



2014 CHAPTER 8

PART 16

MISCELLANEOUS

Rates

Transitional rate relief in consequence of changes in local government districts

112.—(1) Article 33A of the Rates (Northern Ireland) Order 1977 (transitional rate relief) is amended as follows.

(2) In paragraph (1), for the words “this Article” there shall be substituted the words “paragraph (2)”.

(3) In paragraph (2), for the word “Article” there shall be substituted the word “paragraph”.

(4) After paragraph (2) there shall be inserted the following paragraphs—

“(2A) Where paragraph (2B) applies, the Department may, by order subject to negative resolution,—

- (a) provide for such provisions of this Order as may be specified in the order not to apply or apply subject to modifications specified in the order; and
- (b) provide for so much of the amount of the sum chargeable in respect of rates due in respect of any hereditament as relates to a district rate to be such as is determined in accordance with rules specified in the order.

(2B) This paragraph applies if it appears to the Department necessary or expedient to make provision under paragraph (2A) in connection with changes to local government districts (including changes before the commencement of section 112(4) of the Local Government Act (Northern Ireland) 2014).

(2C) The Department must within two years of the making of an order under paragraph (2A) lay before the Assembly a report on the operation of any transitional rate relief scheme under that paragraph including—

- (a) the Department's assessment of the likely or actual percentage increase in district rates payable by ratepayers in each affected district as a consequence of the termination of the scheme; and
- (b) consideration of possible further mitigating measures.”.