## STATUTORY RULES OF NORTHERN IRELAND

# 2021 No. 21

# RATES

The Rates (Coronavirus: Making of District Rates) Regulations (Northern Ireland) 2021

Made---3rd February 2021Coming into operation5th February 2021

The Department of Finance(1) makes the following Regulations in exercise of the powers conferred by Article 8 of the Rates (Northern Ireland) Order 1977(2).

#### **Citation and commencement**

**1.** These Regulations may be cited as the Rates (Coronavirus: Making of District Rates) Regulations (Northern Ireland) 2021 and comes into operation on 5th February 2021.

#### Amendment of the Rates Regulations (Northern Ireland) 2007

**2.** In regulation 2(1) of the Rates Regulations (Northern Ireland) 2007(**3**), for "15th February" substitute "1st March".

<sup>(1)</sup> 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.))

 <sup>(2)</sup> S.I. 1977/2157 (N.I. 28); Article 61(2B) was inserted by paragraph 38(4) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)).

<sup>(3)</sup> S.R. 2007 No. 61 as amended by S.R. 2009 No. 58 and S.R. 2010 No. 18.

Status: This is the original version (as it was originally made).

Sealed with the Official Seal of the Department of Finance on 3rd February 2021



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### **EXPLANATORY NOTE**

(This note is not part of these Regulations)

These Regulations amend the date by which a district council must make their district rate for a forthcoming rating year from 15th February to 1st March.

The change is made in order to allow district councils more time to address financial planning considerations arising from the Covid-19 pandemic.

Article 1 provides for citation and commencement.

Article 2 makes an amendment to the Rates Regulations (Northern Ireland) 2007 to amend the date by which a district council must make the district rates from 15th February to 1st March.