
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Liability and assessment

[^{F1}Liability to be rated in respect of hereditaments

18.—(1) Subject to the provisions of this Order, every occupier of a hereditament which is included in the valuation lists shall be chargeable to rates in respect of the hereditament according to its rateable values.

(2) In respect of a specified hereditament which has a rateable capital value regulations may—

(a) specify, or provide for there to be determined under the regulations—

(i) its maximum capital value;

(ii) its minimum capital value;

(b) provide that a person shall be liable in respect of its—

(i) maximum capital value instead of its rateable capital value, if its rateable capital value exceeds its maximum capital value;

(ii) minimum capital value instead of its rateable capital value, if its rateable capital value is less than its minimum capital value;

(c) provide that references in specified provisions to its capital value or to its rateable capital value are to be construed as references to its maximum capital value or its minimum capital value as the case may be.

(3) In paragraph (2)—

“specified hereditament” means a hereditament which falls within a class specified in regulations under that paragraph;

“specified provisions” means provisions of, or made under, this Order specified in regulations under that paragraph.]

F1 Art. 18 substituted (1.12.2006 for certain purposes, otherwise 1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 6; S.R. 2006/464, art. 2(2), (4), Sch. 2

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.

Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Liability and assessment is up to date with all changes known to be in force on or before 13 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

(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)^{F2} and paragraph 3(2) of Schedule 8A], except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) ^{F3}
- (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.

F2 2004 NI 4

F3 Art. 19(4)(ii) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 12, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

Rating of owners instead of occupiers in certain cases

20.—^{F4}(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 if any of the following sub-paragraphs applies—

- (a) the net annual value of the hereditament ^{F5}(where the hereditament does not have a net annual value and a capital value)] does not exceed £750;
- (b) the capital value of the hereditament does not exceed ^{F6}£150,000;]
- (c) both the following conditions are satisfied—
 - (i) the rent of the hereditament is payable or is collected at intervals shorter than quarterly or the tenancy agreement (if any, and all of them if more than one) does not provide when it is payable or collected; and
 - (ii) ^{F7} its net annual value does not exceed £1,590;]
- (d) separate parts of the hereditament are let as apartments or lodgings; or
- (e) the hereditament consists of or includes a house in multiple occupation.

(1A) Where a hereditament has a net annual value and a capital value, ^{F8}the conditions in sub-paragraphs (b) and (c)(ii) of paragraph (1) must be satisfied, but the condition set out in sub-paragraph (c)(i) of that paragraph does not apply in relation to such a hereditament.]

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(1B) In paragraph (1)(e) “house in multiple occupation” has the same meaning as in ^{F9}the Houses in Multiple Occupation Act (Northern Ireland) 2016] except that—

- (a) a person under the age of 16 ^{F10}is to be disregarded] for the purposes of that definition; and
- (b) paragraphs (5) and (6) of Article 31AA shall apply for the purposes of determining whether a person is a member of another person's family for the purposes of this paragraph as they apply for the purposes of that Article.]

(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 ^{F11}to which (subject to paragraph (1A)) sub-paragraph (a), (b) or (e) of paragraph (1) applies] 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 ^{F12}. . . ; 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 ^{F13}10 per cent.] of the amount payable.

^{F14}(5) The Department may by order made subject to affirmative resolution substitute a different limit for any limit specified in paragraph (1)(a), (b) or (c)(ii); 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, being a valuation list relevant to the net annual value or capital value of the hereditament in question.]

