

## STATUTORY RULES OF NORTHERN IRELAND

**2022 No. 77**

# RATES

## The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022

Made - - - - 2nd March 2022

Affirmed by resolution of the  
Assembly on 21st March 2022

Coming into operation 1st May 2022

The Department of Finance makes the following Order in exercise of the powers conferred by Article 31D(15) and (16) of the Rates (Northern Ireland) Order 1977<sup>(1)</sup>.

PROSPECTIVE

### Citation and commencement

1. This Order may be cited as the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022 and shall come into operation on 1st May 2022.

### Commencement Information

II Art. 1 in operation at 1.5.2022, see [art. 1](#)

### 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 2017” substitute, “1st April 2023”;
- (b) in paragraph (3)(b) for the words “the five year period ending on 31st March 2017” substitute, “the one year period ending on 31st March 2023”;
- (c) in paragraph (7) (a) for the words “twelve months” substitute, “twenty-four months”.

<sup>(1)</sup> [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 amended by [S.R. 2015 No. 48](#)

**Status:** This version of this Rule contains provisions that are prospective.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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### Commencement Information

**I2** Art. 2 in operation at 1.5.2022, see [art. 1](#)

### Revocation

**3.** Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) Order 2016(2) is revoked.

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### Commencement Information

**I3** Art. 3 in operation at 1.5.2022, see [art. 1](#)

Sealed with the Official Seal of the Department of Finance on 2nd March 2022

(L.S.)

*Sharon Magee*  
A senior officer of the Department of Finance

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PROSPECTIVE

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### 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 certain retail properties. This rebate applies to properties which become occupied during the one year period ending on 31st March 2023 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 twenty four months.

The Order also revokes Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2016.

**Status:**

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**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- art. 1 coming into force by [S.R. 2022/77 art. 1](#)
- art. 2 coming into force by [S.R. 2022/77 art. 1](#)
- art. 2 revoked by [S.R. 2024/87 art. 3](#)
- art. 3 coming into force by [S.R. 2022/77 art. 1](#)