
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Making and levying of rates

Regional rate and district rate

6.—(1) Rates shall be made for each year in accordance with the provisions of this Order—

- (a) by the Department; and
- (b) by district councils;

and shall be levied in accordance with the provisions of this Order.

(2) In this Order, a rate made by the Department is referred to as a “regional rate” and a rate made by a district council is referred to as a “district rate”.

(3) Subject to the provisions of this Order, a rate—

- (a) shall be made and levied at^[F1] an] amount in the pound—
 - (i) in the case of a regional rate, on the rateable value of every hereditament; and
 - (ii) in the case of a district rate, on the rateable value of every hereditament in the district;^[F1]and different rates may be made and levied on hereditaments of prescribed descriptions in accordance with prescribed rules;]
- (b) shall be made in accordance with the valuation list, except that—
 - (i) in making the rate, the Department or the district council may disregard any alterations made in the valuation list after such date as the Department or the district council considers convenient for the purpose of fixing the amount in the pound of the rate; and
 - (ii) where the rate is for a year beginning with the date on which a new valuation list is to come into force and is made before that date, the rate shall be made by reference to the new list; and
- (c) shall be levied in accordance with the valuation list.

F1 1996 NI 25

Making of rates

7.—(1) A regional rate shall be made by an order of the Department which shall be subject to affirmative resolution.

(2) A district rate shall be made by a resolution of the district council.

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(3) An order or resolution making a rate shall specify the amount in the pound at which the rate is to be levied.

(4) Before making an order making^[F2 a] regional rate for any year, the Department shall take into consideration estimates of the amounts required to be raised by means of district rates for that year.

(5) A rate shall be treated as duly made notwithstanding that the order or resolution making the rate—

- (a) is made without reference to individual hereditaments;
- (b) does not take account of any exemption or relief in respect of rating conferred in relation to hereditaments of any description or particular hereditaments;
- (c) is made, or in the case of an order comes into operation, after the beginning of the year for which the rate is made.

F2 1998 NI 22

Time of making of, determination of amount of, and notification of, district rate

8.—(1) Not later than the prescribed date in each year every district council shall make^[F3 a] district rate for the next-following year.

(2) The duty imposed on a council by Article 6(1) to make a rate for each year shall not be affected by failure to make the rate by the prescribed date.

(3) A district rate made for any year—

- (a) must be sufficient to provide for such part of the total estimated expenditure of the district council to be incurred during that year as is not to be met by other means; and
- (b) may also include such additional amount as is, in the opinion of the district council, required—
 - (i) to cover expenditure previously incurred, or
 - (ii) to meet contingencies, or
 - (iii) to defray any expenditure which may fall to be defrayed before the date on which money to be received on account of the next subsequent district rate will first become available.

(4) When a district council makes a district rate it shall, within the prescribed period after the rate is made,—

- (a) notify the Department in the prescribed manner of the amount in the pound of the rate; and
- (b) publish notice of the rate in such manner as appears to the council to be suitable for bringing the rate to the notice of persons on whom the rate is to be levied.

F3 1998 NI 22

Levying of rates

9.—(1) ^[F4 A] regional rate and^[F4 a] district rate shall be levied by the Department in every district as if they were items of a single rate.

(2) For all purposes, including the purposes of section 4 of the Crown Debts (Ireland) Act 1781, the whole of the rate comprised of the items mentioned in paragraph (1) shall be a debt due to the Crown.

(3) Without prejudice to the succeeding provisions of this Order with respect to the payment of rates in respect of certain hereditaments by instalments,—

(a) a rate for any year shall be due and payable—

(i) if the rate is made before the commencement of that year, on 1st April in that year;

(ii) if the rate is made during that year, when the rate is made;

Sub-para. (b) rep. by 1983 NI 7

(4) The Department shall, when a rate has become due and payable, make demand of the respective sums from the persons charged therewith, by serving on each of those persons a demand note.

(5) The demand note on which the rate is levied shall include information with respect to—

(a) the situation of the hereditament in respect of which the demand note is issued;

(b) the rateable value and, where it differs from the rateable value, also the net annual value of the hereditament;

(c) the amounts in the pound at which the regional rate and the district rate are charged; and

(d) the period for which the rate is made;

but otherwise shall be in such form as the Department considers fit.

F4 1998 NI 22

Departures from valuation list in levying rates

10.—(1) The Department, in levying a rate, may make such departures not affecting value from the particulars contained in the valuation list as may be necessary to enable the rate to be effectively levied in accordance with the provisions of this Order.

(2) Any departure under paragraph (1) shall be forthwith reported to the district valuer.

Appeal against rate

11.—(1) Subject to paragraph (2), if a person—

(a) is aggrieved by a district rate; or

(b) is aggrieved by any neglect, act or thing done or omitted by the district council in connection with a district rate; or

(c) has any material objection to the inclusion or exclusion of any person in or from, or to the amount charged to any person in, a regional rate or a district rate;

he may appeal to the county court; and notice of any such appeal shall be served on the Department and, if it relates to a district rate, the district council and shall also be served on any person other than the appellant with respect to whom the rate may be required to be altered in consequence of the appeal; and the Department or the district council or any such person shall, if it or he so desires, be heard on the appeal.

(2) An appeal shall not lie under this Article in respect of any matter in respect of which relief might have been obtained—

(a) under Article 13(3) by means of an appeal as to the appropriate date for the taking effect of an alteration in the valuation list; or

(b) under Article 31(4) by means of an appeal on a question arising under that Article; or

(c) under Part III by means of—

(i) an application for revision of the valuation list; or

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(ii) an appeal against the making or refusal of an alteration in the valuation list or an application for the review of such an alteration.

(3) A rate for any year shall be leviable notwithstanding that notice has been served of an appeal under this Article against the rate, except that, after such notice has been served by any person on the Department and until the appeal has been determined or abandoned, no proceedings shall be commenced or carried on to recover from that person any sum greater than—

- (a) the amount leviable by way of rates for the immediately preceding year in respect of the hereditament to which the appeal relates; or
- (b) if the hereditament was not included in the valuation list in force during that preceding year or any material change of circumstances affecting the hereditament was not taken into account for the purposes of that list, the amount which would have been so leviable if, at the beginning of that preceding year,—
 - (i) the hereditament had been included in the valuation list then in force or an alteration had been made in that list in relation to the hereditament by reason of that change of circumstances; and
 - (ii) the net annual value of the hereditament, or that value as altered by reason of that change of circumstances, had been included in that list at such amount as the district valuer certifies would have been so included if the facts had been as mentioned in head (i).

(4) Where on an appeal under this Article against a rate the court sees just cause to give relief, then—

- (a) the court shall amend the rate in such manner as the court thinks necessary for giving the relief, and may for that purpose alter the amount of a district rate, but shall not quash or wholly set aside such a rate except as permitted by paragraph (5);
- (b) if it appears to the court that, as a result of any such amendment, any sum paid in consequence of the rate by any person before the hearing of the appeal ought not to have been paid by or charged on that person, the court shall order that sum to be repaid to that person by the Department together with all reasonable costs occasioned by that person having paid or been required to pay that sum;
- (c) if the rate is amended so as to make chargeable any person not previously charged or to increase the charge on any person, the rate as amended shall be leviable on that person in the like manner as if it had always been in its amended form.

(5) If, on an appeal under this Article against a district rate, the court is of the opinion that, for the purpose of giving relief to the appellant, it is necessary that the rate should be wholly quashed, the court may quash the rate; but in that case, subject to paragraph (6), all amounts charged by the rate shall be leviable in like manner as if no appeal had been made and, when paid or recovered, shall be treated as payments on account of the next effective rate.

(6) Where on an appeal under this Article the court orders a district rate to be quashed, the court may order that any sum charged on any person by that rate, or any part of a sum so charged, shall not be paid; and after the making of such an order no proceedings shall be commenced or continued for the purpose of levying that sum or part; but no person shall be liable to any action for any thing done by him for the purpose of levying any sum before he had notice of any order under this paragraph providing for that sum not to be paid.