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| F4 | Art. 20(1)(1A)(1B) substituted (1.4.2007) for art. 20(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 35(2) ; S.R. 2006/464, art. 2(4) |
| F5 | Words in art. 20(1)(a) inserted (1.4.2015) by Financial Provisions Act (Northern Ireland) 2014 (c. 6), ss. 3(a)(i) , 13(4); S.R. 2014/305, art. 2(2), Sch. |
| F6 | Sum in art. 20(1)(b) substituted (1.4.2015) by Financial Provisions Act (Northern Ireland) 2014 (c. 6), ss. 3(a)(ii) , 13(4); S.R. 2014/305, art. 2(2), Sch. |
| F7 | Art. 20(1)(c)(ii) substituted (1.4.2015) by Financial Provisions Act (Northern Ireland) 2014 (c. 6), ss. 3(a)(iii) , 13(4); S.R. 2014/305, art. 2(2), Sch. |
| F8 | Words in art. 20(1A) substituted (1.4.2015) by Financial Provisions Act (Northern Ireland) 2014 (c. 6), ss. 3(b) , 13(4); S.R. 2014/305, art. 2(2), Sch. |
| F9 | Words in art. 20(1B) substituted (1.4.2019) by Houses in Multiple Occupation Act (Northern Ireland) 2016 (c. 22), s. 90(2), Sch. 7 para. 2(a) ; S.R. 2019/39, art. 2 (with art. 3) |
| F10 | Words in art. 20(1B) substituted (1.4.2019) by Houses in Multiple Occupation Act (Northern Ireland) 2016 (c. 22), s. 90(2), Sch. 7 para. 2(b) ; S.R. 2019/39, art. 2 (with art. 3) |
| F11 | Words in art. 20(3) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 35(3) ; S.R. 2006/464, art. 2(4) |
| F12 | 1983 NI 7 |
| F13 | Words in art. 20(4) substituted (1.4.2015) by The Rates (Owners Allowances) Order (Northern Ireland) 2015 (S.R. 2015/46), arts. 1, 2(1) (with art. 2(2)) |
| F14 | Art. 20(5) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 35(4) ; S.R. 2006/464, art. 2(4) |

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^{F15} 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^{F15} exceeding [^{F16}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

F15 1998 NI 22

F16 Words in art. 21(1) substituted (1.4.2015) by [The Rates \(Owners Allowances\) Order \(Northern Ireland\) 2015 \(S.R. 2015/46\)](#), arts. 1, 3

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.

^{F17}(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.

Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Liability and assessment is up to date with all changes known to be in force on or before 13 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

[^{F18}(4A) In paragraphs (4B) and (4C) “existing agreement”, in relation to an order under either of those paragraphs, means an agreement under Article 21 which is in force on the commencement of the order under that paragraph.

(4B) Where the Department makes an order under paragraph (4), the Department may by order direct that for any percentage specified in an existing agreement there shall be substituted such other percentage as may be specified in the order under this paragraph.

(4C) The Department may by order direct that for any percentage mentioned in an existing agreement in respect of a hereditament of a class specified in the order there shall be substituted such other percentage as may be specified in the order.

(4D) The power conferred by paragraph (4C) is exercisable whether or not it is exercised in consequence of an order under paragraph (4).]

(5) An order under paragraph (4) [^{F19}, (4B) or (4C)] shall be subject to affirmative resolution and shall have effect from the beginning of the year after that in which it is made.]

F17 1981 NI 13

F18 Art. 22(4A)-(4D) inserted (3.11.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), ss. 12(2), 19

F19 Words in art. 22(5) inserted (3.11.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), ss. 12(3), 19

Liability of occupier for rates unpaid by owner

^{F20}23.

F20 S. 23 repealed (29.4.2014) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\)](#), s. 13(1), Sch. and expressed to be repealed by s. 4 of said Act and [S.R. 2014/305](#)

[^{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.]

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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

^{F22}**24.**

F22 S. 24 repealed (29.4.2014) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\)](#), s. 13(1), Sch. and expressed to be repealed by s. 4 of said Act and [S.R. 2014/305](#)

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.

[^{F23}**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.

(3A) ^{F24}

(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.]

F23 [2004 NI 4](#)

F24 Art. 25A(3A) repealed (1.10.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), ss. 6(4), 18, 19(1), [Sch. 2](#); S.R. 2011/16, [art. 2\(2\)](#), Sch. 2

[^{F25}**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.]

