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STATUTORY INSTRUMENTS

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**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

**PART II**

**RATING**

*Special reliefs in respect of dwellings*

**Discount on rates on dwellings**

**30.**—(1) An allowance shall be granted in accordance with paragraph (2) to any person entitled to serve a notice under Article 29(1) in respect of a hereditament which either is a dwelling-house, or, though not a dwelling-house, is used partly for the purposes of a private dwelling whether or not he has in fact served such a notice, who pays the net amount due on account of a rate in respect of that hereditament<sup>[F1]</sup> in a single sum before such date] as the Department may notify to him.

(2) The allowance shall be by way of a discount of<sup>[F1]</sup> 4 %] on—

- (a) in the case of a dwelling-house, the amount payable on account of the rate; or
- (b) in the case of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling, so much of the amount payable on account of the rate as is computed by reference to the <sup>[F2]</sup>rateable capital value] of the hereditament.

<sup>[F3]</sup>(2ZA) An allowance shall be granted in accordance with paragraph (2ZC) to any person entitled to possession of a hereditament to which paragraph (2ZB) applies who pays the net amount due on account of a rate in respect of that hereditament in a single sum before such date as the Department may notify to him.

(2ZB) This paragraph applies to a hereditament in the capital value list in respect of which rates are chargeable under Article 25A where the hereditament is a hereditament which—

- (a) is not in use; and
- (b) is a hereditament which the Department considers will, when next in use, be a dwelling-house or, though not a dwelling-house, will be used partly for the purposes of a private dwelling; and
- (c) is not the subject of an agreement under Article 21.

(2ZC) The allowance shall be by way of a discount of 4% on the amount payable on account of the rate as is computed by reference to the rateable capital value of the hereditament.]

<sup>[F1]</sup>(2A) The Department may by order direct that for the percentage mentioned in paragraph (2) <sup>[F4]</sup>or (2ZC)] there shall be substituted such other percentage as may be specified in the order.

(2B) An order under paragraph (2A) shall be subject to affirmative resolution and shall have effect from the beginning of the year after that in which it is made.]

(3) If an allowance under this Article is made in respect of a hereditament in respect of which a notice under Article 29(1) is in force, that notice shall thereupon cease to be in force and,

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**Changes to legislation:** *Rates (Northern Ireland) Order 1977, Section 30 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*

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notwithstanding anything in Article 29(1), rates in respect of that hereditament shall cease to be payable in accordance with that Article, without prejudice, however, to the right to serve a fresh notice under Article 29(1) in accordance with paragraph 1 of Schedule 9.

(4) <sup>F5</sup>.....

- F1** 1983 NI 7
- F2** Words in art. 30(2)(b) 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. 13(2)**; S.R. 2006/464, **art. 2(4)**
- F3** Art. 30(2ZA)-(2ZC) inserted (1.4.2015) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\)](#), **ss. 6(2)**, 13(4); S.R. 2014/305, art. 2(2), Sch.
- F4** Words in art. 30(2A) inserted (1.4.2015) by [Financial Provisions Act \(Northern Ireland\) 2014 \(c. 6\)](#), **ss. 6(3)**, 13(4); S.R. 2014/305, art. 2(2), Sch.
- F5** Art. 30(4) repealed (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, 41, Sch. 2 para. 13(3), **Sch. 3**; S.R. 2006/464, **art. 2(4)**

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**Modifications etc. (not altering text)**

- C1** Art. 30 excluded (1.4.2010) by [Rates \(Deferment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/63\)](#), **reg. 6(3)**
- C2** Art. 30(2)(b) modified (1.4.2007) by [Rates \(Social Sector Value\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/86\)](#), **reg. 6(a)**
- C3** Art. 30(2)(b) modified (1.4.2007) by [Rates \(Maximum Capital Value\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/184\)](#), **reg. 4(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](#)