Art. 12 rep. by 1998 NI 22

Effect of alteration in valuation list

13.—(1) Where an alteration in relation to a hereditament is made in [^{F5} a valuation list], then, for the purposes of levying any rate—

- (a) where—
- (i) the list is a new valuation list, and
 - (ii) the alteration is made in consequence of an application for revision which was served on the district valuer before the end of the period of six months beginning with the date on which the list came into force, and
 - (iii) the hereditament was included in the valuation list last previously in force and, since the new list came into force, has not come into occupation^[F6] or become rateable under Article 25A] after having been out of occupation on account of structural alterations, or has not been affected by the happening of any event which is a material change of circumstance such as is mentioned in paragraph 1(b) to (g) of Schedule 6,
- the alteration shall be deemed to have had effect on and after the date on which the list came into force;
- (b) where the alteration is made by way of correction of a clerical error, ^[F5] that valuation list] shall have effect, and be deemed always to have had effect, as so corrected;
- (c) where the alteration—
- (i) consists of the inclusion in ^[F5] that valuation list] of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations^[F6] and has not become rateable under Article 25A], or
 - (ii) ^[F7]consists of the revision in that valuation list of an altered hereditament which has been out of occupation on account of structural alterations^[F6] and has not become rateable under Article 25A] or] is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1(b) to (g) of Schedule 6,
- the alteration shall^[F8] subject to^[F7] paragraphs (1A) and (1B)]^[F9] be deemed to have had effect on and after the date on which the new or altered hereditament came into occupation^[F6] (or became rateable under Article 25A if earlier)] or, as the case requires,] the date of the happening of the event by reason of which the alteration is made;
- (d) where the alteration is made by the Commissioner under Article 50(1)(a)(iv) to show the net annual value for any year of a hereditament such as is there mentioned, the alteration shall be deemed to have been made at the beginning of that year;
- (e) where the alteration is made pursuant to Article 55 on a review, following the final disposal of an appeal to the Lands Tribunal, of ^[F5] an alteration in, or decision not to alter, a valuation list or of a revaluation (“the interim revision”)], the alteration shall be deemed to have had effect on and after the same date as that on which any alteration which was made or could have been made in consequence of ^[F5] the interim revision] had or would have had effect;
- (f) where neither sub-paragraph (a), (b), (c), (d) nor (e) applies the alteration shall have effect, or be deemed to have had effect,—
- (i) on and after the date of the commencement of the year in which the application was made for the revision of ^[F5] that valuation list] in consequence of which the alteration is made (whether the alteration is made immediately following the revision or on appeal), or, if the alteration is made otherwise than in consequence of an application, the year in which a certificate of the alteration ^[F5] was served] on the occupier of the hereditament (or, if the alteration is made on a review under Article 51(2) or on appeal, the year in which a certificate of the alteration that is the subject of the review or appeal, or was the subject of any earlier review or appeal, was so served), or
 - (ii) on and after such later date (if any) as is appropriate in all the circumstances.

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[^{F10}(1A) Where an alteration falling within paragraph (1)(c) increases or decreases the net annual value ascribed to the hereditament by an amount not exceeding—

- (a) in the case of a specified hereditament (as defined by Article 39A(3)), [^{F11} £250]; or
- (b) in any other case £30,

or such other amount as the Department in each such case may by order subject to affirmative resolution substitute, the alteration shall have effect on and after the date of the commencement of the year immediately following the year in which the alteration is made.]

[^{F7}(1B) Where an alteration falling within paragraph (1)(c) is made by reason of more than one event which are material changes of circumstances, so much of the alteration as is made by reason of each event shall be deemed to have had effect on and after the date of the happening of that event.

(1C) For the purpose of paragraph (1B), the district valuer may, on an application made by any person, issue a certificate specifying the amount of the net annual value ascribed to the hereditament which is attributable to any event which is a material change of circumstances.

(1D) Any person who is aggrieved by any certificate issued by the district valuer under paragraph (1C) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.]

(2) Any question as to the appropriate date for the purposes of paragraph (1)(f)(ii)—

- (a) if it arises in connection with a decision of the Lands Tribunal on an appeal to the Tribunal under the succeeding provisions of this Order, may be determined by the Tribunal; or
- (b) if it is not so determined, shall in the first instance be determined by the Department.

(3) Notice of any determination under sub-paragraph (b) of paragraph (2) shall be served by the Department on the occupier of the hereditament, and—

- (a) any person aggrieved by a determination made by the Department under that sub-paragraph may appeal to the Lands Tribunal; and
- (b) on such an appeal the Lands Tribunal may give such directions in the matter as it considers appropriate.

(4) Where the alteration affects the amount levied on account of a rate in respect of any hereditament in accordance with the list, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or
- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(5) Except where the alteration is made by way of correction of a clerical error, no liability shall be imposed or right conferred on any person by virtue of paragraph (4) to pay or receive the difference referred to in that paragraph if that person had ceased to occupy the hereditament in question before the date of service of the application for revision of the valuation list in consequence of which the alteration was made, or if the alteration was made otherwise than in consequence of an application, the date of service on the occupier of the hereditament of the certificate of the alteration.

[^{F6}(5A) For the purposes of paragraph (1)(a)(iii) and (c) a hereditament becomes rateable under Article 25A on the date on which a person becomes chargeable to rates under that Article in respect of the hereditament.]

(6) In paragraphs (1)(f)(i), (3) and (5) “occupier” includes an owner who is rated instead of the occupier under Article 20 or who enters into an agreement with the Department under Article 21 [^{F6} and a person who is chargeable to rates under Article 25A]; and in paragraph (5) “occupy” shall be construed accordingly.

F5 1979 NI 4

F6 2004 NI 4

F7	1994 NI 11
F8	1982 NI 2
F9	1996 NI 25
F10	SR 1997/144
F11	SR 2003/73

Rating on basis of apportioned value in certain cases

14.—(1) Subject to paragraph (3), where it appears to the Department that part of a hereditament included in the valuation list is occupied, and that some other part of the hereditament is unoccupied, but is likely to remain unoccupied for a short time only, the district valuer—

(a) at the request of the Department; and

(b) with the agreement of the occupier as to the extent of those parts; if he is satisfied that the parts are capable of separate occupation, may apportion the net annual value of the hereditament between the occupied and the unoccupied parts and certify the extent to which the net annual value is attributable to each such part.

(2) Where the net annual value of a hereditament is apportioned under paragraph (1), then, as from—

(a) the commencement of the year in which the request was made; or

(b) the date on which the hereditament became partly occupied and partly unoccupied,

whichever is the later, and until—

(i) the unoccupied part becomes occupied; or

(ii) a further apportionment is made under paragraph (1); or

(iii) an alteration is made in the valuation list in pursuance of an application for revision made by reason of the hereditament being occupied in parts,

each such part of the hereditament and so much of the net annual value of the hereditament as is apportioned to each such part shall be treated for the purposes of this Part as if they were included in the valuation list as, respectively, a separate hereditament and its net annual value.

(3) Paragraph (1) shall not apply to a hereditament where the owner is rated under Article 20 or has undertaken under Article 21(1)(a) or (b) to pay the rates chargeable in respect of the hereditament.

Refund of overpayments

15.—(1) Without prejudice to Articles 11(4)(b), 13(4)(a), 19(4), 27(5)(a) and [F12 31(5)(a)]^{F13} and paragraph 3 of Schedule 8A]], but subject to paragraph (2), where it is shown to the satisfaction of the Department that any amount paid on account of a rate, and not recoverable apart from this Article, could properly be refunded on the ground that—

(a) the amount of any entry in a valuation list was excessive; or

(b) the rate was levied otherwise than in accordance with the valuation list then in force; or

(c) any exemption or relief to which a person was entitled was not allowed; or

(d) the hereditament was unoccupied during any period; or

(e) the person who made a payment in respect of the rate was not liable to make that payment, the Department may refund that amount or a part of it.

(2) No amount shall be refunded under paragraph (1)—

(a) unless application for the refund was made before the end of the sixth year after that in which the amount was paid; or

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- (b) if the amount paid was charged on the basis, or in accordance with the practice, generally prevailing at the time when the payment was demanded.

F12 1979 NI 4

F13 2004 NI 4

VALID FROM 01/12/2006

[^{F14}Payment of interest

15A. Regulations may make provision for interest calculated in accordance with the regulations to be payable by the Department in such manner and in such circumstances as may be prescribed.]

