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STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Special reliefs in respect of certain other hereditaments

Reduction of rates on certain hereditaments used for recreation

^{F1}**31.**—(1) Subject to paragraph (5) and Article 44(2A)(b)(i), the amount which, apart from this Article, would be payable on account of a rate in respect of a hereditament to which this Article applies shall for each year be reduced in accordance with paragraphs (3) and (4).

(2) This Article applies to a hereditament—

(a) which, or any part of which, is used solely for the purposes of a prescribed recreation; and

(b) which is occupied for the purposes of a club, society or other organisation that—

(i) is not established or conducted for profit, and

(ii) does not employ any person to engage in any recreation for reward, except for the instruction of other persons who are themselves engaging or preparing to engage in it otherwise than for reward; and

(c) which is not distinguished in the valuation list as exempt from rates as being a hereditament of a description mentioned in Article 41(2)(e) or (f) (recreational charities).

(3) Where the hereditament is shown in the valuation list as used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by 65 per cent.

(4) Where the hereditament is shown in the valuation list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

(a) so much of the amount payable as is referable to the part of the net annual value shown in the valuation list as so apportioned, and

(b) so much of that amount as is referable to the remainder of the net annual value,

and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by 65 per cent.

(5) Where a hereditament is one to which this Article applies during part only of a year, the reduction shall be made for that part of the year only; and if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that 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.

(6) In this Article—

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“the normal rate” for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of the rate to be levied for that year in respect of that hereditament;

“prescribed recreation” means a recreation, whether conducted indoors or outdoors, which in the opinion of the Department demands an appreciable degree of physical effort and which is of a kind specified by the Department, after consultation with the Sports Council for Northern Ireland and with any association which appears to the Department to be representative of district councils, by an order made subject to affirmative resolution;

“use” in relation to a hereditament or any part of it means use by members of the club, society or other organisation for the purposes of which the hereditament is occupied or by other persons who under the rules of that club, society or organisation are permitted to use the hereditament or that part;

and for the purposes of this Article and Article 44(2A) an area provided as a parking place for vehicles of persons engaging in a prescribed recreation, and any part of a hereditament constructed or adapted for use by such persons (or by persons who have engaged or intend to engage in the recreation) as a bathroom or lavatory or for use wholly or mainly for the storage of their clothing or of equipment used for purposes of the recreation, shall be treated as used solely for the purposes of that recreation (notwithstanding that it is also used by other persons or that at particular times it is used by persons none of whom are engaging in such a recreation).]

F1 1979 NI 4

Rate rebates for certain hereditaments with special facilities for the disabled

31A^{F2}.—(1) Subject to paragraphs (5), (7), (8) and (11), the Department shall, in accordance with the provisions of this Article, grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to—

- (a) a hereditament in which there is a facility which is required for meeting the needs of a disabled person who resides in the hereditament, including a facility of any of the following descriptions, that is to say,—
 - (i) a room, other than a bathroom or lavatory, which is wholly or mainly used (whether for providing therapy or for other purposes) by such a disabled person;
 - (ii) an additional bathroom or lavatory;
 - (iii) a heating installation for providing heating in two or more rooms;
- (b) a hereditament in which there is sufficient floor space to permit the use of a wheel chair used by and required for meeting the needs of a disabled person who resides in the hereditament; and
- (c) a hereditament of either of the following descriptions which provides accommodation for a vehicle used by and required for meeting the needs of a disabled person, that is to say,—
 - (i) a hereditament where the disabled person resides which includes a garage or other building or land used otherwise than temporarily for such accommodation;
 - (ii) a hereditament where the disabled person does not reside which consists of or includes such a garage, building or land.

