STATUTORY RULES OF NORTHERN IRELAND

2025 No. 29

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025

Made - - - - 14th February 2025

Affirmed by resolution of the Assembly on 10th March 2025

Coming into operation 1st April 2025

The Department of Finance 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) 2025 and shall come into operation on 1st April 2025.

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 the words "1st April 2025" substitute, "1st April 2026";

(b) in paragraph (3)(b) for the words "the one year period ending on 31st March 2025" substitute, "the one year period ending on 31st March 2026".

Revocation

3. Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024(**b**) is revoked.

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**) 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.)) and amended by S.R. 2015 No. 48

(**b**) S.R. 2024 No.87

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 certain retail properties.

This Order has the effect of extending the rebate scheme under Article 31D for the period up to 31st March 2026.

The Order also revokes Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024.

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