne	0.013670
Banbridge	0.013293
Down	0.013238
Lisburn	0.013105
Antrim	0.013336
Newtownabbey	0.012803
Carrickfergus	0.013677
North Down	0.013511
Ards	0.012113
Castlereagh	0.012024
Belfast	0.011449

(a) S.R. 2002 No. 409

(b) S.R. 1997 No. 50

EXPLANATORY NOTE

(This note is not part of the Regulations)

From 1st April 2007 rates on dwelling-houses, private garages and private storage premises and the private dwelling part of premises used partly for that purpose (“domestic premises”) will be levied on the basis of rateable capital values. Rates on all other premises will be levied on the basis of rateable net annual values. These Regulations—

- (a) enable different rates to be made and levied on the rateable net annual values of premises and the rateable capital values of premises (regulation 2);
- (b) prescribe a formula whereby a capital value district rate made by a district council is linked to the net annual value district rate made by that council; the formula ensures that the division of the district rate burden between domestic premises and non-domestic premises, before the general grant from the Department of the Environment is taken into account, will not change as a result of the 2003 revaluation of non-domestic premises and as a result of the introduction of capital valuation for domestic premises (regulation 3); and
- (c) revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002 with savings (regulation 4).