F14 Art. 15A inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **34**; S.R. 2006/464, **art. 2(2)**, Sch. 2

Certificates and statements as to rates, etc.

16.—(1) A certificate signed by a person authorised by the Department to exercise functions under this paragraph stating—

- (a) the net annual value or the rateable value of a hereditament at a date specified in the certificate; or
- (b) the amount of rates chargeable in respect of the hereditament; or
- (c) whether any, and if so what, amount has been paid in satisfaction of such rates;

shall be admissible in any proceedings as sufficient evidence of the matters stated in the certificate and that the amount stated under sub-paragraph (b) or, as the case may be, the difference between the amounts stated under sub-paragraphs (b) and (c) is unpaid and is due to the Department; and a document purporting to be such a certificate as is mentioned in this paragraph shall be deemed to be such a certificate until the contrary is proved.

(2) A certificate of a district council stating that a district rate of a specified amount in the pound has been made or published by the council on a date specified in the certificate shall be admissible in any proceedings as sufficient evidence of the matters stated in the certificate.

(3) The Department shall, on being so requested by a person who is or was liable in respect of a hereditament for rates for any period in the current year or any year preceding that year give him—

- (a) a statement of the rates payable in respect of the hereditament for any of those years in respect of which he is still liable for arrears at the time of the request;
- (b) a statement of the rates paid in respect of the hereditament for any of those years, not being a year earlier than the ninth preceding year or 1st October 1973, whichever is the later.

(4) Where a person satisfies the Department that he is or was liable, in respect of a hereditament, to indemnify any other person for rates, he shall be entitled to the like statement under paragraph (3) as that other person is entitled to.

Rateable value

Ascertainment of rateable value

17. For the purposes of this Order the rateable value of a hereditament shall be ascertained in accordance with the provisions of Schedule 7.

Liability and assessment

Liability to be rated in respect of hereditaments

18. Subject to the provisions of this Order, every occupier of a hereditament which is included in the valuation list shall be chargeable to rates in respect of the hereditament according to its rateable value.

General provisions as to liability and assessment to rate

19.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year.

(2) A person who is in occupation of the hereditament for part only of the year shall, subject to the provisions of this Article, be liable to be charged with such part only of the total amount of the rate as bears to that amount the same proportion as the number of days during which he is in occupation bears to the total number of days in the year.

(3) A person who is in occupation of the hereditament for any part of the year may be assessed to the rate in accordance with the provisions of paragraph (2) notwithstanding that he ceased to be in occupation before the rate was made.

(4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—

- (a) if he was in occupation at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he came into occupation subsequently, a proportion of that amount calculated on the basis that he will remain in occupation until the end of the year,

but shall, if he goes out of occupation before the end of the year, be entitled to recover from the Department any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (2)^{F15} and paragraph 3(2) of Schedule 8A], except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) a person shall not be entitled to recover any such sum unless he makes application in writing to the Department within three months after he ceases to be the occupier of the hereditament^{F15} or chargeable to rates in respect of the hereditament by virtue of Article 25A, whichever is the later];
- (iii) a person shall not be entitled to recover any such sum in so far as he has previously recovered it from an incoming occupier.

(5) Where the name of any person liable to be rated as occupier of any hereditament is not known to the Department, it shall be sufficient to assess him to the rate by the description of the “occupier” of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

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F15 2004 NI 4

Rating of owners instead of occupiers in certain cases

20.—(1) Subject to the provisions of this Order, rates shall be payable by, and levied on, the owner, instead of the occupier, of a hereditament where—

- [^{F16}(a) the net annual value of the hereditament does not exceed—
- (i) in the case of a specified hereditament, [^{F17} £750]; or
 - (ii) in any other case, £85;
- (b) the hereditament is let to weekly or monthly tenants and its net annual value is less than—
- (i) in the case of a specified hereditament, [^{F17} £1,590]; and
 - (ii) in any other case, £200,
- and for this purpose “specified hereditament” has the meaning assigned to it by Article 39A(3).]
- (c) separate parts of the hereditament are let as apartments or lodgings.

(2) Where any owner is rated under this Article, he shall be entitled to such relief in respect of any non-occupation of the hereditament as he would have been entitled to receive had he been rated as the occupier in respect thereof.

(3) Notwithstanding anything in paragraph (1), so long as a person who has wilfully entered upon a hereditament such as is mentioned in sub-paragraph (a) of that paragraph with intent wrongfully to take possession of, or use, the hereditament is in occupation of the hereditament without the permission of the owner, that person, and not the owner, shall be chargeable to rates in respect of the hereditament.

(4) There shall be allowed to each owner who is rated under this Article and pays the amount due from him on account of the rate on or before the date of the expiration of—

- (a) half the year for which the rate is made^{F18}. . . ; or
- (b) one month from the date of service of the demand note on which the rate is levied;

whichever is the later, an allowance equal to 7½ per cent. of the amount payable.

(5) The Department may by order made subject to affirmative resolution substitute a different limit for that specified in sub-paragraph (a) or (b) of paragraph (1); but any such order shall not affect any person's liability for rates for any period before the coming into force of the first new valuation list to come into force after the date of the order.

F16 SR 1997/144

F17 SR 2003/73

F18 1983 NI 7

Payment or collection of rates by owners by agreement

21.—(1) The owner of any hereditament the rent of which becomes payable or is collected at intervals shorter than quarterly may by agreement in writing with the Department undertake^{F19} that he will pay the rates chargeable in respect of the hereditament whether it is occupied or not] and the Department may agree, where the owner so undertakes and pays over to the Department on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make him an allowance not^{F19} exceeding 10 per cent.]

(2) An allowance made under paragraph (1) in respect of any hereditament to an owner who is rated under Article 20 shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under that Article.

(3) An agreement entered into under this Article shall continue in force until determined by notice served either by the Department on the owner or by the owner on the Department, and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding upon the new owner as if it had been made by him.

(4) A notice for the purposes of paragraph (3) shall take effect only on the expiration of a year and shall be given not less than six months before the expiration of that year.

Paras. (5), (6) rep. by 1998 NI 22

F19 1998 NI 22

Provisions supplementary to Articles 20 and 21

22.—(1) Where in the case of any hereditament the owner is rated in respect thereof in pursuance of Article 20, or has undertaken in pursuance of Article 21 to pay or collect the rates charged in respect thereof, the amount due from him on account of those rates shall be recoverable by the Department from him in like manner and subject to the like conditions as rates payable by the occupier of a hereditament (not being an occupier by whom a notice under Article 29 of his election to pay rates by instalments has been given and is for the time being in force) are recoverable from the occupier.

(2) The Department may serve on an owner who is rated under Article 20 instead of the occupier or who enters into an agreement with the Department under Article 21 a notice requiring him to state to the Department in writing, within a period and in the manner specified in the notice,—

- (a) the names and addresses of the occupiers of the hereditaments in respect of which he is so rated or has so agreed; and
- (b) such particulars with respect to the periods for which any of those hereditaments have been unoccupied and with respect to the amount which he has failed to collect from the occupiers as the Department may require for the purpose of enabling it to determine what amount is properly due from the owner under Article 20 or 21;

and the owner shall comply with the notice.

(3) Where the name of any person liable to be rated as owner of any hereditament is not known to the Department, it shall be sufficient to assess him to the rate by the description of the “owner” of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

^{F20}(4) The Department may by order direct that for any percentage mentioned in Article 20(4) or 21(1) there shall be substituted such other percentage as may be specified in the order.

(5) An order under paragraph (4) shall be subject to affirmative resolution and shall have effect from the beginning of the year after that in which it is made.]

F20 1981 NI 13

Liability of occupier for rates unpaid by owner

23.—(1) Notwithstanding that the owner of a hereditament is liable for, or has undertaken, payment of the rates assessed thereon, if—

Status: Point in time view as at 01/01/2006. This version of this part contains provisions that are not valid for this point in time.

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(a) any sum due on account of a rate in respect of the hereditament is not paid by the owner on or before—

(i) where the sum is payable under Article 20, the date mentioned in paragraph (4) of that Article; or

(ii) where the sum is payable under an agreement entered into under Article 21, the date specified in that agreement which is applicable in relation to that sum; or

(b) a notice has been served on the occupier of the hereditament under Article 26(1) and he has not complied with it;

any sum due on account of a rate in respect of the hereditament shall, without prejudice to any liability of the owner, become payable by, and, subject to paragraph (2), may be levied on, the occupier of the hereditament.

