

*Peter Hall
Clerk
Committee for Finance
Room 419
Parliament Buildings
Stormont
Belfast*

24 September 2026

Dear Peter

The Rates (Regional Rates) Order (Northern Ireland) 2027.

The Department of Finance proposes to make a Statutory Rule under powers conferred by Article 7(1) and (3) of the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I. 28) ('the 1977 Order'). The Statutory Rule is subject to the affirmative resolution procedure before the Assembly.

Purpose of the Statutory Rule

The purpose of the draft Rule is to set the amount of the domestic and non-domestic regional rates for the year ending 31 March 2028.

The detail shall be laid out in the Statutory Rule and accompanying documentation in due course.

Previous Engagement with the Committee

This annual Statutory Rule considered by the Finance Committee and will represent the technical outworking of separate decisions on the level of domestic and non-domestic regional rates as part of wider Budgetary considerations.

Financial Implications

The regional rates will reflect the revenue levels determined within the Budgetary arrangements for the 2027/28 year in due course.

Consultation

This annual Statutory Rule is entirely of a routine nature and simply represents the technical outworking of separate Budget decisions on the level of domestic and non-domestic regional rates.

No consultation takes place on the text of the Regional Rates Order as it is technical and routine in nature.

Compliance with Section 24 of the Northern Ireland Act 1998

It is the view of the Department that this Order is compatible with section 24 of the Northern Ireland Act 1998.

Consideration by the Executive

The Executive must agree the final poundages to be included in the Statutory Rule in due course.

Equality Impact

No new section 75 issues arise in the context of this Statutory Rule which is a technical feature of the rating system.

Regulatory Impact

No Regulatory Impact Assessment was prepared. The Order applies the regional rates to all domestic and non-domestic property in Northern Ireland through the billing and collection of rates.

Rural Needs Impact

This rule does not change or impact disproportionately anything in relation to persons living in rural areas.

Data Protection Impact

The rule does not involve or change the collection, processing or sharing of personal data therefore, a Data Impact Assessment is not necessary.

Child Rights Impact

This proposal does not involve any direct impact on children's rights therefore, a Child Rights Impact Assessment is not necessary.

Position in Great Britain (*if appropriate*).

There is no corresponding legislation in England, Scotland or Wales.

Any other information

None.

Proposed timing of consideration of the SL1

The Committee is being provided with this SL1 now so as to facilitate the regional rates debate in the New Year ahead of the close of the Assembly mandate, and also to facilitate rates bills issuing for the 2027/28 rating year.

The Committee has scheduled to discuss this SL1 on 7 October during the evidence session from the Director of Rating Policy.

Proposed Operational Date

The proposed operative date is the date after the day upon which the Rule is affirmed in the Assembly.

The draft of the proposed Statutory Rule and Explanatory Memorandum are attached, and you will wish to bring this matter to the attention of the Committee for Finance.

Gerard Willis
Departmental Assembly Liaison Officer