

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(a).

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.

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”.

Revocation

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

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

(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 amended by S.R. 2015 No. 48
(b) S.R. 2016 No.18

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.

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