
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II N.I.

RATING

Special reliefs in respect of dwellings

[^{F1}Dwellings occupied by persons under 18 and persons in education and training or leaving care N.I.]

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;

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 30B is up to date with all changes known to be in force on or before 29 July 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

- (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).]

F1 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

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](#)