



# **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Point in time view as at 01/04/2012.

**Changes to legislation:**

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