

2013 No. 15

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2013

Made - - - - - *31st January 2013*

Affirmed by resolution of the Assembly on 25th February 2013

Coming into operation - - - - - *1st April 2013*

The Department of Finance and Personnel 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) 2013 and shall come into operation on 1st April 2013.

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 “1st April 2013” there shall be substituted “1st April 2015”; and
- (b) in paragraph (3)(b) for “the year ending on 31st March 2013” there shall be substituted “the three year period ending on 31st March 2015”.

Sealed with the Official Seal of the Department of Finance and Personnel on 31st January 2013



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

(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.))

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 retail properties which become occupied during the year ending on 31st March 2013 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 provides for the rebate to be granted during the two year period ending on 31st March 2015.

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