

2015 No. 46

RATES

The Rates (Owners Allowances) Order (Northern Ireland) 2015

Made - - - - *10th February 2015*

Affirmed by resolution of the Assembly on *2nd March 2015*

Coming into operation - *1st April 2015*

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 22(4) to 4(D) of the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. This Order may be cited as the Rates (Owners Allowances) Order (Northern Ireland) 2015 and shall come into operation on 1st April 2015.

Amendment of Article 20 of the Rates (Northern Ireland) Order 1977

2.—(1) Subject to paragraph (2), in Article 20(4) of the Rates (Northern Ireland) Order 1977(b) (rating of owners instead of occupiers in certain cases) for “7½ per cent.” there shall be substituted “10 per cent.”.

(2) Paragraph (1) shall not apply in respect of a rate made for a year ending before 1st April 2015.

Amendment of Article 21 of the Rates (Northern Ireland) Order 1977

3. In Article 21(1) of the Rates (Northern Ireland) Order 1977(c) (payment of rates by owners by agreement) for “12.5 per cent.” there shall be substituted “10 per cent.”.

Amendment of certain existing agreements

4.—(1) The Department of Finance and Personnel hereby directs that for any percentage specified in a qualifying existing agreement there shall be substituted 10 per cent.

(2) In this Article—

“housing association” has the meaning assigned to it by Article 3 of the Housing (Northern Ireland) Order 1992(d); and

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- (a) S.I. 1977/2157 (N.I. 28); paragraph (4) of Article 22 was inserted by Article 4 of the Local Government, Planning and Land (Northern Ireland) Order 1981 (S.I. 1981/437 (N.I.13)) and paragraphs (4A) to (4D) of that Article were inserted by section 12 of the Rates (Amendment) Act (Northern Ireland) 2009 (2009 c.8 (N.I)).
- (b) Article 20(4) was amended by Article 3(2) of the Rates (Amendment) (Northern Ireland) Order 1983 (S.I. 1983/421 (N.I. 7)).
- (c) Article 21 was amended by Article 4 of the Rates (Amendment) (Northern Ireland) Order 1998 (S.I. 1998/3164 (N.I. 22)) S.R. 2007 No. 2 and S.R. 2011 No. 395.
- (d) S.I. 1992/1725 (N.I. 15)

“qualifying existing agreement” means an existing agreement in respect of a hereditament owned by a person other than a housing association or the Northern Ireland Housing Executive.

Revocation

5. Article 2(1) and (2)(b) of the Rates (Payments by Owners by Agreement) (Amendment) Order (Northern Ireland) 2011^(a) is revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 10th February 2015

(L.S.)

Brian McClure

A senior officer of the Department of Finance and Personnel

^(a) S.R. 2011 No. 395

EXPLANATORY NOTE

(This note is not part of the Order)

This Order-

- (a) increases from 7.5 per cent to 10 per cent the allowance given to a property owner rated under Article 20 of the Rates (Northern Ireland) Order 1977 (“the 1977 Order”) who pays the amount due from him on account of a rate on or before the date specified in that Article (Article 2);
- (b) reduces from 12.5 per cent to 10 per cent. the maximum allowance which can be given to a property owner who, under Article 21 of the 1977 Order, agrees with the Department of Finance and Personnel (“the Department”) to pay the rates chargeable in respect of a property whether it is occupied or not and who pays those rates on or before the date or dates specified in the agreement (Article 3);
- (c) substitutes 10 per cent. for any allowance in an existing agreement made under Article 21 of the 1977 Order between the Department and a person or body other than a housing association or the Northern Ireland Housing Executive (Article 4); and
- (d) makes consequential revocations (Article 5).

The Rates (Housing Executive) Order (Northern Ireland) 2011 (S.R. 2011 No. 57) and Article 2(2)(a) of the Rates (Payment by Owners by Agreement) (Amendment) Order (Northern Ireland) 2011 (S.R. 2011 No.395) already provide for an allowance of 10 per cent. in existing Article 21 agreements with the Northern Ireland Housing Executive and housing associations.

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