

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.