STATUTORY RULES OF NORTHERN IRELAND

2026 No. 7

RATES

The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2026

Made - - - -	*15th January 2026*
Coming into operation -	*9th February 2026*

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) 2026 and shall come into operation on 9th February 2026.

Making and levying of different rates

2. In respect of the year ending on 31st March 2027 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 (9), The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023(**c**) ("the 2023 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. 2023 No. 1

(**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 Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2021(**c**) shall continue to apply in respect of the one year period ending on 31st March 2022.

(8) The Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2022(**d**) shall continue to apply in respect of the one year period ending on 31st March 2023.

(9) The 2023 Regulations shall continue to apply in respect of the three year period ending on 31st March 2026

Sealed with the Official Seal of the Department of Finance on 15th January 2026.

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

(**a**) S.R. 2015 No. 20
(**b**) S.R. 2020 No. 5
(**c**) S.R. 2021 No. 30
(**d**) S.R 2022 No. 17

SCHEDULE

Regulation 3

Formula

1. In respect of the year ending on 31st March 2027 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 x C

where—

A is the capital value district rate;

B is the net annual value district rate; 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	0.017464
Ards and North Down	0.016458
Armagh City, Banbridge and Craigavon	0.019299
Belfast	0.015116
Causeway Coast and Glens	0.018325
Derry City and Strabane	0.018094
Fermanagh and Omagh	0.018938
Lisburn and Castlereagh	0.016298
Mid and East Antrim	0.015754
Mid Ulster	0.017079
Newry, Mourne and Down	0.017837

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2023. 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) 2023 with savings (regulation 4).

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