(2) The occupier shall not be compelled to pay to the Department under this Article at any time any sum greater than the amount of rent due from him at that time, unless a notice has been served on him under Article 26(1) and he has not complied with it.

(3) Where an occupier pays under paragraph (1) any sum due on account of a rate which, if it had been paid by the owner, would not give rise to a payment by the occupier under paragraph 3 of Schedule 8, then, notwithstanding any covenant or agreement to the contrary,—

(a) the occupier may deduct the amount of the payment from the rent due to the owner; and

(b) if the amount of rent due is less than the amount of the payment, the occupier—

(i) may deduct the difference between those amounts from the rent accruing due to the owner then or in the future, or

(ii) may recover that difference from the owner as a debt;

and every payment in respect of which a deduction is made under sub-paragraph (a) or (b)(i) shall be a valid discharge of the rent to the extent of the payment.

VALID FROM 01/12/2006

[^{F21}Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.

23A.—(1) Regulations may provide that a person shall be chargeable to rates in respect of a hereditament in the social sector as if its rateable capital value were such figure as may be determined by the Department (its “social sector value”).

(2) The Department shall determine the social sector value so as to ensure that the amount of rates chargeable is such proportion of any rent payable to the owner as the Department considers appropriate.

(3) In this Article—

“hereditament in the social sector” means a hereditament which—

- (a) is wholly owned by the Northern Ireland Housing Executive or such registered housing associations or other bodies as may be prescribed; and
- (b) is not a hereditament of a prescribed description;

“registered”, in relation to a housing association, means registered in the register maintained under Part II of the Housing (Northern Ireland) Order 1992 (NI 15).

(4) Regulations may provide—

- (a) for such references in this Order to capital value or to rateable capital value as may be prescribed to be construed as references to social sector value in relation to a hereditament in the social sector; and

(b) for Articles 10 and 15(1)(b) to have effect subject to the regulations.]

F21 Art. 23A inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 7; S.R. 2006/464, art. 2(2), Sch. 2

Recovery of rates from tenants and lodgers

24.—(1) Without prejudice to Article 23, where the rates due from the person rated in respect of any hereditament are in arrear, the Department may serve on any person paying rent for that hereditament, or any part thereof, to the person from whom the arrears are due a notice stating the amount of those arrears of rates and requiring all future payments of rent (whether already accrued due or not) by the person paying rent to be made direct to the Department until those arrears are duly paid; and that notice shall operate to transfer to the Department the right to recover, receive and give a discharge for that rent.

(2) In this Article, “rent” includes a payment made by a lodger.

Incidence of rates as between landlord and tenant

25. The provisions of Schedule 8 shall have effect for regulating the incidence of rates as between landlord and tenant in the circumstances mentioned in that Schedule.

[^{F22}Liability to be rated in respect of certain unoccupied hereditaments

25A.—(1) Subject to the provisions of this Order, if the conditions specified in paragraph (2) are satisfied a person shall be chargeable to rates in respect of a hereditament which is unoccupied.

(2) The conditions are—

- (a) the hereditament is one to which Schedule 8A applies; and
- (b) the person is entitled to possession of it.

(3) A person shall be chargeable to rates under this Article only in respect of a period during which—

- (a) the hereditament is unoccupied; and
- (b) both the conditions specified in paragraph (2) are satisfied.

(4) For the purposes of this Article a hereditament is unoccupied only if no person is in occupation of any part of it.

(5) For the purposes of this Article a hereditament which is not in use shall be treated as unoccupied if (apart from this paragraph) it would be treated as occupied by reason only of there being kept in or on the hereditament plant or machinery—

- (a) which was used in or on the hereditament when it was last in use; or
- (b) which is intended for use in or on the hereditament.

(6) Schedule 8A (which makes further provision relating to the liability to be rated in respect of certain unoccupied hereditaments) shall have effect.]

F22 2004 NI 4

Status: Point in time view as at 01/01/2006. This version of this part contains provisions that are not valid for this point in time.

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[^{F23}New buildings

25B.—(1) Schedule 8B (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.

(2) Where—

- (a) a completion notice is served under Schedule 8B; and
- (b) the building to which the notice relates is not completed on or before the relevant day,

then for the purposes of this Order the building shall be deemed to be completed on that day.

(3) For the purposes of paragraph (2) the relevant day in relation to a completion notice is—

- (a) where an appeal against the notice is brought under paragraph 4 of Schedule 8B, the day determined under that Schedule as the completion day in relation to the building to which the notice relates; and
- (b) where no appeal against the notice is brought under that paragraph, the day stated in the notice.

(4) Where—

- (a) a day is determined under Schedule 8B as the completion day in relation to a new building, and
- (b) the building is not occupied on that day,

it shall be deemed for the purposes of Article 25A to become unoccupied on that day.

(5) Where—

- (a) a day is determined under Schedule 8B as the completion day in relation to a new building, and
- (b) the building is one produced by the structural alteration of an existing building,

the hereditament which comprised the existing building shall be deemed for the purposes of Article 25A to have ceased to exist, and to have been omitted from the list, on that day.

(6) In this Article—

- (a) “building” includes part of a building; and
- (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.]

F23 2004 NI 4

Power of Department to require information as to ownership, etc., of hereditaments

26.—(1) The Department may, for the purposes of this Order, serve a notice on the occupier of any hereditament, or a person paying rent in respect of a hereditament, requiring him to state to the Department in writing, within a period and in the manner specified in the notice,—

- (a) the nature of his own interest therein;
- (b) the rate at which rent (if any) is payable by him and the dates on which it falls due;
- (c) the amount of rent (if any) then due from him;
- (d) the name and address of the owner of the hereditament.

(2) Where the Department has reason to believe that a person is receiving or is entitled to receive rent in respect of a hereditament in the capacity of agent or trustee for any other person, the

Department may, for the purposes of this Order, serve a notice on him requiring him to state to the Department in writing, within a period and in the manner specified in the notice,—

- (a) the nature of that capacity;
- (b) the name and address of that other person;
- (c) such particulars of—
 - (i) the rents paid or payable to him in that capacity,
 - (ii) the hereditaments in respects of which the rents are payable, and
 - (iii) his receipts and disbursements on account of such rents,as are required by the notice.

[^{F24}(2A) If a hereditament to which Schedule 8A applies is unoccupied and the name and address of the person entitled to possession of it are unknown to the Department, the Department may, for the purposes of this Order, serve a notice on any relevant person requiring him to provide to the Department in writing, within a period and in the manner specified in the notice, such prescribed information in respect of that hereditament as is required by the notice and is within his knowledge or control.

(2B) In paragraph (2A) “relevant person” means a district council or any person who the Department has reason to believe is or has been—

- (a) a person on whom a notice may be served under paragraph (1) or (2);
 - (b) a person entitled to possession of the hereditament;
 - (c) a person doing estate agency work (within the meaning of the Estate Agents Act 1979);
 - (d) a statutory undertaker (within the meaning of the Planning (Northern Ireland) Order 1991 (NI 11)); or
 - (e) a communications provider (within the meaning of the Communications Act 2003 (c. 21)) or a public telecommunications operator (within the meaning of the Telecommunications Act 1984 (c. 12)).]
- (3) Where a notice is served on a person under [^{F24} this Article] he shall comply with the notice.
- (4) In this Article—
- “hereditament” includes part of a hereditament;
 - “rent” includes a payment made by a lodger.

F24 2004 NI 4

[^{F25}**Powers of entry of persons authorised by Department**

26A.—(1) Subject to paragraph (2), any person authorised by the Department in writing in that behalf may, on production if required of his credentials, at any reasonable time enter any land for the purpose of gathering information regarding that or any other land for the purposes of this Order.

(2) A power of entry under paragraph (1) shall only be exercisable in relation to hereditaments which are specified hereditaments within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.).

(3) Paragraphs (2) to (4) of Article 58 (powers of entry of valuers) shall apply for the purposes of this Article as they apply for the purposes of that Article.]

