

2016 No. 18

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2016

Made - - - - - *22nd January 2016*

Affirmed by resolution of the Assembly on 22nd February 2016

Coming into operation - - - - - *1st April 2016*

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 31D(15) and (16) of the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. This Order may be cited as the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2016 and shall come into operation on 1st April 2016.

Temporary rebate for certain previously unoccupied hereditaments etc.

2. In Article 31D of the Rates (Northern Ireland) Order 1977 (temporary rebate for certain previously unoccupied hereditaments etc.)—

- (a) in paragraph (2) for the words “1st April 2016” there shall be substituted the words “1st April 2017”; and
- (b) in paragraph (3)(b) for the words “the four year period ending on 31st March 2016” there shall be substituted the words “the five year period ending on 31st March 2017”.

Revocation

3. Sub-paragraphs (a) and (b) of Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) Order 2015(b) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 22nd January 2016

(L.S.)

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

(a) S.I. 1977/2157 (N.I. 28); Article 31D was inserted by section 2 of the Rates (Amendment) Act (Northern Ireland) 2012 (c.1 (N.I.)) and amended by S.R. 2015 No. 48
(b) S.R. 2015 No.48

EXPLANATORY NOTE

(This note is not part of the Order)

Article 31D of the Rates (Northern Ireland) Order 1977 provides for a rebate on occupied rates for certain retail properties. This rebate applies to properties which become occupied during the four year period ending on 31st March 2016 after having been unoccupied for a continuous period of at least twelve months. The amount of the rebate is one half of the rates chargeable in respect of the net annual value of the property and is granted for a period of twelve months.

This Order extends the rebate to retail properties which become occupied during the year ending on 31st March 2017. The Order also revokes sub-paragraphs (a) and (b) of Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2015.

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£4.25

N6912 3/2016 466912T 19585

ISBN 978-0-337-99972-7



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