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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 46**

**The Rates (Owners Allowances) Order (Northern Ireland) 2015**

**Amendment of Article 20 of the Rates (Northern Ireland) Order 1977**

2.—(1) Subject to paragraph (2), in Article 20(4) of the Rates (Northern Ireland) Order 1977(1) (rating of owners instead of occupiers in certain cases) for “7½ per cent.” there shall be substituted “10 per cent.”.

(2) Paragraph (1) shall not apply in respect of a rate made for a year ending before 1st April 2015.

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(1) Article 20(4) was amended by Article 3(2) of the Rates (Amendment) (Northern Ireland) Order 1983 ([S.I. 1983/421 \(N.I. 7\)](#))