

STATUTORY INSTRUMENTS

**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

**PART II**

**RATING**

*Special reliefs in respect of dwellings*

**Reduction of regional rate on dwellings**

**27.** <sup>F1</sup> .....

**F1** Art. 27 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 28, 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Art. 28 rep. by 1983 NI 14*

**Right to pay rates <sup>F2</sup> . . . by instalments**

**29.**—<sup>F3</sup>(1) <sup>F4</sup> . . . Any person who is the occupier of a hereditament which is not a hereditament in respect of which the owner is rated under Article 20 or has entered into an agreement with the Department under Article 21 may by notice to the Department served in accordance with paragraph 1 of Schedule 9 elect to pay rates in respect of that hereditament by instalments in accordance with that Schedule; and, as from the date which under the said paragraph 1 is the effective date of that notice until, in pursuance of Article 30(3) or paragraph 6 of Schedule 9, that notice ceases to be in force, any rates for the year in which that date falls or any subsequent year which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.]

(1A) <sup>F5</sup> .....

(2) Subject to paragraph 6 of Schedule 9, where pursuant to paragraph (1) the rates charged on any person in respect of any hereditament are payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due.

**F2** Words in heading for art. 29 repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 9(c), 41, **Sch. 3**; S.R. 2006/464, **art. 2(3)**, Sch. 3

**F3** Subsection (1) sets out the subsection. as amended by 1981 NI 13 art.6

**F4** Words in art. 29(1) repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 9(a), 41, **Sch. 3**; S.R. 2006/464, **art. 2(3)**, Sch. 3

**F5** Art. 29(1A) repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 9(b), 41, **Sch. 3**; S.R. 2006/464, **art. 2(3)**, Sch. 3

*Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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*

**[<sup>F6</sup>[<sup>F7</sup>Agreements for deferred payment of rates on dwellings**

**29A.**—(1) Regulations may provide that the Department may enter into an agreement with a person for the payment of rates in respect of the capital value of a hereditament to be deferred.

- (2) Regulations may require that—
  - (a) the person must be both the occupier and the owner of the hereditament and a person to whom paragraph (3) applies;
  - (b) the hereditament must be a dwelling-house or, though not a dwelling-house, used partly for the purposes of a private dwelling; and
  - (c) prescribed conditions must be satisfied.
- (3) This paragraph applies to a person if the person is—
  - (a) of pensionable age;
  - (b) the partner of a person who is eligible to make an agreement under this Article in respect of the same hereditament by virtue of sub-paragraph (a); or
  - (c) the surviving partner of a person who has made an agreement under this Article in respect of the same hereditament.
- (4) Regulations may make provision—
  - (a) as to the terms of the agreement (including terms as to repayment, the payment of interest and other charges and as to the termination of the agreement and extending the period of the agreement);
  - (b) for the amount outstanding under the agreement to be a charge on an estate in land and for the enforcement of such a charge;
  - (c) for an agreement to transfer the amount outstanding under an agreement made in respect of the same hereditament by the deceased partner of the occupier;
  - (d) for the meaning of “occupier”, “owner” and “pensionable age” in this Article.
- (5) Regulations may provide for—
  - (a) an agreement under this Article to apply to payment of the rates for the whole of the commencement year, and
  - (b) for the repayment of any amount already paid in respect of them.
- (6) In paragraph (5) “the commencement year” means the year in which regulations for the purposes of that paragraph first come into force or, if later, the year in which the agreement is entered into.
- (7) Regulations may for the purposes of this Article modify paragraphs (2) and (3) or any other provision of this Order.
- (8) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.
- (9) For the purposes of this Article a person is the partner of another person [<sup>F8</sup>if the two persons are married to, or civil partners of, each other, or are living together as if spouses of each other.]
- <sup>F9</sup>(10) . . . . .
- (11) For the purposes of this Article—
  - (a) a person (“S”) is the surviving partner of another person if, immediately before that other person died, S was the partner of that other person;
  - (b) a person (“D”) is the deceased partner of another person if, immediately before D died, D was the partner of that other person.]]

*Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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*

- F6** Art. 29A inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **10(1)**; S.R. 2006/464, **art. 2(2)**, Sch. 2
- F7** Art. 29A substituted (23.11.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), **ss. 5, 19**; S.R. 2009/375, **art. 2(1)**, Sch. 1
- F8** Words in art. 29A(9) substituted (13.1.2020) by The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 (S.I. 2019/1514), regs. 1(2), **135(2)(a)** (with regs. 6-9)
- F9** Art. 29A(10) omitted (13.1.2020) by virtue of The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 (S.I. 2019/1514), regs. 1(2), **135(2)(b)** (with regs. 6-9)

**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>[F10]</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>[F10]</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>[F11]</sup>rateable capital value] of the hereditament.

