

Assembly Section

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Clerk
Committee for Finance and Personnel
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Our Ref –CFP278/11-15

19 November 2013

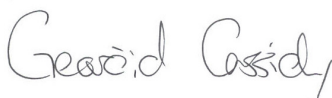
Dear Shane,

Financial Provisions Bill

Please find attached the two new draft rating clauses referred to at the Committee Evidence Session on the Financial Provisions Bill on 13 November 2013.

These two draft amendments, and the two earlier draft rating amendments discussed with the Committee on 11 September 2013, will be put forward as Ministerial amendments during Consideration Stage for the Bill.

Yours sincerely,

A handwritten signature in cursive script that reads "Gearoid Cassidy".

GEARÓID CASSIDY
Departmental Assembly Liaison Officer

New Clause 1

After clause 2 insert -

'Rating of owners instead of occupiers in certain cases

2A. In Article 20 of the Rates (Northern Ireland) Order 1977 (rating of owners instead of occupiers in certain cases) -

(a) in paragraph (1) -

(i) in sub-paragraph (a), after "hereditament" insert "(where the hereditament does not have a net annual value and a capital value)";

(ii) in sub-paragraph (b) for "£55,000" substitute "£150,000";

(iii) in sub-paragraph (c), for head (ii) substitute -

"(ii) its net annual value does not exceed £1,590;"

(b) in paragraph (1A), for the words from "both conditions" to the end of that paragraph substitute "the conditions in sub-paragraphs (b) and (c) (ii) of paragraph (1) must be satisfied, but the condition set out in sub-paragraph (c) (i) of that paragraph does not apply in relation to such a hereditament.".'

New Clause 2

After clause 2 insert -

'Repeal of Articles 23 and 24 of the Rates (Northern Ireland) Order 1977

2B. Articles 23 (liability of occupier for rates unpaid by owner) and 24 (recovery of rates from tenants and lodgers) of the Rates (Northern Ireland) Order 1977 are repealed.'