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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 20**

**The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015**

**Citation and commencement**

1. These Regulations may be cited as the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015 and shall come into operation on 28th January 2015.

**Making and levying of different rates**

2. In respect of the year ending on 31st March 2016 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.—(1) In respect of the year ending on 31st March 2016 and each subsequent year, a capital value district rate shall be made by a district council 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 made by that council; and
- C is the conversion factor for that council as set out in the Schedule.

(2) In this regulation—

“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.

**Revocation and savings**

4.—(1) Subject to paragraphs (2) to (4), the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2006(1) (“the 2006 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 ended 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.

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(1) [S.R. 2006 No.498](#)  
(2) [S.R. 1997 No.50](#)  
(3) [S.R. 2002 No.409](#)

(4) The 2006 Regulations shall continue to apply in respect of the eight year period ending on 31st March 2015.

Sealed with the Official Seal of the Department of Finance and Personnel on 27th January 2015



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A senior officer of the Department of Finance  
and Personnel