

Assembly Section

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Mr Shane McAteer
Clerk
Committee for Finance and Personnel
Room 419
Parliament Buildings
Stormont

Our Ref –CFP274/11-15

24 October 2013

Dear Shane,

Financial Provisions Bill – Rating Amendments

At their meeting on 11 September Committee Members requested details of the rates provisions to be included in the Financial Provisions Bill.

These details are provided in the attached paper.

Yours sincerely,

A handwritten signature in blue ink that reads "Judith Finlay".

JUDITH FINLAY
Departmental Assembly Liaison Officer

Rates Provisions to be Included in the Financial Provisions Bill

Amendment 1

New Clause

After clause 2 insert -

‘Power of Department of Finance and Personnel to require information

2A. - (1) Article 26 of the Rates (Northern Ireland) Order 1977 (power of Department to require information as to ownership, etc.) is amended as follows.

(2) In paragraph (1) -

(a) at the end of sub-paragraph (a) insert “and the date on which he acquired that interest”;

(b) after sub-paragraph (c) insert -

“(cc) the date on which he began to occupy the hereditament;”.

(3) After paragraph (1) insert -

“(1A) The Department may, for the purposes of this Order, serve a notice on the owner of any hereditament requiring him to state to the Department in writing, within a period and in the manner specified in the notice -

(a) the date on which he acquired ownership of the hereditament; and

(b) the date, if any, on which he began to occupy the hereditament.”.

(4) In paragraph (2B)(a) after “(1)” insert “,(1A)”.’

Amendment 2

New Clause

After clause 2 insert -

'Discount on rates on dwellings

2B. - (1) Article 30 of the Rates (Northern Ireland) Order 1977 (discount on rates on dwellings) is amended as follows.

(2) After paragraph (2) insert -

“(2ZA) An allowance shall be granted in accordance with paragraph (2ZC) to any person entitled to possession of a hereditament to which paragraph (2ZB) applies who pays the net amount due on account of a rate in respect of that hereditament in a single sum before such date as the Department may notify to him.

(2ZB) This paragraph applies to a hereditament in the capital value list in respect of which rates are chargeable under Article 25A where the hereditament is a hereditament which -

(a) is not in use; and

(b) is a hereditament which the Department considers will, when next in use, be a dwelling-house or, though not a dwelling-house, will be used partly for the purposes of a private dwelling; and

(c) is not the subject of an agreement under Article 21.

(2ZC) The allowance shall be by way of a discount of 4% on the amount payable on account of the rate as is computed by reference to the rateable capital value of the hereditament.”.

(3) In paragraph (2A) after “(2)” insert “or (2ZC)”.

Amendment 3

Clause 8, Page 3, Line 21

Leave out 'Section 5 comes' and insert 'Sections 2A, 2B and 5 come'