
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 20

RATES

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

Made - - - - *27th January 2015*
Coming into operation *28th January 2015*

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

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;

(1) [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 \(N.I.18\)\)](#)

“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(2) (“the 2006 Regulations”) are revoked.

(2) The Rates (Making and Levying of Different Rates) (No.2) Regulations (Northern Ireland) 1997(3) 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(4) shall continue to apply in respect of the four year period ending on 31st March 2007.

(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



Brian McClure
A senior officer of the Department of Finance
and Personnel

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

SCHEDULE

Regulation 3(1)

Conversion factors for district councils

<i>District council</i>	<i>Conversion factor</i>
Antrim and Newtownabbey	0.014356
Armagh, Banbridge and Craigavon	0.016530
Belfast	0.012142
Causeway Coast and Glens	0.014576
Derry and Strabane	0.015592
Fermanagh and Omagh	0.016351
Lisburn and Castlereagh	0.013398
Mid and East Antrim	0.014299
Mid Ulster	0.013283
Newry, Mourne and Down	0.016059
North Down and Ards	0.014198

EXPLANATORY NOTE*(This note is not part of the Regulations)*

These Regulations, which are made in consequence of the reorganisation of local government and the revaluation of non-domestic premises, both of which will come into operation on 1st April 2015—

- (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);
- (b) prescribe a formula whereby a capital value district rate made by a district council remains linked to the net annual value district rate made by that council (regulation 3); and
- (c) revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2006 with savings (regulation 4).