F25 2004 NI 4

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Special reliefs in respect of dwellings

Reduction of regional rate on dwellings

27.—(1) The amount which, apart from this Article, would be payable on account of^[F26 a] regional rate in respect of—

- (a) a dwelling-house, and
- (b) a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling,

shall for each year be reduced in accordance with paragraphs (2) and (3) respectively.

(2) The reduction for any year in respect of a dwelling-house shall be effected by reducing the normal regional rate by the amount fixed for that year under paragraph (4).

(3) The reduction for any year in respect of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be effected by computing separately—

- (a) so much of the amount payable as is referable to the domestic element of the rateable value of the hereditament, and
 - (b) so much (if any) of that amount as is referable to the non-domestic element;
- and by reducing the normal regional rate, for the purpose of the computation mentioned in subparagraph (a), by the amount fixed for that year under paragraph (4).

(4) The Department shall, by order made subject to affirmative resolution, fix for each year the amount by which the normal regional rate is to be reduced for the purposes of paragraph (2) and paragraph (3).

(5) Where, during part only of a year, a hereditament either is a dwelling-house or is used partly for the purposes of a private dwelling, the reduction to be made in pursuance of paragraph (1) shall be made for that part of the year only; and, if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that year, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or
- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

^{F27}(5A) *This Article applies to a private garage and private storage premises as it applies to a dwelling-house.*]

(6) In this Article—

“the normal regional rate” for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of^[F26 a] regional rate to be levied for that year in respect of that hereditament;

“the domestic element of the rateable value of the hereditament” means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling; and “the non-domestic element” means so much of the rateable value as consists of or is derived from the amount so apportioned to the use of the hereditament for other purposes;

^{[F27} “private garage” means a hereditament of an area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle, other than a hereditament which

- (a) forms part of premises in which a business of providing services for motor vehicles is carried on, or
- (b) is provided by the keeper of a hotel, inn, guest-house or boarding-house and used wholly or mainly for the motor vehicles of his guests, or

- (c) *is used for the accommodation of a motor vehicle for the time being chargeable with duty under Schedule 2, 3 or 4 to the Vehicles (Excise) Act (Northern Ireland) 1972 (hackney carriages, tractors and goods vehicles) whether it is also used for any other vehicle or not;*

“private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage or accommodation of any of the following articles belonging to persons residing in that dwelling-house or those dwelling-houses

- (a) *household stores and other articles for domestic use; and*
(b) *light vehicles, whether mechanically-propelled or not.*]

F26 1998 NI 22

F27 1981 NI 13

Art. 28 rep. by 1983 NI 14

Right to pay rates on dwellings by instalments

29.—^{F28}(1) Subject to paragraph (1A) any person who is the occupier of a hereditament which is not a hereditament in respect of which the owner is rated under Article 20 or has entered into an agreement with the Department under Article 21 may by notice to the Department served in accordance with paragraph 1 of Schedule 9 elect to pay rates in respect of that hereditament by instalments in accordance with that Schedule; and, as from the date which under the said paragraph 1 is the effective date of that notice until, in pursuance of Article 30(3) or paragraph 6 of Schedule 9, that notice ceases to be in force, any rates for the year in which that date falls or any subsequent year which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.]

^{F29}(1A) Paragraph (1) shall not extend to a hereditament (not being a hereditament which is a dwelling-house or, though not a dwelling-house, is used partly for the purposes of a private dwelling) whose rateable value is less than such sum or is more than such other sum as the Department may by order subject to affirmative resolution prescribe.]

(2) Subject to paragraph 6 of Schedule 9, where pursuant to paragraph (1) the rates charged on any person in respect of any hereditament are payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due.

F28 Subsection (1) sets out the subsection. as amended by 1981 NI 13 art.6

F29 1981 NI 13

VALID FROM 01/12/2006

Agreements for deferred payment of rates on dwellings

[^{F30}**29A.**—(1) Regulations may provide that the Department may enter into an agreement with the occupier of a hereditament for the payment of rates in respect of the capital value of the hereditament to be deferred, if—

- (a) he is the owner of the hereditament;
(b) he has attained pensionable age or he is the surviving spouse or surviving civil partner of a person who has made an agreement in respect of the same hereditament;

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(c) the hereditament either is a dwelling-house or, though not a dwelling-house, is used partly for the purposes of a private dwelling; and

(d) prescribed conditions are satisfied.

(2) Regulations may contain such provision as the Department considers necessary or expedient for the purposes of this Article, including provision—

(a) as to the terms of the agreement (including terms as to repayment, the payment of interest and other charges and as to the termination of the agreement and extending the period of the agreement);

(b) for the amount outstanding under the agreement to be deemed to be a statutory charge (within the meaning of the Land Registration Act (Northern Ireland) 1970);

(c) for an agreement to transfer the amount outstanding under an agreement made in respect of the same hereditament by the deceased spouse or civil partner of the occupier;

(d) for the meaning of “owner” and “pensionable age” in paragraph (1).]

F30 Art. 29A inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **10(1)**; S.R. 2006/464, art. 2(2), Sch. 2

Discount on rates on dwellings

30.—(1) An allowance shall be granted in accordance with paragraph (2) to any person entitled to serve a notice under Article 29(1) in respect of a hereditament which either is a dwelling-house, or, though not a dwelling-house, is used partly for the purposes of a private dwelling whether or not he has in fact served such a notice, who pays the net amount due on account of a rate in respect of that hereditament^[F31] in a single sum before such date] as the Department may notify to him.

(2) The allowance shall be by way of a discount of^[F31] 4 %] on—

(a) in the case of a dwelling-house, the amount payable on account of the rate; or

(b) in the case of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling, so much of the amount payable on account of the rate as is computed by reference to the domestic element of the rateable value of the hereditament.

^[F31](2A) The Department may by order direct that for the percentage mentioned in paragraph (2) there shall be substituted such other percentage as may be specified in the order.

(2B) An order under paragraph (2A) shall be subject to affirmative resolution and shall have effect from the beginning of the year after that in which it is made.]

(3) If an allowance under this Article is made in respect of a hereditament in respect of which a notice under Article 29(1) is in force, that notice shall thereupon cease to be in force and, notwithstanding anything in Article 29(1), rates in respect of that hereditament shall cease to be payable in accordance with that Article, without prejudice, however, to the right to serve a fresh notice under Article 29(1) in accordance with paragraph 1 of Schedule 9.

(4) In this Article “the domestic element of the rateable value of the hereditament” means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling.

F31 1983 NI 7

VALID FROM 01/12/2006

[^{F32}**Rate relief in respect of dwellings**

30A.—(1) Regulations may make a scheme (the “rate relief scheme”) providing that, in cases specified in the scheme, the amount which, apart from this Article, would be payable on account of a rate in respect of a dwelling-house shall for each year be reduced in accordance with the scheme.

(2) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.

(3) Regulations may include—

- (a) provision for purposes corresponding to those of any statutory provision which has any application in relation to housing benefit;
- (b) provision applying any such statutory provision with modifications;
- (c) provision creating offences and penalties.

(4) Nothing in paragraph (3) shall affect the generality of paragraph (2).

(5) In this Article—

“housing benefit” means housing benefit provided by virtue of a scheme under section 122 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);

“rate in respect of a dwelling-house” includes a rate in respect of the rateable capital value of a hereditament which is used partly for the purposes of a private dwelling;

“reduced” includes reduce to nothing.]

F32 Art. 30A inserted (1.12.2006) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **14**; [S.R. 2006/464](#), **art. 2(2)**, Sch. 2

Modifications etc. (not altering text)

C1 Art. 30A(5) modified (1.4.2007) by [Rates \(Maximum Capital Value\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/184\)](#), **reg. 4(a)**

VALID FROM 01/12/2006

[^{F33}**Dwellings occupied by persons under 18 and persons in education and training or leaving care**

30B.—(1) Regulations may provide that, subject to the condition in paragraph (2), a person (“A”) shall not be chargeable to rates in respect of a hereditament for such periods as may be prescribed when—

- (a) the hereditament is used wholly for the purposes of a private dwelling or falls within a prescribed class; and
- (b) every occupier of it qualifies for rate relief under this Article and, except in prescribed cases, occupies the hereditament as his only or principal residence.

