STATUTORY RULES OF NORTHERN IRELAND

2022 No. 17

RATES

The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022

Made - - - -	*26th January 2022*
Coming into operation -	*1st February 2022*

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

Citation and commencement

1. These Regulations may be cited as The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022 and shall come into operation on 1st February 2022.

Making and levying of different rates

2. In respect of the year ending on 31st March 2023 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.

3. In making district rates in accordance with regulation 2, a district council shall take into consideration the formula laid out in the Schedule.

Revocation and savings

4.—(1) Subject to paragraphs (2) to (7), The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021(**c**) (the 2021 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 ending 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. 2021 No. 30

(**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 Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2020(**b**) shall continue to apply in respect of the one year period ending on 31st March 2021.

(7) The 2021 Regulations shall continue to apply in respect of the one year period ending on 31st March 2022.

Sealed with the Official Seal of the Department of Finance on 26th January 2022.

(L.S.)

Sharon Magee
A senior officer of the Department of Finance

(**a**) S.R. 2015 No. 20
(**b**) S.R. 2020 No. 5

SCHEDULE

Regulation 3

Formula

1. In respect of the year ending on 31st March 2023 and each subsequent year, in making the district rates referred to in regulation 2, a district council shall consider whether to make a capital value district rate in accordance with the formula—

$$A = B \times C$$

where—

A is the capital value district rate;

B is the net annual value district rate made by that council; and

C is the conversion factor for that council as set out in Table 1.

2. In paragraph 1—

"capital value district rate", in relation to a district council, means a district rate made by that council on the rateable capital values of hereditaments in the district;

"net annual value district rate", in relation to a district council, means a district rate made by that council on the rateable net annual values of hereditaments in the district.

Table 1

Conversion factors for district councils

Council	*Conversion factor*
Antrim and Newtownabbey	0.015178
Ards and North Down	0.014870
Armagh City, Banbridge and Craigavon	0.017368
Belfast	0.013094
Causeway Coast and Glens	0.015656
Derry City and Strabane	0.016487
Fermanagh and Omagh	0.016807
Lisburn and Castlereagh	0.013937
Mid and East Antrim	0.014137
Mid Ulster	0.014368
Newry, Mourne and Down	0.016949

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021. These Regulations act to—

(a) enable different rates to be made and levied on the rateable net annual values of premises and the rateable capital values of premises (regulation 2 and 3);

(b) revoke the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021 with savings (regulation 4).

© Crown copyright 2022

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of Her Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

£4.90

http://www.legislation.gov.uk/id/nisr/2022/17

ISBN 978-0-33-801821-2

9 780338 018212