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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.**

*Former agricultural land, etc.*

**Reduction of rates on former agricultural land, etc.**

**24.** After Article 31 of the principal Order (reduction of rates on certain hereditaments used for recreation) there shall be inserted the following Article—

**“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;

(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 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).”.