STATUTORY RULES OF NORTHERN IRELAND

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(**1**).

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(**2**) (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(**3**) (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.

(**1**) 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)).
(**2**) Article 20(4) was amended by Article 3(2) of the Rates (Amendment) (Northern Ireland) Order 1983 (S.I. 1983/421 (N.I. 7))
(**3**) 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.