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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 certain other hereditaments*

#### **[<sup>F1</sup>Temporary rebate for certain previously unoccupied hereditaments etc.**

**31D.**—(1) Subject to the provisions of this Article, the Department shall grant to a relevant person a rebate from the rates chargeable in respect of the net annual value of a hereditament to which this Article applies.

(2) No rebate shall be granted except on an application made before [<sup>F2</sup>1st April 2023] to the Department by a relevant person; and any such application shall contain such information as the Department may reasonably require.

(3) This Article applies to a hereditament which—

- (a) falls within paragraph (4); and
- (b) became occupied during [<sup>F3</sup>the one year period ending on 31st March 2023] immediately after having been unoccupied for a continuous period of twelve months or more.

(4) A hereditament falls within this paragraph if it is included in the NAV list and—

- (a) when last occupied before it became occupied as mentioned in paragraph (3)(b), it was used for retail purposes; or
- (b) if never occupied before it became occupied as mentioned in paragraph (3)(b), it could reasonably have been considered by the Department as likely when next in use to be used for retail purposes.

(5) In this Article—

[<sup>F4</sup>“F” means the first person to occupy the hereditament after the continuous period of unoccupancy mentioned in paragraph (3)(b);]

“O” means the owner of the hereditament;

“rebate” means rebate under this Article;

“reduced” includes reduced to nothing;

“retail purposes”, in relation to a hereditament, means the retail provision of goods or services to members of the public who visit the hereditament.

(6) In this Article “relevant person” means—

- (a) F; or
- (b) O if O pays the rates mentioned in paragraph (1) instead of F,

*Status: Point in time view as at 01/05/2022. This version of this provision has been superseded.*

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but the Department shall not grant the rebate to O unless it appears to the Department that the rebate will be applied for F's benefit.

(7) Subject to paragraph (8)—

- (a) the period for which the rebate is granted shall be the period of [<sup>F5</sup>twenty-four months] beginning with the day on which the hereditament became occupied as mentioned in paragraph (3)(b); and
- (b) the amount of the rebate shall be one half of the rates chargeable in respect of that period in respect of the net annual value of the hereditament.

(8) If—

- (a) F ceases to occupy the hereditament during the period for which the rebate is granted; or
- (b) the rebate would to any extent contravene an EU obligation,

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.

(9) Where a rebate is granted in respect of a hereditament, in respect of the period for which the rebate is granted—

- (a) Articles 31, 31AA, 31B and 33B shall not apply to the hereditament;
- (b) the hereditament shall not be a specified hereditament for the purposes of Article 31C (temporary reduction of rates for specified hereditaments);
- (c) if the hereditament is distinguished in the NAV list as—
  - (i) exempt from rates under Article 41, 41A or 42 or under Article 12(2) to (4) of the Rates (Capital Values etc.) (Northern Ireland) Order 2006; or
  - (ii) occupied and used wholly or partly for industrial purposes or for transport purposes, the hereditament shall be treated as if it were not so distinguished.

(10) If the rebate is reduced by virtue of paragraph (8), the reference in paragraph (9) to the period for which the rebate is granted shall be construed accordingly.

(11) The Department shall serve on every relevant person notice of its decision on an application for a rebate.

(12) Any relevant person may, within twenty-eight days of the service on that person of a notice under paragraph (11), apply to the Department for a review by the Department of its decision.

(13) The Department shall serve on every relevant person a notice of the result of the review and any relevant person, if dissatisfied with the result of the review, may appeal to the Lands Tribunal.

(14) On an appeal under paragraph (13) the Lands Tribunal may make any decision which the Department could have made.

(15) The Department may by an order made subject to affirmative resolution modify paragraphs (2) to (8).

(16) Without prejudice to the generality of paragraph (15), an order under that paragraph may—

- (a) for the references to 1st April 2013 and the year ending on 31st March 2013 in paragraphs (2) and (3)(b) substitute references to such date and to such period as may be specified in the order; and
- (b) provide that no rebate shall be granted for so much of any period as falls after such date as may be specified in the order and modify paragraph (7)(a) accordingly.]

**F1** Art. 31D inserted (29.2.2012) by [Rates \(Amendment\) Act \(Northern Ireland\) 2012 \(c. 1\), ss. 2, 7\(1\)](#)

**F2** Words in art. 31D(2) substituted (1.5.2022) by [The Rates \(Temporary Rebate\) \(Amendment\) Order \(Northern Ireland\) 2022 \(S.R. 2022/77\), arts. 1, 2\(a\)](#)

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- F3** Words in art. 31D(3)(b) substituted (1.5.2022) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022 (S.R. 2022/77), arts. 1, **2(b)**
- F4** Words in art. 31D(5) substituted (1.4.2015) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2015 (S.R. 2015/48), arts. 1, **2(c)**
- F5** Words in art. 31D(7)(a) substituted (1.5.2022) by The Rates (Temporary Rebate) (Amendment) Order (Northern Ireland) 2022 (S.R. 2022/77), arts. 1, **2(c)**

**Status:**

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**Changes to legislation:**

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