
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Special reliefs in respect of certain other hereditaments

Reduction of rates on certain hereditaments used for recreation

^{F1}31.—(1) Subject to paragraph (5) and Article 44(2A)(b)(i), the amount which, apart from this Article, would be payable on account of a rate in respect of a hereditament to which this Article applies shall for each year be reduced in accordance with paragraphs (3) and (4).

(2) This Article applies to a hereditament—

(a) which, or any part of which, is used solely for the purposes of a prescribed recreation; and

(b) which is occupied for the purposes of a club, society or other organisation that—

(i) is not established or conducted for profit, and

(ii) does not employ any person to engage in any recreation for reward, except for the instruction of other persons who are themselves engaging or preparing to engage in it otherwise than for reward; and

(c) which is not distinguished in the [^{F2}NAV list] as exempt from rates as being a hereditament of a description mentioned in Article 41(2)(e)^{F3} (recreational charities) [^{F4}or by virtue of Article 12(2), (3) or (4) of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006].

(3) Where the hereditament is shown in the [^{F5}NAV list] as used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by [^{F6}80] per cent.

(4) Where the hereditament is shown in the [^{F7}NAV list] as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

(a) so much of the amount payable as is referable to the part of the net annual value shown in the [^{F8}list] as so apportioned, and

(b) so much of that amount as is referable to the remainder of the net annual value,

and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by [^{F9}80] per cent.

(5) Where a hereditament is one to which this Article applies during part only of a year, the reduction shall be made for that part of the year only; and if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that year, the difference—

(a) if too much has been paid, shall be repaid or allowed; or

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(b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

[^{F10}(5A) The Department may by regulations provide that the reduction in the normal rate in accordance with paragraphs (3) and (4) may be increased to 100% in prescribed cases.

(5B) Without prejudice to the generality of paragraph (5A), prescribed cases in regulations under that paragraph shall include, subject to such conditions as may be prescribed, where a hereditament is occupied by a community amateur sports club.

(5C) The first regulations under paragraph (5A) shall be made no later than 30 September 2016.]

(6) In this Article—

[^{F11}“community amateur sports club” means a registered club within the meaning of section 658(6) of the Corporation Tax Act 2010;]

“the normal rate” for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of the rate to be levied for that year in respect of [^{F12}the rateable net annual value of]that hereditament;

“prescribed recreation” means a recreation, whether conducted indoors or outdoors, which in the opinion of the Department demands an appreciable degree of physical effort and which is of a kind specified by the Department, after consultation with the Sports Council for Northern Ireland and with any association which appears to the Department to be representative of district councils, by an order made subject to affirmative resolution;

“use” in relation to a hereditament or any part of it means use by members of the club, society or other organisation for the purposes of which the hereditament is occupied or by other persons who under the rules of that club, society or organisation are permitted to use the hereditament or that part;

and for the purposes of this Article and Article 44(2A) an area provided as a parking place for vehicles of persons engaging in a prescribed recreation, and any part of a hereditament constructed or adapted for use by such persons (or by persons who have engaged or intend to engage in the recreation) as a bathroom or lavatory or for use wholly or mainly for the storage of their clothing or of equipment used for purposes of the recreation, shall be treated as used solely for the purposes of that recreation (notwithstanding that it is also used by other persons or that at particular times it is used by persons none of whom are engaging in such a recreation).]

F1 1979 NI 4

F2 Words in art. 31(2)(c) 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. 14(2)(a)**; S.R. 2006/464, **art. 2(4)**

F3 Words in art. 31(2)(c) repealed (1.4.2006) by [Rates \(Capital Values, etc.\) \(Northern Ireland\) Order 2006 \(S.I. 2006/611 \(N.I. 4\)\)](#), arts. 1(3), 12(7)(a)(i), 16, **Sch. 4**; S.R. 2006/146, **art. 2**

F4 Words in art. 31(2)(c) inserted (1.4.2006) by [Rates \(Capital Values, etc.\) \(Northern Ireland\) Order 2006 \(S.I. 2006/611 \(N.I. 4\)\)](#), arts. 1(3), **12(7)(a)(ii)**; S.R. 2006/146, **art. 2**

F5 Words in art. 31(3) 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. 14(2)(b)**; S.R. 2006/464, **art. 2(4)**

F6 Word in art. 31(3) substituted (1.4.2006) by [Rates \(Capital Values, etc.\) \(Northern Ireland\) Order 2006 \(S.I. 2006/611 \(N.I. 4\)\)](#), arts. 1(3), **9(a)**; S.R. 2006/146, **art. 2**

F7 Words in art. 31(4) 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. 14(3)(a)**; S.R. 2006/464, **art. 2(4)**

F8 Words in art. 31(4)(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. 14(3)(b)**; S.R. 2006/464, **art. 2(4)**

