

DFP Correspondence – 25 November 2013

Financial Provisions Bill - Amendments for Consideration Stage

Amendment 1

New Clause

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.”.’

Amendment 2

New Clause

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unpaid by owner) and 24 (recovery of rates from tenants and lodgers) of the Rates (Northern Ireland) Order 1977 are repealed.’

Amendment 3

New Clause

After clause 2 insert -

‘Power of Department of Finance and Personnel to require information

2C. - (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 4

New Clause

After clause 2 insert -

‘Discount on rates on dwellings

2D. - (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 5 [DOJ]

Clause 3, Page 2, Line 13

Leave out ‘make provision as’ and insert ‘give directions in relation’

Amendment 6 [DOJ]

Clause 6, Page 3, Line 6

After ‘regulations’ insert ‘subject to negative resolution’

Amendment 7 [Commencement]

Clause 8, Page 3, Line 21

Leave out ‘Section 5 comes’ and insert ‘Sections 2A, 2B, 2C, 2D and 5 come’

Amendment 8 [Repeals]

Schedule, Page 4, Line 15

At end insert -

‘The Rates (Northern Ireland) Order 1977 Articles 23 and 24.’