
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Recovery of rates

[^{F1}Hardship relief

33B.—(1) If regulations so provide, the Department may reduce or [^{F2}repay] in accordance with the regulations any relevant amount ^{F3}. . . where it appears to the Department that—

- (a) there are exceptional circumstances; and
- (b) without such a reduction or [^{F4}repayment a] person would suffer hardship.

(2) In [^{F5} this Article “reduce” includes remit,] “relevant amount” means such amount payable [^{F6}or paid] in respect of rates in respect of a hereditament to which this Article applies as may be prescribed [^{F7} and “repay” means repay in whole or in part].

(3) This Article applies to a hereditament which—

- [^{F8}(a) has a net annual value; and]
- (b) does not fall within a prescribed class.

(4) Regulations may—

- (a) provide for a reduction or [^{F9}repayment] 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 [^{F10}repayment][^{F11}; and
- (c) provide for so much of any reduction or repayment under this Article as contravened a Community obligation to be recoverable from the person mentioned in paragraph (1) as if it were a debt due to the Department on account of a rate leviable on him].]

F1 2004 NI 4

F2 Word in art. 33B(1) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(2)(a)**; S.R. 2006/146, **art. 2**

F3 Words in art. 33B(1) repealed (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 10(2)(b), 16, **Sch. 4**; S.R. 2006/146, **art. 2**

F4 Words in art. 33B(1)(b) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(2)(c)**; S.R. 2006/146, **art. 2**

F5 Words in art. 33B(2) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(3)(a)**; S.R. 2006/146, **art. 2**

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 33B is up to date with all changes known to be in force on or before 08 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

- F6** Words in art. 33B(2) inserted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(3)(b)**; S.R. 2006/146, **art. 2**
- F7** Words in art. 33B(2) added (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(3)(c)**; S.R. 2006/146, **art. 2**
- F8** Art. 33B(3)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 17**; S.R. 2006/464, **art. 2(4)**
- F9** Word in art. 33B(4)(a) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(4)(a)**; S.R. 2006/146, **art. 2**
- F10** Word in art. 33B(4)(b) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(4)(b)**; S.R. 2006/146, **art. 2**
- F11** Art. 33B(4)(c) and preceding words added (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **10(4)(c)**; S.R. 2006/146, **art. 2**

Modifications etc. (not altering text)

- C1** Art. 33B excluded (1.4.2007) by Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2007 (S.R. 2007/20), **reg. 4(1)**

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 33B is up to date with all changes known to be in force on or before 08 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.

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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](#)