

STATUTORY RULES OF NORTHERN IRELAND

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(1).

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.

Commencement Information

II [Art. 1](#) in operation at 1.4.2016, see [art. 1](#)

Temporary rebate for certain previously unoccupied hereditaments etc.

^{F1}2.

F1 [Art. 2](#) revoked (1.5.2022) by [The Rates \(Temporary Rebate\) \(Amendment\) Order \(Northern Ireland\) 2022 \(S.R. 2022/77\)](#), arts. 1, 3

Revocation

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

(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](#)
(2) [S.R. 2015 No.48](#)

Changes to legislation: There are currently no known outstanding effects for the *The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2016*. (See end of Document for details)

Commencement Information

I2 [Art. 3](#) in operation at 1.4.2016, see [art. 1](#)

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

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.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2016.