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STATUTORY INSTRUMENTS

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**2006 No. 2954**

**The Rates (Amendment) (Northern Ireland) Order 2006**

PART IV

RELIEFS AND EXEMPTIONS ETC.

*Rate relief*

**Rate relief scheme**

**14.** After Article 30 of the principal Order (discount on rates on dwellings) there shall be inserted the following Article—

**“Rate relief in respect of dwellings**

**30A.**—(1) Regulations may make a scheme (the “rate relief scheme”) providing that, in cases specified in the scheme, the amount which, apart from this Article, would be payable on account of a rate in respect of a dwelling-house shall for each year be reduced in accordance with the scheme.

(2) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.

(3) Regulations may include—

- (a) provision for purposes corresponding to those of any statutory provision which has any application in relation to housing benefit;
- (b) provision applying any such statutory provision with modifications;
- (c) provision creating offences and penalties.

(4) Nothing in paragraph (3) shall affect the generality of paragraph (2).

(5) In this Article—

“housing benefit” means housing benefit provided by virtue of a scheme under section 122 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7);

“rate in respect of a dwelling-house” includes a rate in respect of the rateable capital value of a hereditament which is used partly for the purposes of a private dwelling;

“reduced” includes reduce to nothing.”.