STATUTORY RULES OF NORTHERN IRELAND

2015 No. 83

RATES

The Rates (Transitional Relief) Order (Northern Ireland) 2015

Made - - - - 26th February 2015

Coming into operation 1st April 2015

This Order is made in exercise of the powers conferred by Article 33A(2A) of the Rates (Northern Ireland) Order 1977(**1**).

It appears to the Department of Finance and Personnel ("the Department") expedient to make provision under that Article in connection with changes to local government districts.

Accordingly the Department makes the following Order.

Citation, commencement and interpretation

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

(2) In this Order—

"capital value district rate" means a district rate made by a district council on the rateable capital values of hereditaments in its district;

"former district" means a local government district established in pursuance of the Local Government Boundaries Act (Northern Ireland) 1971(**2**);

"hereditament in the social sector" has the meaning assigned to it by Article 23A(3) of the Rates (Northern Ireland) Order 1977(**3**);

"Minister of the Crown" has the same meaning as in the Ministers of the Crown Act 1975(**4**); and

"net annual value district rate" means a district rate made by a district council on the rateable net annual values of hereditaments in its district.

(**1**) S.I 1977/2157 (N.I.28); Article 33A was inserted by Article 5 of the Rates (Amendment) Northern Ireland Order 1996, S.I. 1996/3162 (N.I.25); paragraph (2A) was inserted in Article 33A by section 112 of the Local Government Act Northern Ireland) 2014 (2014 c.8 (N.I)

(**2**) 1971 c.9 (N.I.)

(**3**) Article 23A was inserted by Article 7 of the Rates (Amendment) (Northern Ireland) Order 2006, S.I. 2006/2954 (N.I. 18)

(**4**) 1975 c.26

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2. Subject to Article 4, the amount of the sum which would be chargeable in respect of a capital value district rate in respect of a hereditament which, but for the coming into operation of section 1 of the Local Government (Boundaries) Act (Northern Ireland) 2008(**5**), would have been in a former district specified in column 1 of Schedule 1 and which, on or after 1st April 2015, is in a district specified in column 2 of that Schedule, shall be reduced—

(a) in the year ending on 31st March 2016, by 80% of the amount attributable to the part of the capital value district rate specified in the corresponding entry in column 3 of that Schedule;

(b) in the year ending on 31st March 2017, by 60% of the amount mentioned in paragraph (a);

(c) in the year ending on 31st March 2018, by 40% of the amount mentioned in paragraph (a); and

(d) in the year ending 31st March 2019, by 20% of the amount mentioned in paragraph (a).

3. Subject to Article 4, the amount of the sum which would be chargeable in respect of a net annual value district rate in respect of a hereditament which, but for the coming into operation of section 1 of the Local Government (Boundaries) Act (Northern Ireland) 2008, would have been in a former district specified in column 1 of Schedule 2 and which, on or after 1st April 2015, is in a district specified in column 2 of that Schedule, shall be reduced—

(a) in the year ending on 31st March 2016, by 80% of the amount attributable to the part of the net annual value district rate specified in the corresponding entry in column 3 of that Schedule;

(b) in the year ending on 31st March 2017, by 60% of the amount mentioned in paragraph (a);

(c) in the year ending on 31st March 2018, by 40% of the amount mentioned in paragraph (a); and

(d) in the year ending on 31st March 2019, by 20% of the amount mentioned in paragraph (a).

4. This Order shall not apply to a hereditament specified in column 2 of Schedule 3.

Sealed with the Official Seal of the Department of Finance and Personnel on 26th February 2015

L.S.

Brian McClure
A senior officer of the Department of Finance and Personnel

(**5**) 2008 c. (N.I.)7