

STATUTORY RULES OF NORTHERN IRELAND

2023 No. 1

RATES

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

Made - - - - *5th January 2023*
Coming into operation *1st February 2023*

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

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.

Commencement Information

I1 Reg. 1 in operation at 1.2.2023, see [reg. 1](#)

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.

Commencement Information

I2 Reg. 2 in operation at 1.2.2023, see [reg. 1](#)

(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)).

I3 Reg. 3 in operation at 1.2.2023, see [reg. 1](#)

Revocation and savings

4.—(1) Subject to paragraphs (2) to (8), The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022(3) (“the 2022 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 ending 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 Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015(7) 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(8) 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(9) 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.

Commencement Information

I4 Reg. 4 in operation at 1.2.2023, see [reg. 1](#)

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

(L.S.)

Sharon Magee
A senior officer of the Department of Finance

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

SCHEDULE

Regulation 3

Formula

1. In respect of the year ending on 31st March 2024 and each subsequent year, in making the district rates referred to in regulation 2, a district council shall consider whether to make a capital value district rate 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; and

C is the conversion factor for that council as set out in Table 1.

Commencement Information

I5 Sch. para. 1 in operation at 1.2.2023, see [reg. 1](#)

2. In paragraph 1—

“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.

Table 1**Conversion factors for district councils**

<i>Council</i>	<i>Conversion factor</i>
Antrim and Newtownabbey	0.014881
Ards and North Down	0.014707
Armagh City, Banbridge and Craigavon	0.016925
Belfast	0.013119
Causeway Coast and Glens	0.016128
Derry City and Strabane	0.016084
Fermanagh and Omagh	0.016516
Lisburn and Castlereagh	0.014235
Mid and East Antrim	0.013853
Mid Ulster	0.014781
Newry, Mourne and Down	0.016107

Commencement Information

I6 Sch. para. 2 in operation at 1.2.2023, see [reg. 1](#)

Changes to legislation: There are currently no known outstanding effects for the The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022. These Regulations act to—

- (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 and 3);
- (b) revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022 with savings (regulation 4).

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023.