
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

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, ^{F1}....

(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 [^{F2}a valuation list] ; or
- (c) ^{F3}

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(d) under Part III by means of—

- (i) an application for revision of [^{F4}a valuation list] ; or
- (ii) an appeal against the making or refusal of an alteration in [^{F5}a valuation list] , or an application for the review of such an alteration.

(8) For the purposes of [^{F6} Article 4 of the Limitation (Northern Ireland) Order 1989] and [^{F7} 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 [^{F8}Article 63(1)] shall bind the Crown.

(9) In this Article “process” includes a process under [^{F7} Part VI of the Magistrates' Courts (Northern Ireland) Order 1981], a civil bill and a writ.

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| F1 | Words in art. 32(3) repealed (31.10.2016) by Justice Act (Northern Ireland) 2015 (c. 9), s. 106(2), Sch. 1 para. 73, Sch. 9 Pt. 1 (with Sch. 8 para. 1); S.R. 2016/387, art. 2(k)(m) (with art. 3) |
| F2 | Words in art. 32(7)(b) 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. 16(2)(a) ; S.R. 2006/464, art. 2(4) |
| F3 | Art. 32(7)(c) 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. 16(2)(b), Sch. 3 ; S.R. 2006/464, art. 2(4) |
| F4 | Words in art. 32(7)(d)(i) 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. 16(2)(c) ; S.R. 2006/464, art. 2(4) |
| F5 | Words in art. 32(7)(d)(ii) 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. 16(2)(c) ; S.R. 2006/464, art. 2(4) |
| F6 | 1989 NI 11 |
| F7 | 1981 NI 26 |
| F8 | Words in art. 32(8) 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. 16(3) ; S.R. 2006/464, art. 2(4) |

Modifications etc. (not altering text)

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| C1 | Art. 32 excluded in part (1.4.2010) by Rates (Deferment) Regulations (Northern Ireland) 2010 (S.R. 2010/63), reg. 6(1) |
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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)[^{F9} 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.

F9 2004 NI 4

[^{F10}Transitional rate relief

33A.—(1) [^{F11}Where [^{F12}paragraph (2)] applies,] 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 [^{F13}the new net annual value or the new capital value] to come into force in such proportion and over such period as may be specified in the order.

[^{F14}(2) This [^{F15}paragraph] applies where, on the coming into force of a new valuation list—

- (a) a new net annual value; or
- (b) a new capital value,

is ascribed to a specified hereditament in that list.

[^{F16}(2A) Where paragraph (2B) applies, 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 or apply subject to modifications specified in the order; and
- (b) provide for so much of the amount of the sum chargeable in respect of rates due in respect of any hereditament as relates to a district rate to be such as is determined in accordance with rules specified in the order.]

(3) In this Article—

“a new capital value”, in relation to a specified hereditament, means—

- (a) a capital value which differs from the capital value ascribed to the hereditament in an old list;
- (b) a capital value where no capital value was ascribed to the hereditament in an old list;

“new net annual value”, in relation to a specified hereditament, means—

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- (a) a net annual value which differs from the net annual value ascribed to the hereditament in an old list;
- (b) a net annual value where no net annual value was ascribed to the hereditament in an old list;

“old list” means a valuation list in force immediately before the coming into force of the new valuation list referred to in paragraph (2) (including a valuation list which continues to have effect thereafter);

“specified hereditament” means a hereditament of such a class as may be specified in an order under paragraph (1).]]

F10 1996 NI 25

F11 Words in art. 33A(1) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **18(2)(a)**; S.R. 2006/464, **art. 2(2)** Sch. 2

F12 Words in art. 33A(1) substituted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), **ss. 112(2)**, 129 (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

F13 Words in art. 33A(1)(b)(ii) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **18(2)(b)**; S.R. 2006/464, **art. 2(2)** Sch. 2

F14 Art. 33A(2)(3) substituted (1.12.2006) for art. 33A(2) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **18(3)**; S.R. 2006/464, **art. 2(2)** Sch. 2

F15 Word in art. 33A(2) substituted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), **ss. 112(3)**, 129 (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

F16 Arts. 33A(2A)-(2C) inserted (2.6.2014) by Local Government Act (Northern Ireland) 2014 (c. 8), **ss. 112(4)**, 129 (with s. 124(4)); S.R. 2014/153, art. 2, Sch. 1

[^{F17}Hardship relief

33B.—(1) If regulations so provide, the Department may reduce or [^{F18}repay] in accordance with the regulations any relevant amount ^{F19}. . . where it appears to the Department that—

- (a) there are exceptional circumstances; and
- (b) without such a reduction or [^{F20}repayment a] person would suffer hardship.

(2) In [^{F21}this Article “reduce” includes remit,] “relevant amount” means such amount payable [^{F22}or paid]in respect of rates in respect of a hereditament to which this Article applies as may be prescribed [^{F23} and “repay” means repay in whole or in part].

(3) This Article applies to a hereditament which—

- [^{F24}(a) has a net annual value; and]
- (b) does not fall within a prescribed class.

(4) Regulations may—

- (a) provide for a reduction or [^{F25}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 [^{F26}repayment][^{F27}; 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].]

F17 2004 NI 4

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- F18** 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**
- F19** 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**
- F20** 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**
- F21** 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**
- F22** 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**
- F23** 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**
- F24** 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)**
- F25** 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**
- F26** 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**
- F27** 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)

- C2** 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:

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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](#)