
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 83

The Rates (Transitional Relief) Order (Northern Ireland) 2015

Transitional relief

3. Subject to Article 4, the amount of the sum which would be chargeable in respect of a net annual value district rate in respect of a hereditament which, but for the coming into operation of section 1 of the Local Government (Boundaries) Act (Northern Ireland) 2008, would have been in a former district specified in column 1 of Schedule 2 and which, on or after 1st April 2015, is in a district specified in column 2 of that Schedule, shall be reduced—

- (a) in the year ending on 31st March 2016, by 80% of the amount attributable to the part of the net annual value district rate specified in the corresponding entry in column 3 of that Schedule;
- (b) in the year ending on 31st March 2017, by 60% of the amount mentioned in paragraph (a);
- (c) in the year ending on 31st March 2018, by 40% of the amount mentioned in paragraph (a);
and
- (d) in the year ending on 31st March 2019, by 20% of the amount mentioned in paragraph (a).