

STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Making and levying of rates

Levying of rates

9.—(1) [^{F1}A] regional rate and [^{F1}a] district rate shall be levied by the Department in every district as if they were items of a single rate.

(2) For all purposes, including the purposes of section 4 of the Crown Debts (Ireland) Act 1781, the whole of the rate comprised of the items mentioned in paragraph (1) shall be a debt due to the Crown.

(3) Without prejudice to [^{F2}Article 29 or 29A or Schedule 9],—

(a) a rate for any year shall be due and payable—

(i) if the rate is made before the commencement of that year, on 1st April in that year;

(ii) if the rate is made during that year, when the rate is made;

Sub-para. (b) rep. by 1983 NI 7

(4) The Department shall, when a rate has become due and payable, make demand of the respective sums from the persons charged therewith, by serving on each of those persons a demand note.

(5) The demand note on which the rate is levied shall include information with respect to—

(a) the situation of the hereditament in respect of which the demand note is issued;

[^{F3}(b) any rateable net annual value or rateable capital value of the hereditament and, where different, any net annual value or capital value of the hereditament;]

(c) the amounts in the pound at which the regional rate and the district rate are charged; and

(d) the period for which the rate is made;

but otherwise shall be in such form as the Department considers fit.

F1 1998 NI 22

F2 Words in art. 9(3) substituted (23.11.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19(1), **Sch. 1 para. 2**; S.R. 2009/375, **art. 2(1)**, Sch. 1

F3 Art. 9(5)(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. 5**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

C1 Art. 9(4)(5) excluded (1.4.2010) by Rates (Deferment) Regulations (Northern Ireland) 2010 (S.R. 2010/63), **reg. 6(1)**

Status: Point in time view as at 23/11/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 9 is up to date with all changes known to be in force on or before 26 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)

- C2** Art. 9(5)(b) modified (1.4.2007) by Rates (Social Sector Value) Regulations (Northern Ireland) 2007 (S.R. 2007/86), **reg. 6(a)**
- C3** Art. 9(5)(b) modified (1.4.2007) by Rates (Maximum Capital Value) Regulations (Northern Ireland) 2007 (S.R. 2007/184), **reg. 4(a)**

Status:

Point in time view as at 23/11/2009.

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