



2014 CHAPTER 6

Discount on rates on dwellings

6.—(1) Article 30 of the Rates (Northern Ireland) Order 1977 (discount on rates on dwellings) is amended as follows.

(2) After paragraph (2) insert—

“(2ZA) An allowance shall be granted in accordance with paragraph (2ZC) to any person entitled to possession of a hereditament to which paragraph (2ZB) applies who pays the net amount due on account of a rate in respect of that hereditament in a single sum before such date as the Department may notify to him.

(2ZB) This paragraph applies to a hereditament in the capital value list in respect of which rates are chargeable under Article 25A where the hereditament is a hereditament which—

- (a) is not in use; and
- (b) is a hereditament which the Department considers will, when next in use, be a dwelling-house or, though not a dwelling-house, will be used partly for the purposes of a private dwelling; and
- (c) is not the subject of an agreement under Article 21.

(2ZC) The allowance shall be by way of a discount of 4% on the amount payable on account of the rate as is computed by reference to the rateable capital value of the hereditament.”.

(3) In paragraph (2A) after “(2)” insert “or (2ZC)”.