

**2015 No. 48**

**RATES**

**The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2015**

*Made* - - - - - *10th February 2015*

*Affirmed by resolution of the Assembly on* *2nd March 2015*

*Coming into operation* - - - - - *1st April 2015*

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 31D(15) and (16) of the Rates (Northern Ireland) Order 1977(a).

**Citation and commencement**

1. This Order may be cited as the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2015 and shall come into operation on 1st April 2015.

**Temporary rebate for certain previously unoccupied hereditaments etc.**

2. In Article 31D of the Rates (Northern Ireland) Order 1977 (temporary rebate for certain previously unoccupied hereditaments etc.)—

- (a) in paragraph (2) for the words “1st April 2015” there shall be substituted the words “1st April 2016”;
- (b) in paragraph (3)(b) for the words “the three year period ending on 31st March 2015” there shall be substituted the words “the four year period ending on 31st March 2016”; and
- (c) in paragraph (5) for the definition of “F” there shall be substituted the following definition—

““F” means the first person to occupy the hereditament after the continuous period of unoccupancy mentioned in paragraph (3)(b);”.

**Revocation**

3. The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) Order 2013(b) is revoked.

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(a) S.I. 1977/2157 (N.I. 28); Article 31D was inserted by section 2 of the Rates (Amendment) Act (Northern Ireland) 2012 (c.1 (N.I.)) and by S.R. 2013 No. 15

(b) S.R. 2013 No.15

Sealed with the Official Seal of the Department of Finance and Personnel on 10th February 2015

(L.S.)

*Brian McClure*

A senior officer of the Department of Finance and Personnel

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Article 31D of the Rates (Northern Ireland) Order 1977 provides for a rebate on occupied rates for retail properties. This rebate applies to properties which become occupied during the three year period ending on 31st March 2015 after having been unoccupied for a continuous period of at least twelve months. The amount of the rebate is one half of the rates chargeable in respect of the net annual value of the property and is granted for a period of twelve months.

This Order extends the rebate to retail properties which become occupied during the year ending on 31st March 2016.

The Order also revokes the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2013 which extended the rebate to 31st March 2015.

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