(2) The condition referred to in paragraph (1) is that, where A receives payments from other persons in respect of their occupation of the hereditament, it appears to the Department that the

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amount of rates which is not chargeable to A and is attributable to their occupation of it will be applied for the benefit of those other persons.

- (3) A person qualifies for rate relief under this Article if—
- (a) he—
 - (i) is under the age of 18; or
 - (ii) satisfies such conditions relating to education or training or to leaving care as may be prescribed; and
 - (b) complies with such requirements as may be prescribed.
- (4) A person shall be regarded for the purposes of this Article as occupying a hereditament as his only or principal residence if he resides there during such periods as may be prescribed.
- (5) Regulations may provide that—
- (a) a person shall not be chargeable to rates by virtue of this Article only if an application is made (by him or another person) to the Department containing such information as the Department may reasonably require;
 - (b) a person aggrieved by a decision of the Department under the regulations may—
 - (i) require the Department to review its decision; and
 - (ii) appeal to the Valuation Tribunal;
 - (c) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (b) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal;
 - (d) where an occupier of a hereditament has parental responsibility for another occupier of the hereditament, that other occupier need not occupy the hereditament as his only or principal residence.
- (6) In paragraph (5)(d) “parental responsibility” has the same meaning as in the Children (Northern Ireland) Order 1995 (NI 2).]

F33 Art. 30B inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **15(1)**; S.R. 2006/464, **art. 2(2)**, Sch. 2

VALID FROM 14/12/2009

[^{F34}**Zero-carbon or low-carbon homes**

30C.—(1) Regulations may provide that, if prescribed conditions are satisfied, the first occupier of a newly-constructed dwelling-house which is—

- (a) a low-carbon home; or
- (b) a zero-carbon home,

shall not be chargeable in respect of it to rates in respect of a prescribed period.

(2) In the case of a low-carbon home the prescribed period for the purposes of paragraph (1) shall not—

- (a) exceed two years; or
- (b) begin after 31st March 2013.

- (3) In the case of a zero-carbon home the prescribed period for the purposes of paragraph (1) shall not—
- (a) exceed five years; or
 - (b) begin after 31st March 2016.
- (4) The Department may by order made subject to affirmative resolution—
- (a) substitute a later date for the dates mentioned in paragraphs (2)(b) and (3)(b);
 - (b) make transitional provision, or provide savings, in connection with the effect of paragraphs (2) and (3).
- (5) In this Article the following expressions shall have such meaning as may be prescribed—
- “first occupier”,
- “hereditament in the private rented sector”,
- “low-carbon home”,
- “newly-constructed”, and
- “zero-carbon home”.
- (6) Regulations for the purposes of paragraph (5) may define “low-carbon home” and “zero-carbon home” by reference to specified aspects of the energy efficiency of a building; and for this purpose “energy efficiency” includes—
- (a) consumption of energy;
 - (b) conservation of energy; and
 - (c) generation of energy.
- (7) Regulations for the purposes of paragraph (5) defining “low-carbon home” and “zero-carbon home” may include requirements which may be satisfied in relation to a dwelling-house either—
- (a) by features of the building which, or part of which, constitutes the dwelling-house; or
 - (b) by other installations or utilities.
- (8) Regulations may—
- (a) make provision about the method of claiming relief under this Article (including documents or information to be provided);
 - (b) provide for relief to be wholly or partly withdrawn in prescribed circumstances.
- (9) Regulations made by virtue of paragraph (8)(a) may, in particular, make provision about the evidence to be provided to show that the definition of “low-carbon home” or “zero-carbon home” is satisfied.
- (10) Regulations made by virtue of paragraph (9) may, in particular—
- (a) refer to a scheme or process established by or for the purposes of a statutory provision about building;
 - (b) establish or provide for the establishment of a scheme or process of certification;
 - (c) specify, or provide for the approval of, one or more schemes or processes for certifying energy efficiency;
 - (d) provide for the charging of fees of a reasonable amount in respect of services provided as part of a scheme or process of certification.
- (11) Regulations may provide that—
- (a) a person aggrieved by a decision of the Department under the regulations may—
 - (i) require the Department to review its decision; and

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(ii) appeal to the Valuation Tribunal;

(b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.

(12) This Article shall not apply to—

(a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);

(b) a dwelling-house which is a hereditament in the private rented sector; and

(c) such other dwelling-houses as may be prescribed.

(13) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.

(14) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.]

F34 Art. 30C inserted (14.12.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), ss. 2, 19; S.R. 2009/375, art. 2\(2\), Sch. 2](#)

Modifications etc. (not altering text)

C2 Art. 30C excluded (1.4.2010) by [Rate Relief \(Low-Carbon Homes Scheme\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/66\), reg. 3](#)

VALID FROM 14/12/2009

[^{F35}Energy efficiency

30D.—(1) Regulations may provide that, in prescribed cases, the amount which, apart from this Article, would be payable in respect of a prescribed period on account of a rate in respect of a dwelling-house to which this Article applies shall be reduced by a prescribed sum.

(2) This Article applies to a dwelling-house if—

(a) prescribed measures to improve its energy efficiency have been taken to a prescribed standard; and

(b) prescribed conditions are satisfied.

(3) In this Article—

“dwelling-house” includes a hereditament which is used partly for the purposes of a private dwelling;

“energy efficiency” has the same meaning as in Article 30C(6);

“rate in respect of a dwelling-house”, in relation to a hereditament which is used partly for the purposes of a private dwelling, means a rate in respect of its rateable capital value.

(4) The prescribed period for the purposes of paragraph (1) shall not—

(a) except in prescribed cases, exceed one year; or

(b) begin after 31st March 2015.

(5) The Department may by order made subject to affirmative resolution—

(a) substitute a later date for the date mentioned in paragraph (4)(b);

- (b) make transitional provision, or provide savings, in connection with the effect of paragraph (4).
- (6) Regulations may provide that a reduction shall not be made under this Article unless a person has consented to the inspection of the dwelling-house in question and regulations may make provision for such inspections.
- (7) Regulations may make provision—
- (a) about the method of claiming a reduction under this Article (including documents or information to be provided);
 - (b) about the method of making a reduction under this Article.
- (8) Regulations may provide for prescribed functions under the regulations to be exercisable by such persons as the Department may determine.
- (9) Regulations may provide that—
- (a) a person aggrieved by a decision of the Department under the regulations may—
 - (i) require the Department to review its decision; and
 - (ii) appeal to the Valuation Tribunal;
 - (b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.
- (10) Regulations may provide that this Article shall not apply to—
- (a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);
 - (b) a dwelling-house which is a hereditament in the private rented sector (within the meaning of Article 30C); and
 - (c) such other dwelling-houses as may be prescribed.
- (11) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.
- (12) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.]

F35 Art. 30D inserted (14.12.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), **ss. 3, 19**; S.R. 2009/375, **art. 2(2)**, Sch. 2

Modifications etc. (not altering text)

C3 Art. 30D excluded (1.4.2010) by Rate Relief (Energy Efficiency Homes Scheme) Regulations (Northern Ireland) 2010 (S.R. 2010/67), **reg. 3**

Special reliefs in respect of certain other hereditaments

Reduction of rates on certain hereditaments used for recreation

^{F36}**31.**—(1) Subject to paragraph (5) and Article 44(2A)(b)(i), the amount which, apart from this Article, would be payable on account of a rate in respect of a hereditament to which this Article applies shall for each year be reduced in accordance with paragraphs (3) and (4).

(2) This Article applies to a hereditament—

Status: Point in time view as at 01/01/2006. This version of this part contains provisions that are not valid for this point in time.

