
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Special reliefs in respect of certain other hereditaments

[^{F1}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—

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 31AA is up to date with all changes known to be in force on or before 18 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) View outstanding changes

- (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 [^{F2}or civil partnership] 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
 - (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).]

F1 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)

F2 Words in art. 31AA(6)(a) inserted (13.1.2020) by The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 (S.I. 2019/1514), regs. 1(2), 135(3) (with regs. 6-9)

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 31AA is up to date with all changes known to be in force on or before 18 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\)](#) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)