STATUTORY RULES OF NORTHERN IRELAND

2025 No. 27

RATES

The Rates (Regional Rates) Order (Northern Ireland) 2025

Made - - - - 14th February 2025

Affirmed by resolution of the Assembly on 10th March 2025

Coming into operation in accordance with Article 1

The Department of Finance(**a**) makes the following Order in exercise of the powers conferred by Article 7(1) and (3) of the Rates (Northern Ireland) Order 1977(**b**).

In accordance with Article 7(4)(**c**) of that Order it has taken into consideration estimates of the amounts to be raised by district rates.

Citation and commencement

1. This Order may be cited as the Rates (Regional Rates) Order (Northern Ireland) 2025 and shall come into operation on the day after the day on which it is affirmed by resolution of the Assembly.

Application

2. This Order shall apply in respect of the year ending 31st March 2026.

Regional Rates

3.—(1) The regional rate to be levied on the rateable net annual values of hereditaments shall be 29.89 pence in the pound.

(2) The regional rate to be levied on the rateable capital values of hereditaments shall be 0.5294 pence in the pound.

Sealed with the Official Seal of the Department of Finance on 14th February 2025

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

(**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)
(**c**) Article 7(4) was amended by Article 10 of, and paragraph 1 of Schedule 2, to the Rates (Amendment) (Northern Ireland) Order 1998 (S.I. 1998/3164 (N.I. 22))

EXPLANATORY NOTE

(This note is not part of the Order)

This Order fixes the amount of the regional rates for the year ending 31st March 2026. It fixes 29.89 pence in the pound as the amount of the regional rate to be levied on the rateable net annual values of hereditaments ("non-domestic regional rate") and 0.5294 pence in the pound as the amount of the regional rate to be levied on the rateable capital values of hereditaments ("domestic regional rate").

Hereditaments which are dwelling-houses, private garages and private storage premises have a rateable capital value. Hereditaments which are used partly for the purposes of a private dwelling have a rateable capital value and a rateable net annual value. All other hereditaments have a rateable net annual value.

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