STATUTORY RULES OF NORTHERN IRELAND

2021 No. 30

RATES

The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021

Made - - - -	*9th February 2021*
Coming into operation -	*11th February 2021*

The Department of Finance(**a**) makes the following Regulations in exercise of the powers conferred by Article 6(6) of the Rates (Northern Ireland) Order 1977(**b**).

Citation and commencement

1. These Regulations may be cited as the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021 and shall come into operation on 11th February 2021.

Making and levying of different rates

2. In respect of the year ending on 31st March 2022 and each subsequent year, different regional and district rates may be made and levied on—

(a) the rateable net annual values of hereditaments; and

(b) the rateable capital values of hereditaments.

Revocation and savings

3.—(1) Subject to paragraphs (2) to (6), the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020(**c**) ("the 2020 Regulations") are revoked.

(2) The Rates (Making and Levying of Different Rates) (No.2) Regulations (Northern Ireland) 1997(**d**) shall continue to apply in respect of the year ended on 31st March 2003 and earlier years.

(3) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002(**e**) shall continue to apply in respect of the four year period ending on 31st March 2007.

(4) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2006(**f**) shall continue to apply in respect of the eight year period ending on 31st March 2015.

(**a**) The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland)2016 (c.5 (N.I.)

(**b**) S.I. 1977/2157 (N.I.28); Article 6 was amended by Article 3 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I 1996/3162 (N.I. 25)) and Article 3 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I.18))

(**c**) S.R. 2020 No 5

(**d**) S.R. 1997 No. 50

(**e**) S.R. 2002 No. 409

(**f**) S.R. 2006 No. 498

(5) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2015(**a**) shall continue to apply in respect of the five year period ending on 31st March 2020.

(6) The 2020 Regulations shall continue to apply in respect of the one year period ending on 31st March 2021.

Sealed with the Official Seal of the Department of Finance on 9th February 2021



Alan Brontë
A senior officer of the Department of Finance

(**a**) S.R. 2015 No. 20

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in consequence of the Covid-19 pandemic and serve to provide district councils with increased flexibility in the setting of domestic and non-domestic district rates for the 2021/22 rating year.

The Regulations enable different rates to be made and levied on the rateable net annual values of premises and the rateable capital values of premises and revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020 with savings.

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