STATUTORY RULES OF NORTHERN IRELAND

2026 No. 20

RATES

The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2026

Made - - - - 19th February 2026

Affirmed by resolution of the Assembly on 10th March 2026

Coming into operation 1st April 2026

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) 2026 and shall come into operation on 1st April 2026.

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 2026" substitute, "1st April 2027";

(b) in paragraph (3)(b) for the words "the one year period ending on 31st March 2026" substitute, "the one year period ending on 31st March 2027"; and

(c) in paragraph (7)(a) for the words "twelve months" substitute, "twenty-four months".

Revocation

3. Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025(**b**) is revoked.

Sealed with the Official Seal of the Department of Finance on 19th February 2026

(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. 2025 No. 29

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 2027.

The Order also revokes Article 2 of the Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2025.

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