Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 9 is up to date with all changes known to be in force on or before 07 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

### SCHEDULES

#### **SCHEDULE 9**

Articles 29, 30.

# PAYMENT OF RATES F1... BY INSTALMENTS

- **F1** Words in Sch. 9 heading repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 46(3), **Sch. 3**; S.R. 2006/464, **art. 2(3)**, Sch. 3
- 1. Subject to paragraph 2, a notice by any person under Article 29(1) may be served—
  - (a) at any time within the three months immediately preceding the beginning of a year; or
  - (b) in the year in which he first becomes qualified to serve such a notice in respect of the hereditament in question, on any later date in that year, which is not later than the twenty-eighth day after he first became so qualified;

and the effective date of the notice—

- (i) where it is served after 31st December in any year, shall be the first day of the next succeeding year;
- (ii) in any other case, shall be the date of the service of the notice.
- 2. Where under paragraph 1 a notice under Article 29(1) would fall to be served at a time before the first occasion when rates are levied in respect of the hereditament in question, the notice may be served at any time not later than the fourteenth day after the issue of the first demand for the payment of any sum due on account of such rates, and the effective date of the notice shall not be earlier than the date of the issue of that demand.
- **3.** Where a notice under Article 29(1) in respect of any hereditament is duly served on the Department by a person qualified to serve it, the Department shall—
  - (a) in respect of the year in which the effective date of that notice falls (or so much of that year as falls after that date); and
  - (b) in respect of each subsequent year until that notice ceases to be in force,

send to that person a statement in writing specifying the number of the instalments by which the rates are to be paid in the year in question, the respective dates on which those instalments are to become due, and the respective amounts of those instalments; so however that, where the notice under Article 29(1) is served after the issue of a demand for the payment of any sum due on account of the rates for the year in which the effective date of that notice falls, the requirements of paragraph (a) shall be deemed to be satisfied if the document containing that demand included the statement required in consequence of the notice.

- 4. The number of the instalments specified in any statement under paragraph 3—
  - (a) if the effective date of the notice under Article 29(1) is after 30th April, shall in the year in which that effective date falls be not less than the number of complete months between that date and the end of that year (including, if that date is the first day of a month, that month) reduced, if that number of months is three, by one or, if that number of months is four or more, by two;
  - (b) in any other case shall be not less than ten;

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and the date specified in any such statement for the first instalment thereunder shall, not be earlier than ten days after the date when the statement is sent, and the interval between any two of the instalment dates shall not be less than one month.

- 5. The amounts specified in any statement under paragraph 3 for the instalments payable in the year or part of a year to which the statement relates shall F2... be equal, except that the Department may round off the amount of any of the instalments other than either the first or the last to the nearest pound and adjust the amount of the first or, as the case may be, last of those instalments accordingly; but the Department may by a further statement in writing make such adjustments in those amounts as may be necessary in consequence of any change in the amount the occupier is liable to pay by way of rates in respect of that year or part of a year.
  - **F2** Words in Sch. 9 para. 5 repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 46(2), **Sch. 3**; S.R. 2006/464, **art. 2(3)**, Sch. 3
  - **6.** A notice under Article 29(1) shall cease to be in force—
    - (a) if the person by whom it was served withdraws it by a further notice to the Department; or
    - (b) if—
      - (i) any instalment is not paid on or before the date when it is due; or
      - (ii) the Department is satisfied that the person aforesaid is no longer qualified to serve a notice under Article 29(1) in respect of the hereditament in question,

and the Department serves notice on that person that, by reason of the default or, as the case may be, his ceasing to be so qualified, the notice under Article 29(1) is being treated as cancelled;

and upon the service of any notice under this paragraph any amount due by way of rates in respect of the hereditament shall be recoverable as if no notice had been served under Article 29(1), without prejudice, however, to the right to serve a fresh notice under Article 29(1) in accordance with paragraph 1(a).

## **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