Changes to legislation: Rates (Northern Ireland) Order 1977, PART II is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) which, or any part of which, is used solely for the purposes of a prescribed recreation; and
 - (b) which is occupied for the purposes of a club, society or other organisation that—
 - (i) is not established or conducted for profit, and
 - (ii) does not employ any person to engage in any recreation for reward, except for the instruction of other persons who are themselves engaging or preparing to engage in it otherwise than for reward; and
 - (c) which is not distinguished in the valuation list as exempt from rates as being a hereditament of a description mentioned in Article 41(2)(e) or (f) (recreational charities).
- (3) Where the hereditament is shown in the valuation list as used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by 65 per cent.
- (4) Where the hereditament is shown in the valuation list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—
- (a) so much of the amount payable as is referable to the part of the net annual value shown in the valuation list as so apportioned, and
 - (b) so much of that amount as is referable to the remainder of the net annual value,
- and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by 65 per cent.
- (5) Where a hereditament is one to which this Article applies during part only of a year, the reduction shall be made for that part of the year only; and if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that year, the difference—
- (a) if too much has been paid, shall be repaid or allowed; or
 - (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (6) In this Article—
- “the normal rate” for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of the rate to be levied for that year in respect of that hereditament;
- “prescribed recreation” means a recreation, whether conducted indoors or outdoors, which in the opinion of the Department demands an appreciable degree of physical effort and which is of a kind specified by the Department, after consultation with the Sports Council for Northern Ireland and with any association which appears to the Department to be representative of district councils, by an order made subject to affirmative resolution;
- “use” in relation to a hereditament or any part of it means use by members of the club, society or other organisation for the purposes of which the hereditament is occupied or by other persons who under the rules of that club, society or organisation are permitted to use the hereditament or that part;
- and for the purposes of this Article and Article 44(2A) an area provided as a parking place for vehicles of persons engaging in a prescribed recreation, and any part of a hereditament constructed or adapted for use by such persons (or by persons who have engaged or intend to engage in the recreation) as a bathroom or lavatory or for use wholly or mainly for the storage of their clothing or of equipment used for purposes of the recreation, shall be treated as used solely for the purposes of that recreation (notwithstanding that it is also used by other persons or that at particular times it is used by persons none of whom are engaging in such a recreation).]

Rate rebates for certain hereditaments with special facilities for the disabled

31A^{F37}.—(1) Subject to paragraphs (5), (7), (8) and (11), the Department shall, in accordance with the provisions of this Article, grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to—

- (a) a hereditament in which there is a facility which is required for meeting the needs of a disabled person who resides in the hereditament, including a facility of any of the following descriptions, that is to say,—
 - (i) a room, other than a bathroom or lavatory, which is wholly or mainly used (whether for providing therapy or for other purposes) by such a disabled person;
 - (ii) an additional bathroom or lavatory;
 - (iii) a heating installation for providing heating in two or more rooms;
- (b) a hereditament in which there is sufficient floor space to permit the use of a wheel chair used by and required for meeting the needs of a disabled person who resides in the hereditament; and
- (c) a hereditament of either of the following descriptions which provides accommodation for a vehicle used by and required for meeting the needs of a disabled person, that is to say,—
 - (i) a hereditament where the disabled person resides which includes a garage or other building or land used otherwise than temporarily for such accommodation;
 - (ii) a hereditament where the disabled person does not reside which consists of or includes such a garage, building or land.

(3) In paragraph (2)—

- (a) references to anything being required for meeting the needs of a disabled person are references to its being essential or of major importance to his well-being by reason of the nature and extent of his disability; and
- (b) references to a disabled person who resides in a hereditament include references to a disabled person who is usually resident there.

(4) The person entitled to a rebate under this Article (a “rebate”) is—

- (a) the disabled person if he is the occupier of the hereditament or makes payments by way of rent in respect of all or any of it; or
- (b) any person who is a member of the same household as the disabled person and either is the occupier of the hereditament or makes such payments as aforesaid.

(5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.

(6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).

(7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(8) No rebate shall be granted—

- (a) for any period before 1st April 1979; or
- (b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.

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(9) A rebate may be granted either by making a payment of the amount of the rebate or, where the person entitled is the occupier of the hereditament, by reducing the rates payable by him.

(10) Subject to paragraph (11), the amount of a rebate shall be so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period or the relevant part of it as is referable—

- (a) where the hereditament is one to which this Article applies by virtue of paragraph (2)(a), (b) or (c)(i), to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the facility, floor space or accommodation in question;
- (b) where the hereditament is one to which this Article applies by virtue of paragraph (2)(c)(ii) and is certified by the district valuer to provide accommodation solely for a vehicle used by and required for meeting the needs of a disabled person, to the net annual value of the hereditament;
- (c) where the hereditament is one to which this Article applies by virtue of paragraph (2)(c)(ii) and is not certified as mentioned in sub-paragraph (b), to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part of the garage or other building or land which provides accommodation solely for such a vehicle as is mentioned in sub-paragraph (b).

(11) Where the district valuer certifies that no part of the net annual value of the hereditament is attributable to any facility, floor space or accommodation such as is mentioned in paragraph (2), no rebate shall be granted.

(12) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) or (11) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

(13) Where the person entitled to a rebate under this Article is also entitled to a rebate under^[F38] the housing benefit scheme] in respect of the same hereditament and period, that scheme shall have effect as if the rates chargeable in respect of the hereditament for that period were reduced by the amount of the rebate under this Article.]

F37 1979 NI 4

F38 1986 NI 18

VALID FROM 01/04/2007

^[F39] **Reduction of rates on former agricultural land, etc.**

31AA.—(1) Subject to paragraph (10), the amount which, apart from this Article, would be payable on account of a rate in respect of the net annual value of a hereditament to which this Article applies shall for each qualifying year be reduced by 50 per cent.

- (2) This Article applies to a hereditament which—
 - (a) consists wholly or mainly of land or buildings which were for the qualifying period but are no longer agricultural land or buildings;
 - (b) is occupied by a qualifying person;
 - (c) has a net annual value not exceeding £7,000; and
 - (d) is not used for the production of, or trade in, any agricultural products.
- (3) In this Article—

“agricultural land or buildings” means—

- (a) agricultural land;
- (b) agricultural buildings;
- (c) livestock or poultry buildings;

“agricultural product” means any product listed in Annex I to the EEC Treaty;

“qualifying period” means at least 183 days (which need not be consecutive days) in the twelve months immediately preceding the commencement of Article 24 of the Rates (Amendment) (Northern Ireland) Order 2006;

“qualifying person” means, subject to paragraph (4),—

- (a) the occupier during the qualifying period of the land or buildings mentioned in paragraph (2)(a); or
- (b) a member of his family;

“qualifying year”, in relation to a hereditament, means so much of any year as includes any part of the period of 36 months beginning with the first day, not later than 31st March 2010, on which this Article applies to it.

(4) For the purposes of the definition of “qualifying person” in paragraph (3), if the occupier during the qualifying period was a body corporate or a partnership, the reference to the occupier shall be treated as including a reference to—

- (a) in the case of a body corporate, any person who, on each of the days constituting the qualifying period, had (alone or together with members of that person's family)—
 - (i) more than half the voting rights in the company, or
 - (ii) the right to appoint or remove a majority of the directors of the company; or
- (b) in the case of a partnership, any person who, together with members of that person's family, were, on each of those days, both, all or a majority of the partners in the partnership.

(5) For the purposes of this Article a person is a member of another's family if—

- (a) he is the spouse or civil partner of that person, or he and that person live together as husband and wife or as if they were civil partners;
- (b) he is that person's parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece or is the child of that person's uncle or aunt.

(6) For the purposes of paragraph (5)—

- (a) a relationship by marriage shall be treated as a relationship by blood;
- (b) a relationship of the half-blood shall be treated as a relationship of the whole blood; and
- (c) the stepchild of a person shall be treated as his child.

(7) For the purposes of paragraph (2)(a)—

- (a) there shall be disregarded any part of the hereditament which, on the days which are taken into account for the purposes of determining whether the condition set out in paragraph (2)(a) is met, was used for the purposes of a private dwelling; and
- (b) a building which has replaced an agricultural building or a livestock or poultry building shall be treated as if it were the original building.

(8) If a reduction under this Article, or any adjustment in it, affects the amount levied on account of a rate in respect of a hereditament for any year, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or

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(b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(9) So much of any reduction or repayment under this Article as contravenes a Community obligation shall be recoverable as if it were a debt due to the Department on account of a rate.

(10) The Department may by order made subject to affirmative resolution amend—

(a) the amount mentioned in paragraph (2)(c); or

(b) the date mentioned in the definition of “qualifying year” in paragraph (3).]

F39 Art. 31AA inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 24; S.R. 2006/464, art. 2(4)

[^{F40}Rate rebates for certain hereditaments used by institutions for the disabled

31B.—(1) Subject to the provisions of this Article, the Department shall grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to any hereditament which is used wholly or mainly for a qualifying purpose; and a hereditament is used for a qualifying purpose if it is used—

(a) for one or more of the purposes specified in paragraph (3); or

(b) for one or more of those purposes and for purposes ancillary thereto.