F9 Word in art. 31(4) substituted (1.4.2006) by [Rates \(Capital Values, etc.\) \(Northern Ireland\) Order 2006 \(S.I. 2006/611 \(N.I. 4\)\)](#), arts. 1(3), **9(b)**; S.R. 2006/146, **art. 2**

F10 Art. 31(5A)-(5C) inserted (19.9.2016 for specified purposes, 26.10.2016 in so far as not already in operation) by [Rates \(Amendment\) Act \(Northern Ireland\) 2016 \(c. 6\)](#), **ss. 1(2)(a)**, 6(1); S.R. 2016/331, **art. 2(a)**; S.R. 2016/388, **art. 2**

- F11** Words in art. 31(6) inserted (19.9.2016 for specified purposes, 26.10.2016 in so far as not already in operation) by Rates (Amendment) Act (Northern Ireland) 2016 (c. 6), ss. 1(2)(b), 6(1); S.R. 2016/331, art. 2(a); S.R. 2016/388, art. 2
- F12** Words in art. 31(6) in definition of "the normal rate" inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 14(4); S.R. 2006/464, art. 2(4)

Rate rebates for certain hereditaments with special facilities for ^{F13}persons with a disability]

31A^{F14}.—(1) Subject to paragraphs (5), (7) ^{F15}and (8)], the Department shall, in accordance with the provisions of this Article, grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

^{F16}(2) This Article applies to—

- (a) a hereditament in which there is a facility which is required for meeting the needs of a person who resides in the hereditament and has a disability, including a facility of either of the following descriptions—
- (i) a room, other than a kitchen, bathroom or lavatory, which is wholly or mainly used (whether for providing therapy or for other purposes) by such a person; or
- (ii) an additional kitchen, bathroom or lavatory; and
- (b) a hereditament in which there is sufficient floor space to permit the use of a wheelchair used by and required for meeting the needs of a person who resides in the hereditament and has a disability.

(3) In paragraph (2)—

- (a) references to a person who resides in a hereditament include references to a person who is usually resident there; and
- (b) subject to paragraph (3A), references to a facility or a wheelchair being required for meeting the needs of a person who has a disability are references to its being essential or of major importance to that person's well-being by reason of the nature and extent of the disability.

(3A) A wheelchair is not required for meeting a person's needs if he does not need to use it within the living accommodation comprising or included in the hereditament.]

(4) The person entitled to a rebate under this Article (a "rebate") is—

- (a) the ^{F17}person with a disability] if he is the occupier of the hereditament or makes payments by way of rent in respect of all or any of it; or
- (b) any person who is a member of the same household as the ^{F18}person with a disability] and either is the occupier of the hereditament or makes such payments as aforesaid.

(5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.

(6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a "rebate period").

(7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(8) No rebate shall be granted—

- (a) for any period before 1st April 1979; or

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(b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.

(9) A rebate may be granted either by making a payment of the amount of the rebate or, where the person entitled is the occupier of the hereditament, by reducing the rates payable by him.

[^{F19}(10) The amount of a rebate shall be so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period or the relevant part of it as is referable to 25 per cent. of its rateable capital value.]

[^{F20}(11A) If the Department decides that an applicant for a rebate is not entitled to a rebate, it shall serve notice of its decision on the applicant.]

[^{F21}(12) Any person who is aggrieved by a decision of the Department under paragraph (11A) may, within twenty-eight days of the service on him of a notice under that paragraph, apply to the Department for a review by the Department of its decision.

(12A) The Department shall serve on that person a notice of the result of the review.

(12B) If that person is dissatisfied with the result of the review, he may appeal to the Valuation Tribunal.

(12C) The Department or any person aggrieved by a decision of the Valuation Tribunal under paragraph (12B) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.]

(13) Where the person entitled to a rebate under this Article is also entitled to a rebate under [^{F22}the housing benefit scheme] in respect of the same hereditament and period, that scheme shall have effect as if the rates chargeable in respect of the hereditament for that period were reduced by the amount of the rebate under this Article.]

[^{F23}(14) Where the person entitled to a rebate under this Article is also entitled to a rebate under Article 30A in respect of the same hereditament and period, a rate relief scheme under that Article shall have effect as if the rates chargeable in respect of the hereditament for that period were reduced by the amount of the rebate under this Article.]

