

2015 No. 83

RATES

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

Made - - - - 26th February 2015

Coming into operation - 1st April 2015

This Order is made in exercise of the powers conferred by Article 33A(2A) of the Rates (Northern Ireland) Order 1977(a).

It appears to the Department of Finance and Personnel (“the Department”) expedient to make provision under that Article in connection with changes to local government districts.

Accordingly the Department makes the following Order.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Rates (Transitional Relief) Order (Northern Ireland) 2015 and shall come into operation on 1st April 2015.

(2) In this Order—

“capital value district rate” means a district rate made by a district council on the rateable capital values of hereditaments in its district;

“former district” means a local government district established in pursuance of the Local Government Boundaries Act (Northern Ireland) 1971(b);

“hereditament in the social sector” has the meaning assigned to it by Article 23A(3) of the Rates (Northern Ireland) Order 1977(c);

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975(d);
and

“net annual value district rate” means a district rate made by a district council on the rateable net annual values of hereditaments in its district.

Transitional relief

2. Subject to Article 4, the amount of the sum which would be chargeable in respect of a capital value district rate in respect of a hereditament which, but for the coming into operation of

(a) S.I. 1977/2157 (N.I.28); Article 33A was inserted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 1996, S.I. 1996/3162 (N.I.25); paragraph (2A) was inserted in Article 33A by section 112 of the Local Government Act (Northern Ireland) 2014 (2014 c.8 (N.I.))

(b) 1971 c.9 (N.I.)

(c) Article 23A was inserted by Article 7 of the Rates (Amendment) (Northern Ireland) Order 2006, S.I. 2006/2954 (N.I. 18)

(d) 1975 c.26

section 1 of the Local Government (Boundaries) Act (Northern Ireland) 2008(a), would have been in a former district specified in column 1 of Schedule 1 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 capital 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 31st March 2019, by 20% of the amount mentioned in paragraph (a).

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).

4. This Order shall not apply to a hereditament specified in column 2 of Schedule 3.

Sealed with the Official Seal of the Department of Finance and Personnel on 26th February 2015



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

(a) 2008 c.7 (N.I.)

SCHEDULE 1

Article 2

The Part of the Capital Value District Rate on which Transitional Relief is calculated

<i>1</i>	<i>2</i>	<i>3</i>
<i>Former District</i>	<i>District</i>	<i>Part of the capital value district rate on which transitional relief is calculated (pence in the pound)</i>
Ards	North Down and Ards	0.0111
Ballymena	Mid and East Antrim	0.0041
Banbridge	Armagh, Banbridge and Craigavon	0.0133
Castlereagh	Lisburn and Castlereagh	0.0485
Castlereagh	Belfast	0.0875
Coleraine	Causeway Coast and Glens	0.0356
Craigavon	Armagh, Banbridge and Craigavon	0.0053
Dungannon	Mid Ulster	0.0185
Dungannon	Armagh, Banbridge and Craigavon	0.1445
Fermanagh	Fermanagh and Omagh	0.0465
Larne	Mid and East Antrim	0.0028
Lisburn	Belfast	0.0390
Newry & Mourne	Newry, Mourne and Down	0.0017
Newtownabbey	Antrim and Newtownabbey	0.0086
North Down	Belfast	0.0106
Strabane	Derry and Strabane	0.0215

SCHEDULE 2

Article 3

The Part of the Net Annual Value District Rate on which Transitional Relief is calculated

<i>1</i>	<i>2</i>	<i>3</i>
<i>Former District</i>	<i>District</i>	<i>Part of the net annual value district rate on which transitional relief is calculated (pence in the pound)</i>
Ballymoney	Causeway Coast and Glens	0.6774
Carrickfergus	Mid and East Antrim	2.2063
Castlereagh	Lisburn and Castlereagh	3.3105
Castlereagh	Belfast	8.5624
Coleraine	Causeway Coast and Glens	1.4000
Craigavon	Armagh, Banbridge and Craigavon	1.6249
Dungannon	Mid Ulster	0.7187
Dungannon	Armagh, Banbridge and Craigavon	4.3888
Fermanagh	Fermanagh and Omagh	1.7659
Limavady	Causeway Coast and Glens	0.0114
Lisburn	Lisburn and Castlereagh	0.9309
Lisburn	Belfast	6.1829
Magherafelt	Mid Ulster	0.8745
Newry & Mourne	Newry, Mourne and Down	0.4068
Newtownabbey	Antrim and Newtownabbey	0.0983
North Down	North Down and Ards	0.5760
Strabane	Derry and Strabane	4.1884

SCHEDULE 3

Article 4

Hereditaments to which this Order does not apply

<i>1</i>	<i>2</i>
<i>Entry No.</i>	<i>Hereditaments</i>
1	A hereditament in the social sector
2	A hereditament which is occupied by a Northern Ireland Department or by a Minister of the Crown or by any officer or body exercising functions on behalf of the Crown.
3	A hereditament which is occupied by a body established by or under a statutory provision.

EXPLANATORY NOTE

(This note is not part of the Order)

Changes to local government districts, involving a reduction in the number of district councils from 26 to 11, take effect on 1st April 2015. This Order provides for transitional rate relief to ensure that there is no sudden and excessive increase in the district rates payable in respect of any property arising out of local government reorganisation. The relief takes the form of reductions in the amounts chargeable in respect of district rates. The reductions will be progressively decreased over a four year period and end on 31st March 2019.

Article 2 and 3 and Schedules 1 and 2 provide for the reductions.

Article 4 and Schedule 3 exclude certain classes of property from the relief.

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