
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Liability and assessment

Payment or collection of rates by owners by agreement

21.—(1) The owner of any hereditament the rent of which becomes payable or is collected at intervals shorter than quarterly may by agreement in writing with the Department undertake^[F1] that he will pay the rates chargeable in respect of the hereditament whether it is occupied or not] and the Department may agree, where the owner so undertakes and pays over to the Department on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make him an allowance not^[F1] exceeding ^[F2]10 per cent.]]

(2) An allowance made under paragraph (1) in respect of any hereditament to an owner who is rated under Article 20 shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under that Article.

(3) An agreement entered into under this Article shall continue in force until determined by notice served either by the Department on the owner or by the owner on the Department, and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding upon the new owner as if it had been made by him.

(4) A notice for the purposes of paragraph (3) shall take effect only on the expiration of a year and shall be given not less than six months before the expiration of that year.

Paras. (5), (6) rep. by 1998 NI 22

F1 1998 NI 22

F2 Words in art. 21(1) substituted (1.4.2015) by [The Rates \(Owners Allowances\) Order \(Northern Ireland\) 2015 \(S.R. 2015/46\)](#), arts. 1, 3

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 21 is up to date with all changes known to be in force on or before 21 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.