- F13** Words in art. 31A heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(10)**; S.R. 2006/464, **art. 2(4)**
- F14** 1979 NI 4
- F15** Words in art. 31A(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(2)**; S.R. 2006/464, **art. 2(4)**
- F16** Art. 31A(2)(3)(3A) substituted (1.4.2007) for art. 31A(2)(3) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(3)**; S.R. 2006/464, **art. 2(4)**
- F17** Words in art. 31A(4)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(4)**; S.R. 2006/464, **art. 2(4)**
- F18** Words in art. 31A(4)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(4)**; S.R. 2006/464, **art. 2(4)**
- F19** Art. 31A(10) substituted (1.4.2007) for art. 31A(10)(11) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(5)** (with art. 17(12)(13)); S.R. 2006/464, **art. 2(4)** and said art. 31A(11) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 17(6), 41, Sch. 3; S.R. 2006/464, art. 2(4)
- F20** Art. 31A(11A) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(7)**; S.R. 2006/464, **art. 2(4)**
- F21** Art. 31A(12)(12A)(12B)(12C) substituted (1.4.2007) for art. 31A(12) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(8)**; S.R. 2006/464, **art. 2(4)**
- F22** 1986 NI 18
- F23** Art. 31A(14) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **17(9)**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

- C1** Art. 31A(10) modified (1.4.2007) by [Rates \(Social Sector Value\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/86\)](#), **reg. 6(a)**

[^{F24}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—

- (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;

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- (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 [^{F25}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).]

F24 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)

F25 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)

[^{F26}Rate rebates for certain hereditaments used by institutions for [^{F27}persons with a disability]

31B.—(1) Subject to the provisions of this Article, the Department shall grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to any hereditament which is used wholly or mainly for a qualifying purpose; and a hereditament is used for a qualifying purpose if it is used—

- (a) for one or more of the purposes specified in paragraph (3); or
- (b) for one or more of those purposes and for purposes ancillary thereto.

(3) The said purposes are—

- (a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;
- (b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;

- (c) the provision of such accommodation or facilities as are mentioned in sub-paragraph (a) or (b) for ^{F28}persons with a disability] not falling within that sub-paragraph;
 - (d) the provision of ^{F29}social care] for ^{F30}persons with a disability] ;
 - (e) the provision of facilities under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945.
- (4) The person entitled to a rebate under this Article is the occupier of the hereditament.
- (5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.
- (6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).
- (7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.
- (8) No rebate shall be granted—
- (a) for any period before the coming into operation of this Article; or
 - (b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.
- (9) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the rates payable by the occupier.
- (10) The amount of a rebate shall be—
- (a) in the case of a hereditament used wholly for a qualifying purpose, so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period;
 - (b) in the case of a hereditament used mainly for a qualifying purpose, so much of the rates chargeable in respect of the relevant part of the hereditament for, or properly apportionable to, the rebate period as is referable to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part or parts of it used for that purpose.
- (11) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) may appeal to the Commissioner, and the provisions of Articles 51 to ^{F31}54A] shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.
- (12) In this Article—
- “building” includes any part of a building;
 - “care” without prejudice to paragraph (2)(b), does not include the provision of medical, surgical or dental treatment;
 - “illness” has the same meaning as in the Health and Personal Social Services (Northern Ireland) Order 1972.]

F26 1994 NI 11

F27 Words in art. 31B heading 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. 15(4)**; S.R. 2006/464, **art. 2(4)**

F28 Words in art. 31B(3)(c) 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. 15(2)**; S.R. 2006/464, **art. 2(4)**

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- F29** Words in art. 31B(3)(d) substituted (1.4.2009) by [Health and Social Care \(Reform\) Act \(Northern Ireland\) 2009 \(c. 1\), ss. 32, 34\(3\), Sch. 6 para. 1\(1\)\(a\)](#) (with Sch. 6 para. 1(2)(3)); S.R. 2009/114, [art. 2](#)
- F30** Words in art. 31B(3)(d) 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. 15\(2\)](#); S.R. 2006/464, [art. 2\(4\)](#)
- F31** Words in art. 31B(11) 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. 15\(3\)](#); S.R. 2006/464, [art. 2\(4\)](#)

[^{F32}Temporary reduction of rates for specified hereditaments

31C.—(1) Regulations may provide that the amount which, apart from the regulations, would be payable on account of a rate in respect of the net annual value of a specified hereditament for a specified year shall be reduced by a specified percentage [^{F33}or a specified amount] if—

- (a) the net annual value of the hereditament does not [^{F34}exceed such other] specified amount; and
 - (b) specified conditions are satisfied.
- (2) In this Article—

“specified” means specified in regulations;

“specified hereditament” means a hereditament which falls within a specified class;

“specified percentage” includes a hundred per cent.

(3) Regulations may contain such provision as the Department considers necessary or expedient for the purposes of this Article.]

- F32** Art. 31C substituted (14.12.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), ss. 1, 19; S.R. 2009/375, art. 2\(2\), Sch. 2](#)
- F33** Words in art. 31C(1) inserted (29.4.2014) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\), ss. 7\(a\), 13\(1\)](#)
- F34** Words in art. 31C(1)(a) substituted (29.4.2014) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\), ss. 7\(b\), 13\(1\)](#)

[^{F35}Temporary rebate for certain previously unoccupied hereditaments etc.

