

2024 No. 87

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024

Made - - - - - *29th March 2024*

Affirmed by resolution of the Assembly on 14th May 2024

Coming into operation *15th May 2024*

The Department of Finance makes the following Order in exercise of the powers conferred by Article 31D(15) and (16) of the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. This Order may be cited as the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024 and shall come into operation on 15th May 2024.

Temporary rebate for certain previously unoccupied hereditaments etc.

2. In Article 31D of the Rates (Northern Ireland) Order 1977 (temporary rebate for certain previously unoccupied hereditaments etc.)—

- (a) in paragraph (2) for the words “1st April 2023” substitute, “1st April 2025”;
- (b) in paragraph (3)(b) for the words “the one year period ending on 31st March 2023” substitute, “the one year period ending on 31st March 2025”.

Revocation

3. Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022(b) is revoked.

Sealed with the Official Seal of the Department of Finance on 29th March 2024

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

(a) 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
(b) S.R. 2022 No.77

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 one year period ending on 31st March 2025 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 twenty-four months.

The Order also revokes Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022.

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