<sup>[F12]</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>[F10]</sup>(2A) The Department may by order direct that for the percentage mentioned in paragraph (2) <sup>[F13]</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, 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>F14</sup> .....

*Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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*

- F10** 1983 NI 7
- F11** 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)**
- F12** 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.
- F13** 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.
- F14** 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)**

**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)**

**[<sup>F15</sup>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—

- [<sup>F16</sup>(a)** provision for purposes corresponding to those of any statutory provision—
- (i) which has any application in relation to housing benefit or universal credit; or
  - (ii) which, at any time specified in the regulations (being a time before the coming into operation of the regulations), had 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.]

- F15** Art. 30A inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **14**; S.R. 2006/464, **art. 2(2)**, Sch. 2
- F16** Art. 30A(3)(a) substituted (27.9.2017) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), arts. 2(2), **134**; S.R. 2017/190, art. 3(1)(2)(f)

*Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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*

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

**C4** Art. 30A(5) modified (1.4.2007) by [Rates \(Maximum Capital Value\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/184\)](#), [reg. 4\(a\)](#)

**[<sup>F17</sup>Dwellings occupied by persons under 18 and persons in education and training or leaving care**

**30B.**—(1) Regulations may provide that, subject to the condition in paragraph (2), a person (“A”) shall not be chargeable to rates in respect of a hereditament for such periods as may be prescribed when—

- (a) the hereditament is used wholly for the purposes of a private dwelling or falls within a prescribed class; and
- (b) every occupier of it qualifies for rate relief under this Article and, except in prescribed cases, occupies the hereditament as his only or principal residence.

(2) The condition referred to in paragraph (1) is that, where A receives payments from other persons in respect of their occupation of the hereditament, it appears to the Department that the amount of rates which is not chargeable to A and is attributable to their occupation of it will be applied for the benefit of those other persons.

(3) A person qualifies for rate relief under this Article if—

- (a) he—
  - (i) is under the age of 18; or
  - (ii) satisfies such conditions relating to education or training or to leaving care as may be prescribed; and
- (b) complies with such requirements as may be prescribed.

(4) A person shall be regarded for the purposes of this Article as occupying a hereditament as his only or principal residence if he resides there during such periods as may be prescribed.

(5) Regulations may provide that—

- (a) a person shall not be chargeable to rates by virtue of this Article only if an application is made (by him or another person) to the Department containing such information as the Department may reasonably require;
- (b) a person aggrieved by a decision of the Department under the regulations may—
  - (i) require the Department to review its decision; and
  - (ii) appeal to the Valuation Tribunal;
- (c) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (b) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal;
- (d) where an occupier of a hereditament has parental responsibility for another occupier of the hereditament, that other occupier need not occupy the hereditament as his only or principal residence.

(6) In paragraph (5)(d) “parental responsibility” has the same meaning as in the Children (Northern Ireland) Order 1995 (NI 2).]

**F17** Art. 30B inserted (1.12.2006) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), [15\(1\)](#); S.R. 2006/464, [art. 2\(2\)](#), Sch. 2

**[F18] Zero-carbon or low-carbon homes**

**30C.**—(1) Regulations may provide that, if prescribed conditions are satisfied, the first occupier of a newly-constructed dwelling-house which is—

- (a) a low-carbon home; or
- (b) a zero-carbon home,

shall not be chargeable in respect of it to rates in respect of a prescribed period.

(2) In the case of a low-carbon home the prescribed period for the purposes of paragraph (1) shall not—

- (a) exceed two years; or
- (b) begin after 31st March 2013.

(3) In the case of a zero-carbon home the prescribed period for the purposes of paragraph (1) shall not—

- (a) exceed five years; or
- (b) begin after 31st March 2016.

(4) The Department may by order made subject to affirmative resolution—

- (a) substitute a later date for the dates mentioned in paragraphs (2)(b) and (3)(b);
- (b) make transitional provision, or provide savings, in connection with the effect of paragraphs (2) and (3).

(5) In this Article the following expressions shall have such meaning as may be prescribed—

- “first occupier”,
- “hereditament in the private rented sector”,
- “low-carbon home”,
- “newly-constructed”, and
- “zero-carbon home”.

(6) Regulations for the purposes of paragraph (5) may define “low-carbon home” and “zero-carbon home” by reference to specified aspects of the energy efficiency of a building; and for this purpose “energy efficiency” includes—

- (a) consumption of energy;
- (b) conservation of energy; and
- (c) generation of energy.

