

Rates (Amendment) Act (Northern Ireland) 2012

CHAPTER 1

RATES (AMENDMENT) ACT (NORTHERN IRELAND) 2012

- 1. Additional rate in respect of large retail hereditaments for the years ending on 31st March 2013, 31st March 2014 and 31st March 2015
- 2. Temporary rebate for certain previously unoccupied hereditaments etc.
- 3. Window displays not to constitute occupation in certain cases
- 4. Restriction on same state and circumstances assumption for new NAV lists
- 5. Repeal in relation to new valuation list of special provision where net annual value fixed having regard to volume of trade
- 6. Interpretation
- 7. Commencement
- 8. Short title

Status: Point in time view as at 29/02/2012.

Changes to legislation:

There are currently no known outstanding effects for the Rates (Amendment) Act (Northern Ireland) 2012.