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STATUTORY INSTRUMENTS

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**2006 No. 2954**

**The Rates (Amendment) (Northern Ireland) Order 2006**

**PART IV**

**RELIEFS AND EXEMPTIONS ETC.**

*Persons under 18 and persons in education and training or leaving care*

**Persons under 18 and persons in education and training or leaving care**

**15.**—(1) After Article 30A of the principal Order (inserted by Article 14) there shall be inserted the following Article—

**“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 \(NI 2\)](#).”.

(2) In Article 42 of the principal Order (distinguishment in valuation list of certain other hereditaments exempted from rates), at the end there shall be added the following paragraphs—

“(2A) Regulations may provide that, subject to the condition in paragraph (2B), there shall be distinguished in the NAV list as wholly exempt from rates any hereditament which—

- (a) comprises a hall of residence provided predominantly for the accommodation of persons who satisfy prescribed conditions as to education or training; and
- (b) is—
  - (i) owned or managed by a prescribed body; or
  - (ii) the subject of an agreement allowing such a body to nominate the majority of the persons who are to occupy all the accommodation so provided.

(2B) The condition referred to in paragraph (2A) is that it appears to the Commissioner or the district valuer that the amount of rates which would but for the regulations be chargeable in respect of the hereditament, less reasonable administrative costs, will be applied for the benefit of persons accommodated there who satisfy prescribed conditions as to education or training.”.