(7) Regulations for the purposes of paragraph (5) defining “low-carbon home” and “zero-carbon home” may include requirements which may be satisfied in relation to a dwelling-house either—

- (a) by features of the building which, or part of which, constitutes the dwelling-house; or
- (b) by other installations or utilities.

(8) Regulations may—

- (a) make provision about the method of claiming relief under this Article (including documents or information to be provided);
- (b) provide for relief to be wholly or partly withdrawn in prescribed circumstances.

(9) Regulations made by virtue of paragraph (8)(a) may, in particular, make provision about the evidence to be provided to show that the definition of “low-carbon home” or “zero-carbon home” is satisfied.

(10) Regulations made by virtue of paragraph (9) may, in particular—

---

**Changes to legislation:** Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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

---

- (a) refer to a scheme or process established by or for the purposes of a statutory provision about building;
  - (b) establish or provide for the establishment of a scheme or process of certification;
  - (c) specify, or provide for the approval of, one or more schemes or processes for certifying energy efficiency;
  - (d) provide for the charging of fees of a reasonable amount in respect of services provided as part of a scheme or process of certification.
- (11) Regulations may provide that—
- (a) a person aggrieved by a decision of the Department under the regulations may—
    - (i) require the Department to review its decision; and
    - (ii) appeal to the Valuation Tribunal;
  - (b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.
- (12) This Article shall not apply to—
- (a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);
  - (b) a dwelling-house which is a hereditament in the private rented sector; and
  - (c) such other dwelling-houses as may be prescribed.
- (13) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.
- (14) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.]

**F18** Art. 30C inserted (14.12.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), ss. 2, 19;](#)  
[S.R. 2009/375, art. 2\(2\), Sch. 2](#)

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

**C5** Art. 30C excluded (1.4.2010) by [Rate Relief \(Low-Carbon Homes Scheme\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/66\), reg. 3](#)

**[<sup>F19</sup>Energy efficiency**

**30D.**—(1) Regulations may provide that, in prescribed cases, the amount which, apart from this Article, would be payable in respect of a prescribed period on account of a rate in respect of a dwelling-house to which this Article applies shall be reduced by a prescribed sum.

- (2) This Article applies to a dwelling-house if—
- (a) prescribed measures to improve its energy efficiency have been taken to a prescribed standard; and
  - (b) prescribed conditions are satisfied.

(3) In this Article—

“dwelling-house” includes a hereditament which is used partly for the purposes of a private dwelling;

“energy efficiency” has the same meaning as in Article 30C(6);

---

**Changes to legislation:** Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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

---

“rate in respect of a dwelling-house”, in relation to a hereditament which is used partly for the purposes of a private dwelling, means a rate in respect of its rateable capital value.

- (4) The prescribed period for the purposes of paragraph (1) shall not—
- (a) except in prescribed cases, exceed one year; or
  - (b) begin after 31st March 2015.
- (5) The Department may by order made subject to affirmative resolution—
- (a) substitute a later date for the date mentioned in paragraph (4)(b);
  - (b) make transitional provision, or provide savings, in connection with the effect of paragraph (4).
- (6) Regulations may provide that a reduction shall not be made under this Article unless a person has consented to the inspection of the dwelling-house in question and regulations may make provision for such inspections.
- (7) Regulations may make provision—
- (a) about the method of claiming a reduction under this Article (including documents or information to be provided);
  - (b) about the method of making a reduction under this Article.
- (8) Regulations may provide for prescribed functions under the regulations to be exercisable by such persons as the Department may determine.
- (9) Regulations may provide that—
- (a) a person aggrieved by a decision of the Department under the regulations may—
    - (i) require the Department to review its decision; and
    - (ii) appeal to the Valuation Tribunal;
  - (b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.
- (10) Regulations may provide that this Article shall not apply to—
- (a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);
  - (b) a dwelling-house which is a hereditament in the private rented sector (within the meaning of Article 30C); and
  - (c) such other dwelling-houses as may be prescribed.
- (11) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.
- (12) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.]

**F19** Art. 30D inserted (14.12.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), ss. 3, 19; S.R. 2009/375, art. 2\(2\), Sch. 2](#)

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

**C6** Art. 30D excluded (1.4.2010) by [Rate Relief \(Energy Efficiency Homes Scheme\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/67\), reg. 3](#)



**Changes to legislation:**

Rates (Northern Ireland) Order 1977, Cross Heading: Special reliefs in respect of dwellings is up to date with all changes known to be in force on or before 05 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.

[View outstanding changes](#)

**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](#)