

Status: Point in time view as at 29/03/2024. This version of this Rule contains provisions that are prospective.
Changes to legislation: The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024 is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Order laid before the Assembly under Article 31D(15) of the Rates (Northern Ireland) Order 1977 and subject to affirmative resolution procedure of the Assembly

STATUTORY RULES OF NORTHERN IRELAND

2024 No. 87

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024

Made - - - - 29th March 2024
Coming into operation 15th May 2024

The Department of Finance makes the following Order in exercise of the powers conferred by Article 31D(15) and (16) of the Rates (Northern Ireland) Order 1977(1).

PROSPECTIVE

Citation and commencement

1. This Order may be cited as the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024 and shall come into operation on 15th May 2024.

Commencement Information

II Art. 1 in operation at 15.5.2024, see [art. 1](#)

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 2023” substitute, “1st April 2025”;
- (b) in paragraph (3)(b) for the words “the one year period ending on 31st March 2023” substitute, “the one year period ending on 31st March 2025”.

(1) [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](#)

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Commencement Information

I2 Art. 2 in operation at 15.5.2024, see [art. 1](#)

Revocation

3. Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022(2) is revoked.

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Commencement Information

I3 Art. 3 in operation at 15.5.2024, see [art. 1](#)

Sealed with the Official Seal of the Department of Finance on 29th March 2024

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

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PROSPECTIVE

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 one year period ending on 31st March 2025 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 twenty-four months.

The Order also revokes Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022.

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