(3) In paragraph (2)—

- (a) references to anything being required for meeting the needs of a disabled person are references to its being essential or of major importance to his well-being by reason of the nature and extent of his disability; and

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- (b) references to a disabled person who resides in a hereditament include references to a disabled person who is usually resident there.
- (4) The person entitled to a rebate under this Article (a “rebate”) is—
- (a) the disabled person if he is the occupier of the hereditament or makes payments by way of rent in respect of all or any of it; or
- (b) any person who is a member of the same household as the disabled person and either is the occupier of the hereditament or makes such payments as aforesaid.
- (5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.
- (6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).
- (7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.
- (8) No rebate shall be granted—
- (a) for any period before 1st April 1979; or
- (b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.
- (9) A rebate may be granted either by making a payment of the amount of the rebate or, where the person entitled is the occupier of the hereditament, by reducing the rates payable by him.
- (10) Subject to paragraph (11), the amount of a rebate shall be so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period or the relevant part of it as is referable—
- (a) where the hereditament is one to which this Article applies by virtue of paragraph (2)(a), (b) or (c)(i), to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the facility, floor space or accommodation in question;
- (b) where the hereditament is one to which this Article applies by virtue of paragraph (2)(c) (ii) and is certified by the district valuer to provide accommodation solely for a vehicle used by and required for meeting the needs of a disabled person, to the net annual value of the hereditament;
- (c) where the hereditament is one to which this Article applies by virtue of paragraph (2)(c) (ii) and is not certified as mentioned in sub-paragraph (b), to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part of the garage or other building or land which provides accommodation solely for such a vehicle as is mentioned in sub-paragraph (b).
- (11) Where the district valuer certifies that no part of the net annual value of the hereditament is attributable to any facility, floor space or accommodation such as is mentioned in paragraph (2), no rebate shall be granted.
- (12) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) or (11) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.
- (13) Where the person entitled to a rebate under this Article is also entitled to a rebate under^{F3} the housing benefit scheme] in respect of the same hereditament and period, that scheme shall have effect as if the rates chargeable in respect of the hereditament for that period were reduced by the amount of the rebate under this Article.]

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F2 1979 NI 4
F3 1986 NI 18

VALID FROM 01/04/2007

[^{F4}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—

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- (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).]

F4 [Art. 31AA](#) inserted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), [24](#); S.R. 2006/464, [art. 2\(4\)](#)

[^{F5}Rate rebates for certain hereditaments used by institutions for the disabled

31B.—(1) Subject to the provisions of this Article, the Department shall grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to any hereditament which is used wholly or mainly for a qualifying purpose; and a hereditament is used for a qualifying purpose if it is used—

- (a) for one or more of the purposes specified in paragraph (3); or
- (b) for one or more of those purposes and for purposes ancillary thereto.

(3) The said purposes are—

- (a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;
- (b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;
- (c) the provision of such accommodation or facilities as are mentioned in sub-paragraph (a) or (b) for disabled persons not falling within that sub-paragraph;

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- (d) the provision of personal social services for disabled persons;
 - (e) the provision of facilities under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945.
- (4) The person entitled to a rebate under this Article is the occupier of the hereditament.
- (5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.
- (6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).
- (7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.
- (8) No rebate shall be granted—
- (a) for any period before the coming into operation of this Article; or
 - (b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.
- (9) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the rates payable by the occupier.
- (10) The amount of a rebate shall be—
- (a) in the case of a hereditament used wholly for a qualifying purpose, so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period;
 - (b) in the case of a hereditament used mainly for a qualifying purpose, so much of the rates chargeable in respect of the relevant part of the hereditament for, or properly apportionable to, the rebate period as is referable to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part or parts of it used for that purpose.
- (11) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.
- (12) In this Article—
- “building” includes any part of a building;
 - “care” without prejudice to paragraph (2)(b), does not include the provision of medical, surgical or dental treatment;
 - “illness” has the same meaning as in the Health and Personal Social Services (Northern Ireland) Order 1972.]

F5 1994 NI 11

[^{F6}General stores etc., in rural settlements

31C. Schedule 9A (which provides for relief from rates for certain hereditaments in rural settlements) shall have effect.]

F6 1998 NI 22

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