31D.—(1) Subject to the provisions of this Article, the Department shall grant to a relevant person a rebate from the rates chargeable in respect of the net annual value of a hereditament to which this Article applies.

(2) No rebate shall be granted except on an application made before [^{F36}1st April 2025] to the Department by a relevant person; and any such application shall contain such information as the Department may reasonably require.

- (3) This Article applies to a hereditament which—
- (a) falls within paragraph (4); and
 - (b) became occupied during [^{F37}the one year period ending on 31st March 2025] immediately after having been unoccupied for a continuous period of twelve months or more.
- (4) A hereditament falls within this paragraph if it is included in the NAV list and—
- (a) when last occupied before it became occupied as mentioned in paragraph (3)(b), it was used for retail purposes; or

(b) if never occupied before it became occupied as mentioned in paragraph (3)(b), it could reasonably have been considered by the Department as likely when next in use to be used for retail purposes.

(5) In this Article—

[^{F38}“F” means the first person to occupy the hereditament after the continuous period of unoccupancy mentioned in paragraph (3)(b);]

“O” means the owner of the hereditament;

“rebate” means rebate under this Article;

“reduced” includes reduced to nothing;

“retail purposes”, in relation to a hereditament, means the retail provision of goods or services to members of the public who visit the hereditament.

(6) In this Article “relevant person” means—

(a) F; or

(b) O if O pays the rates mentioned in paragraph (1) instead of F,

but the Department shall not grant the rebate to O unless it appears to the Department that the rebate will be applied for F's benefit.

(7) Subject to paragraph (8)—

(a) the period for which the rebate is granted shall be the period of [^{F39}twenty-four months] beginning with the day on which the hereditament became occupied as mentioned in paragraph (3)(b); and

(b) the amount of the rebate shall be one half of the rates chargeable in respect of that period in respect of the net annual value of the hereditament.

(8) If—

(a) F ceases to occupy the hereditament during the period for which the rebate is granted; or

(b) the rebate would to any extent contravene an EU obligation,

the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(9) Where a rebate is granted in respect of a hereditament, in respect of the period for which the rebate is granted—

(a) Articles 31, 31AA, 31B and 33B shall not apply to the hereditament;

(b) the hereditament shall not be a specified hereditament for the purposes of Article 31C (temporary reduction of rates for specified hereditaments);

(c) if the hereditament is distinguished in the NAV list as—

(i) exempt from rates under Article 41, 41A or 42 or under Article 12(2) to (4) of the Rates (Capital Values etc.) (Northern Ireland) Order 2006; or

(ii) occupied and used wholly or partly for industrial purposes or for transport purposes, the hereditament shall be treated as if it were not so distinguished.

(10) If the rebate is reduced by virtue of paragraph (8), the reference in paragraph (9) to the period for which the rebate is granted shall be construed accordingly.

(11) The Department shall serve on every relevant person notice of its decision on an application for a rebate.

(12) Any relevant person may, within twenty-eight days of the service on that person of a notice under paragraph (11), apply to the Department for a review by the Department of its decision.

Changes to legislation: *Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of certain other hereditaments is up to date with all changes known to be in force on or before 23 June 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*

(13) The Department shall serve on every relevant person a notice of the result of the review and any relevant person, if dissatisfied with the result of the review, may appeal to the Lands Tribunal.

(14) On an appeal under paragraph (13) the Lands Tribunal may make any decision which the Department could have made.

(15) The Department may by an order made subject to affirmative resolution modify paragraphs (2) to (8).

(16) Without prejudice to the generality of paragraph (15), an order under that paragraph may—

- (a) for the references to 1st April 2013 and the year ending on 31st March 2013 in paragraphs (2) and (3)(b) substitute references to such date and to such period as may be specified in the order; and
- (b) provide that no rebate shall be granted for so much of any period as falls after such date as may be specified in the order and modify paragraph (7)(a) accordingly.]

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|------------|---|
| F35 | Art. 31D inserted (29.2.2012) by Rates (Amendment) Act (Northern Ireland) 2012 (c. 1), ss. 2, 7(1) |
| F36 | Words in art. 31D(2) substituted (15.5.2024) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024 (S.R. 2024/87), arts. 1, 2(a) |
| F37 | Words in art. 31D(3)(b) substituted (15.5.2024) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2024 (S.R. 2024/87), arts. 1, 2(b) |
| F38 | Words in art. 31D(5) substituted (1.4.2015) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2015 (S.R. 2015/48), arts. 1, 2(c) |
| F39 | Words in art. 31D(7)(a) substituted (1.5.2022) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022 (S.R. 2022/77), arts. 1, 2(c) |

Changes to legislation:

Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of certain other hereditaments is up to date with all changes known to be in force on or before 23 June 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](#)