F25 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 [^{F26}and the date on which he acquired that interest] ;
- (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;
- [^{F27}(cc) the date on which he began to occupy the hereditament;]
- (d) the name and address of the owner of the hereditament.

[^{F28}(1A) The Department may, for the purposes of this Order, serve a notice on the owner of any hereditament requiring him to state to the Department in writing, within a period and in the manner specified in the notice—

- (a) the date on which he acquired ownership of the hereditament; and
- (b) the date, if any, on which he began to occupy the hereditament.]

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(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.

[^{F29}(2ZA) The Department may, for the purposes of this Order, serve a notice on any relevant person requiring him to state to the Department in writing, within a period and in the manner specified in the notice, the following information if it is within his knowledge or control—

- (a) the name of the occupier of a hereditament specified in the notice;
- (b) the name and address of the owner of a hereditament specified in the notice.]

[^{F30}(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 [^{F31}paragraphs (2ZA) and (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) [^{F32}, (1A)] or (2);
- (b) a person entitled to possession of the hereditament;
 - [the owner of the hereditament;]
- ^{F33}(bb)
- (c) a person doing estate agency work (within the meaning of the Estate Agents Act 1979);
- (d) a statutory undertaker (within the meaning of [^{F34}the Planning Act (Northern Ireland) 2011]); 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 [^{F30} 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.

F26 Words in art. 26(1)(a) inserted (11.12.2014) by [Financial Provisions Act \(Northern Ireland\) 2014](#) (c. 6), **ss. 5(2)(a), 13(4)**; S.R. 2014/305, art. 2(1)

F27 Art. 26(1)(cc) inserted (11.12.2014) by [Financial Provisions Act \(Northern Ireland\) 2014](#) (c. 6), **ss. 5(2)(b), 13(4)**; S.R. 2014/305, art. 2(1)

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- F28** Art. 26(1A) inserted (11.12.2014) by [Financial Provisions Act \(Northern Ireland\) 2014](#) (c. 6), **ss. 5(3), 13(4)**; S.R. 2014/305, art. 2(1)
- F29** Art. 26(2ZA) inserted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **36(2)**; S.R. 2006/464, **art. 2(4)**
- F30** 2004 NI 4
- F31** Words in art. 26(2B) substituted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **36(3)(a)**; S.R. 2006/464, **art. 2(4)**
- F32** Words in art. 26(2B)(a) inserted (11.12.2014) by [Financial Provisions Act \(Northern Ireland\) 2014](#) (c. 6), **ss. 5(4), 13(4)**; S.R. 2014/305, art. 2(1)
- F33** Art. 26(2B)(bb) inserted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **36(3)(b)**; S.R. 2006/464, **art. 2(4)**
- F34** Words in art. 26(2B)(d) substituted (13.2.2015 for specified purposes, 1.4.2015 in so far as not already in operation) by [Planning Act \(Northern Ireland\) 2011](#) (c. 25), s. 254(1)(2), **Sch. 6 para. 13** (with s. 211); S.R. 2015/49, arts. 2, 3, **Sch. 1** (with **Sch. 2** (as amended (16.3.2016) by S.R. 2016/159, art. 2))

Modifications etc. (not altering text)

- C1** Art. 26(2A) modified (3.11.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009](#) (c. 8), **ss. 6(5), 19**

[^{F35}Powers of entry of persons authorised by Department

26A.—(1) ^{F36} . . . 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) ^{F37}

[^{F38}(3) The occupier or, if the land is not occupied, the person entitled to possession of it shall give such assistance as the person mentioned in paragraph (1) may reasonably require to enter the land or for the purpose mentioned in that paragraph.]]

- F35** 2004 NI 4
- F36** Words in art. 26A(1) repealed (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F37** Art. 26A(2) repealed (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 38(1)(a), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F38** Art. 26A(3) substituted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **38(1)(b)**; S.R. 2006/464, **art. 2(4)**

Changes to legislation:

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[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](#)