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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 1**

**The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023**

**Citation and commencement**

1. These Regulations may be cited as The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023 and shall come into operation on 1st February 2023.

**Making and levying of different rates**

2. In respect of the year ending on 31st March 2024 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. In making district rates in accordance with regulation 2, a district council shall take into consideration the formula laid out in the Schedule.

**Revocation and savings**

4.—(1) Subject to paragraphs (2) to (8), The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022(1) (“the 2022 Regulations”) are revoked.

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

(3) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002(3) 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(4) shall continue to apply in respect of the eight year period ending on 31st March 2015.

(5) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015(5) shall continue to apply in respect of the five year period ending on 31st March 2020.

(6) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020(6) shall continue to apply in respect of the one year period ending on 31st March 2021.

(7) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021(7) shall continue to apply in respect of the year ending on 31st March 2022.

(8) The 2022 Regulations shall continue to apply in respect of the one year period ending on 31st March 2023.

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(1) [S.R. 2022 No. 17.](#)  
(2) [S.R. 1997 No. 50.](#)  
(3) [S.R. 2002 No. 409.](#)  
(4) [S.R. 2006 No. 498.](#)  
(5) [S.R. 2015 No. 20.](#)  
(6) [S.R. 2020 No. 5.](#)  
(7) [S.R. 2021 No. 30.](#)

Sealed with the Official Seal of the Department of Finance on 5th January 2023.

(L.S.)

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