## 2011 No. 91

### RATES

# The Rate Relief (Low-Carbon Homes Scheme) (Revocation and Savings) Regulations (Northern Ireland) 2011

Made	-	10th March 2011
Coming into operation	-	1st April 2011

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 30C of the Rates (Northern Ireland) Order 1977(a).

#### **Citation and commencement**

**1.** These Regulations may be cited as the Rate Relief (Low-Carbon Homes Scheme) (Revocation and Savings) Regulations (Northern Ireland) 2011 and shall come into operation on 1st April 2011.

#### Interpretation

2. In these Regulations—

"the 2010 Regulations" means the Rate Relief (Low-Carbon Homes Scheme) Regulations (Northern Ireland) 2010(b);

"application" means an application in such form, containing such information and accompanied by such documents as the Department may reasonably require and such an application shall be deemed, for the purposes of the 2010 Regulations, to be an application made under regulation 8 of those Regulations; and

"planning permission" has the meaning given by Article 2(2) of the Planning (Northern Ireland) Order 1991(c).

#### **Revocation and savings**

3.—(1) Subject to paragraph (2), the 2010 Regulations are revoked.

(2) Without prejudice to section 28 of the Interpretation Act (Northern Ireland) 1954(d), the 2010 Regulations (apart from regulation 8) shall continue to have effect in the case of a newly-constructed dwelling-house in respect of which—

(a) an application for planning permission has been made before 1st April 2011; and

<sup>(</sup>a) S.I. 1977/2157 (N.I. 28); Article 30C was inserted by section 2 of the Rates (Amendment) Act (Northern Ireland) 2009 (2009 c. 8 (N.I.))

<sup>(</sup>**b**) S.R. 2010 No. 66

<sup>(</sup>c) S.I. 1991/1220 (N.I. 11)

<sup>(</sup>d) 1954 c. 33 (N.I.)

(b) an application under these Regulations is subsequently made to the Department before 1st April 2012.

Sealed with the Official Seal of the Department of Finance and Personnel on 10th March 2011



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#### **EXPLANATORY NOTE**

#### (This note is not part of the Regulations)

These Regulations revoke, with savings, the Rate Relief (Low-Carbon Homes Scheme) Regulations (Northern Ireland) 2010 which provided for rate relief for the first occupiers of newly-constructed dwellings which are low-carbon or zero-carbon homes. Savings provisions are made for newly-constructed dwellings in respect of which applications for planning permission are made before 1st April 2011 and applications for low-carbon home or zero-carbon home rate relief are subsequently made before 1st April 2012.

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STATUTORY RULES OF NORTHERN IRELAND

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