STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II RATING

Special reliefs in respect of certain other hereditaments

[F1Rate rebates for certain hereditaments used by institutions for [F2persons with a disability]

- **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 [F3 persons with a disability] not falling within that sub-paragraph;
 - (d) the provision of [F4social care] for [F5persons with a disability];
 - (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

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 31B is up to date with all changes known to be in force on or before 29 June 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

- (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 [F654A] 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.]

- **F1** 1994 NI 11
- **F2** Words in art. 31B heading 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. 15(4); S.R. 2006/464, art. 2(4)
- F3 Words in art. 31B(3)(c) 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. 15(2); S.R. 2006/464, art. 2(4)
- F4 Words in art. 31B(3)(d) substituted (1.4.2009) by Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), Sch. 6 para. 1(1)(a) (with Sch. 6 para. 1(2)(3)); S.R. 2009/114, art. 2
- Words in art. 31B(3)(d) 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. 15(2); S.R. 2006/464, art. 2(4)
- **F6** Words in art. 31B(11) 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. 15(3)**; S.R. 2006/464, **art. 2(4)**

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 31B is up to date with all changes known to be in force on or before 29 June 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