These notes refer to the Rates (Amendment) Act (Northern Ireland) 2009 (c.8) which received Royal Assent on 3 November 2009

Rates (Amendment) Act (Northern Ireland) 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 2: Zero-carbon or low-carbon homes

This section inserts a new Article 30C into the Rates (Northern Ireland) Order 1977. Paragraph (1) enables the Department of Finance and Personnel to make regulations providing full rate relief to the first occupiers of new zero-carbon and low-carbon homes. Provision is made in paragraphs (2) and (3) of the new Article for the relief to apply for up to two years in respect of new low-carbon homes and for up to five years in respect of new low-carbon homes. These paragraphs also provide for the scheme to be time limited to 31 March 2013 in respect of new low-carbon homes and 31 March 2016 in respect of new zero-carbon homes. Paragraph (4) enables the Department of Finance and Personnel to alter these end dates by subordinate legislation subject to affirmative resolution and make any transitional or savings provisions required on the ending of the scheme.

Provision is also made in paragraph (5) enabling certain key terms, including zero-carbon home and low-carbon home, to be defined in regulations. Paragraphs (6) and (7) make further provision in relation to the definition of the terms zero-carbon home and low-carbon home. Paragraph (8) allows the regulations to provide for the method of claiming relief and for the circumstances in which the relief can be withdrawn. Paragraph (9) allows provision to be made regarding the evidence required to show that the definitions of zero-carbon home and low-carbon home have been satisfied. In connection with this, paragraph (10) further enables regulations to refer to an existing statutory scheme or process about building and make provision concerning certification, approval and associated fees.

Paragraph (11) provides for an appeal against a decision made by the Department under the regulations. Paragraph (12) makes provision for certain exclusions. Paragraph (13) allows the relief to be applied in respect of a period before the making of the regulations but not before the beginning of the rating year. Paragraph (14) enables the Department through regulations to make any other provisions deemed necessary for the purposes of this scheme.