(3) The said purposes are—

(a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;

(b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;

(c) the provision of such accommodation or facilities as are mentioned in sub-paragraph (a) or (b) for disabled persons not falling within that sub-paragraph;

(d) the provision of personal social services for disabled persons;

(e) the provision of facilities under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945.

(4) The person entitled to a rebate under this Article is the occupier of the hereditament.

(5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.

(6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).

(7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(8) No rebate shall be granted—

(a) for any period before the coming into operation of this Article; or

(b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.

(9) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the rates payable by the occupier.

(10) The amount of a rebate shall be—

- (a) in the case of a hereditament used wholly for a qualifying purpose, so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period;
- (b) in the case of a hereditament used mainly for a qualifying purpose, so much of the rates chargeable in respect of the relevant part of the hereditament for, or properly apportionable to, the rebate period as is referable to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part or parts of it used for that purpose.

(11) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

(12) In this Article—

“building” includes any part of a building;

“care” without prejudice to paragraph (2)(b), does not include the provision of medical, surgical or dental treatment;

“illness” has the same meaning as in the Health and Personal Social Services (Northern Ireland) Order 1972.]

F40 1994 NI 11

[^{F41}General stores etc., in rural settlements

31C. Schedule 9A (which provides for relief from rates for certain hereditaments in rural settlements) shall have effect.]

F41 1998 NI 22

Recovery of rates

Proceedings for recovery of rates

32.—(1) Without prejudice to Article 9(2) or to any right of deduction or set-off, any sum due by a person to the Department on account of a rate leviable on him shall be recoverable, as a debt due to the Department, summarily or by action in the county court or the High Court.

(2) The jurisdiction conferred on a court of summary jurisdiction or a county court by paragraph (1) may be exercised notwithstanding anything to the contrary in any transferred provision which imposes limitations on the jurisdiction of such a court by reference to an amount or balance claimed or to the amount of an account or the value of property.

(3) Notwithstanding any other transferred provision, proceedings under this Article for the recovery from any person of a sum due by him on account of a rate in respect of any hereditament may be heard or determined by a court of summary jurisdiction, or the county court, having jurisdiction in the whole or any part of the petty sessions district, or the division, in which that person resides or in which the hereditament, or any part of it, is situated.

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(4) No proceedings for the recovery of any sum due to the Department on account of a rate shall be instituted except after the expiration of at least seven days from the date of service of the demand note on which the rate is levied; and an averment in the process that the demand note was served at least seven days prior to such proceedings being instituted shall be admissible in the proceedings as sufficient evidence of that fact.

(5) A person authorised in writing by the Department to exercise functions under this paragraph may authorise the institution of and, although not a practising solicitor, institute, appear in and conduct on behalf of the Department proceedings in any court of summary jurisdiction for the recovery of any sum due to the Department on account of a rate; and any such proceedings which have been begun by one such person may be continued by another such person.

(6) All or any of the sums due on account of rates from any one person may, whether or not they are due in respect of the same hereditament, be included in the same process, order or other document authorised or required by law to be issued, and every such document as aforesaid shall, as respects each such sum be construed as a separate document, and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.

(7) In any proceedings for the recovery of a sum due to the Department on account of a rate no question shall be raised in respect of any matter in respect of which relief might have been obtained—

- (a) under Article 11 by means of an appeal against the rate; or
- (b) under Article 13(3) by means of an appeal as to the appropriate date for the taking effect of an alteration in the valuation list; or
- (c) under Article 31(4) by means of an appeal on a question arising under that Article; or
- (d) under Part III by means of—
 - (i) an application for revision of the valuation list; or
 - (ii) an appeal against the making or refusal of an alteration in the valuation list, or an application for the review of such an alteration.

(8) For the purposes of [F42 Article 4 of the Limitation (Northern Ireland) Order 1989] and [F43 Article 63(1) of the Magistrates' Courts (Northern Ireland) Order 1981] (debt, etc., proceedings not to be commenced after six years from date when cause of action accrued or arose), the cause of action for the recovery of a sum due on account of a rate of any year shall be deemed to have accrued or arisen on 1st April in that year, and for the purposes of this Order the said section 72(1) shall bind the Crown.

(9) In this Article “process” includes a process under [F43 Part VI of the Magistrates' Courts (Northern Ireland) Order 1981], a civil bill and a writ.

F42 1989 NI 11

F43 1981 NI 26

Limitation of liability of certain owners

33.—(1) Where the Department claims to recover from any person as being the owner of a hereditament any sum due on account of a rate levied on him in respect of that hereditament, and that person proves that he—

- (a) is receiving the rent of the hereditament merely as agent or trustee for some other person; and
- (b) does not hold, and since the date on which the rate became due and payable has not held or received, on behalf of that other person sufficient money to discharge the whole demand of the Department;

his liability shall be limited to the total amount of the money which he holds or has held or received as aforesaid, unless a notice has been served on him under Article 26(2)^[F44] or (2A)] and he has not complied with it.

(2) Where a person to whom paragraph (1) applies has paid out of money held or received by him on behalf of the person for whom he acts as agent or trustee—

- (a) any sum to a district council in respect of expenses claimed by the council to be recoverable from him by it under any provision of the Public Health Acts (Northern Ireland) 1878 to 1967, or
- (b) any sum necessary to defray the cost of abating, in accordance with a notice served by a district council, a nuisance which is liable to be dealt with summarily in manner provided by those Acts and of executing such works and doing such things as may be necessary for that purpose,

that sum shall be deemed for the purposes of paragraph (1) not to have been held or received by him.

(3) Without prejudice to any other provision of this Part, where the Department is, or would be, debarred by paragraph (1) from recovering the whole of any sum such as is there mentioned from an agent or trustee, the Department may recover the whole or any unpaid balance of that sum from the person on whose behalf the agent or trustee receives the rent as if it were arrears of rate payable by him.

F44 2004 NI 4

^[F45] **Transitional rate relief**

33A.—(1) Where, in a new valuation list coming into force on 1st April in any year, any net annual value to be ascribed in that list to a specified hereditament is a different value from that ascribed to the hereditament in the list in force immediately before the coming into force of the new valuation list, the Department may, by order subject to negative resolution,—

- (a) provide for such provisions of this Order as may be specified in the order not to apply; and
- (b) provide—
 - (i) for the amount of the sum chargeable in respect of rates due in respect of the hereditament to be such as is determined in accordance with rules specified in the order; or
 - (ii) for any such difference in the net annual value to come into force in such proportion and over such period as may be specified in the order.

(2) In this Article “specified hereditament” means a hereditament of such a class as may be specified in the order under paragraph (1).]

F45 1996 NI 25

^[F46] **Hardship relief**

33B.—(1) If regulations so provide, the Department may reduce or remit in accordance with the regulations any relevant amount which a person is liable to pay where it appears to the Department that—

- (a) there are exceptional circumstances; and
- (b) without such a reduction or remission that person would suffer hardship.

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(2) In paragraph (1) “relevant amount” means such amount payable in respect of rates in respect of a hereditament to which this Article applies as may be prescribed.

(3) This Article applies to a hereditament which—

- (a) is a specified hereditament within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.); and
- (b) does not fall within a prescribed class.

(4) Regulations may—

- (a) provide for a reduction or remission to be of such amount as the Department may determine, having regard to any prescribed matters; and
- (b) require a person to satisfy prescribed conditions to be eligible for a reduction or remission.]

F46 2004 NI 4

Financial provisions

Payments to district councils on account of district rates

34.—(1) The Department shall, in respect of each year, pay to each district council in accordance with regulations a sum equal to the product of [F47 a] district rate made by the council for that year.

(2) The sums payable under this Article shall be charged on and issued out of the Consolidated Fund, and for the purpose of providing for such issues the Department may borrow money.

F47 1998 NI 22

Product of rate

35. Regulations may prescribe the manner in which the product of a rate of a specified amount in the pound is to be ascertained for such purposes of this Order or of any other transferred provision, whether passed or made before or after this Order, as may be prescribed.

Status:

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Changes to legislation:

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