
STATUTORY RULES OF NORTHERN IRELAND

2020 No. 5

RATES

The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020

Made - - - - 3rd January 2020

Coming into operation 8th January 2020

The Department of Finance⁽¹⁾ makes the following Regulations in exercise of the powers conferred by Article 6(6) of the Rates (Northern Ireland) Order 1977⁽²⁾.

Citation and commencement

1. These Regulations may be cited as the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020 and shall come into operation on 8th January 2020.

Making and levying of different rates

2. In respect of the year ending on 31st March 2021 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 2021 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—

(1) The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.))
(2) 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))

“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.

Revocation and savings

4.—(1) Subject to paragraphs (2) to (5), the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015⁽³⁾ (“the 2015 Regulations”) are revoked.

(2) The Rates (Making and Levying of Different Rates) (No.2) Regulations (Northern Ireland) 1997⁽⁴⁾ shall continue to apply in respect of the year ended on 31st March 2003 and earlier years.

(3) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002⁽⁵⁾ shall continue to apply in respect of the four year period ending on 31st March 2007.

(4) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2006⁽⁶⁾ shall continue to apply in respect of the eight year period ending on 31st March 2015.

(5) The 2015 Regulations shall continue to apply in respect of the five year period ending on 31st March 2020.

Sealed with the Official Seal of the Department of Finance on 3rd January 2020



Alan Brontë
A senior officer of the Department of Finance

(3) S.R. 2015 No.20
(4) S.R. 1997 No.50
(5) S.R. 2002 No.409
(6) S.R. 2006 No.498

SCHEDULE

Regulation 3(1)

Conversion factors for district councils

<i>Council</i>	<i>Conversion factor</i>
Antrim and Newtownabbey	0.015178
Ards and North Down	0.014870
Armagh City, Banbridge and Craigavon	0.017368
Belfast	0.013094
Causeway Coast and Glens	0.015656
Derry City and Strabane	0.016487
Fermanagh and Omagh	0.016807
Lisburn and Castlereagh	0.013937
Mid and East Antrim	0.014137
Mid Ulster	0.014368
Newry, Mourne and Down	0.016949

EXPLANATORY NOTE*(This note is not part of the Regulations)*

These Regulations are made in consequence of the revaluation of non-domestic premises, which will come into operation on 1st April 2020. The 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 remains linked to the net annual value district rate made by that council (regulation 3); and
- (c) revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015 with savings (regulation 4).