



Land &
Property
Services
Seirbhísí
Talún agus
Maoine



Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk

Factsheet - Rental Properties: Request for Landlord Article 21 Rating (10%) Allowance (AA10)

If you require this bill in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

The Rates (Northern Ireland) Order 1977 details two different types of accounts for landlord/rental properties, these fall under Article 20 and Article 21.

Under the terms of Article 20 landlords (owners) are obliged to pay rates on properties, when occupied, where:

- The capital value is under £150,001; or
- It is a house in multiple occupation.

Article 21

Under the terms of Article 21 landlords (owners) can accept liability irrespective of rental property/properties valuation.

To qualify for an Article 21 Account and for the 10 per cent allowance in rates you must meet the criteria listed below:

- Have a portfolio of one or more properties that you own and rent to tenants.
- Have accepted rates liability for all properties within the portfolio.
- You accept that a request to terminate the agreement must be made in writing. If this is received by LPS on or before 30th September the agreement will end on the 31 March of that current rating year. Where a request is received by LPS on or after 1 October, the agreement will not end until 31 March of the following rating year.
- Pay the full discounted amount by the date stipulated on your rate bill.

Benefits of Article 21

Allowance while vacant

You do not have to inform Land & Property Services (LPS) when property becomes vacant. If you are a landlord and own two or more properties you can apply to LPS to have your properties managed under one account. Provided the relevant account criteria are met all properties can be:

- Charged to the same billing address; and
- Listed under one ratepayer number.

LPS can then send you one schedule of payment for your properties each year instead of individual bills. Contact us to find out more.

Article 21 Conditions

- | | |
|---|--|
| <ul style="list-style-type: none">• The agreement can only be entered into for a property that is being rented out and has a tenant.• The agreement form must be signed and will remain in force until such times as it is terminated. It may be terminated by notice in writing from either party, giving six months notice before the end of a rating year.• Payment must be received by LPS on or before the date specified on the bill. You must allow a minimum of five working days for your payment to reach LPS.• If payment is not received by this date, the allowance will not be granted.• LPS should be notified in writing of any change of ownership of the property/properties as soon as is reasonably possible. | <ul style="list-style-type: none">• No periods of vacancy can be claimed for properties on this type of account. Rates are payable when empty and the Article 21 allowance is awarded for both occupied and empty periods.• The landlord's residential address and any personal holiday homes/second homes the landlord may own cannot be included on the schedule, as these properties are not eligible for the Article 21 allowance.• If you are not the registered owner of the properties listed on the agreement, LPS may request full owner details of the properties. Failure to provide this will be in breach of Article 26 of the Rates (Northern Ireland) Order 1977 and you may face a fine. |
|---|--|

Payment methods

You must allow a minimum of five working days for your payment to reach LPS (10 days if paying at a Post Office). LPS must receive payment in full not later than 30 September each year, or the date stated on your bill, to apply the landlord rating allowance.

You can pay your bill using any of the following payment methods:

- Single Direct Debit Payment
- BACS
- Online payments, internet banking, telephone payments (when paying in full)
- Cheque at an LPS office

If you only have one rental property you can also pay your rates by:

- LPS Quickpay card at the Post Office or at a PayPoint

For more information on any of the above payment methods please visit www.nidirect.gov.uk/rates.

What to do next?

If you would like to apply for the landlord Article 21 rating allowance **or** would like to add additional properties to your existing schedule, please complete and return the attached Request for Landlord Article 21 Rating Allowance form. **If you would like more information, please contact:**

**WRITE
TO US AT:**

Land & Property Services
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

**VISIT OR
TELEPHONE:**

Visit www.nidirect.gov.uk/rates
Dial 0300 200 7801 (calls charged at local rate)
If outside UK, dial
+44 28 9067 5501
Text Relay **18001 0300 200 7801**

RENTAL PROPERTIES: REQUEST FOR LANDLORD ARTICLE 21 RATING (10%) ALLOWANCE (AA10) GUIDANCE NOTES FOR REQUEST FORM



Land &
Property
Services
Seirbhísí
Talún agus
Maoine



HOW TO USE THESE GUIDANCE NOTES:

- Where you see the **i** icon within the form it shows there is further information and instructions available within these notes.
- Each section is numbered. You should use this number to direct you to the correct section in these guidance notes. Only certain sections will have additional notes.

SECTION 1 – LANDLORD DETAILS

i Landlord Name(s)

This name should be the person(s) or Company that is accepting liability for Rates in accordance with Article 21 of the Rates (Northern Ireland) Order 1977.

- Should the landlord be a **Company**, you should complete the Landlord(s) Name box with the **Company name as it appears in Companies House**. *It must be a company with the status of Limited Liability Partnership (LLP), Public Limited Company (PLC) or Limited (Ltd) Company.*
- You are required to enter the **Company's Registration Number**. The correspondence address must be the **Company's registered office as listed in the Companies House Register**.
- If the landlord is **trading as a business that does not have Ltd, LLP or PLC status**, then you should enter the name as **Landlord Name trading as Business Name**.
- If **more than one party is accepting rating liability** please provide the full names of all interested/joint parties. These will be the names as you wish them to appear on your rate account. Please also note that all parties will be held joint and severally liable in respect of rates due from the start date of this agreement with LPS and each will be required to sign this form.

Please note, if you are **not the registered owner** of any of the properties for which you are accepting liability, you are confirming that you are the person entitled to receive or collect the rack rent for those properties. You are also accepting that on request from LPS you will provide the registered owners name(s) and address(s) for any property that you accept liability for rates on.

i Secondary Correspondence Address

You will be able to specify a secondary address that you would also wish to have correspondence and rate bills sent to. If your primary address is outside Northern Ireland, you are requested to provide an address within Northern Ireland. Please note that if an address is not provided, LPS may issue correspondence to a property that you have listed on this application form or another related property that you own within Northern Ireland.

SECTION 4 – SIGNATURES

- i** All individuals named in section 1 must sign and date this document and all persons signing the document are accepting the rating liability for all properties indicated in Section 2 and those added thereafter. If you are completing the form for a Company which has Ltd, LLP or PLC status, the form must be signed by a Director of the Company.

RENTAL PROPERTIES REQUEST FOR LANDLORD ARTICLE 21 RATING (10%) ALLOWANCE (AA10)



Land &
Property
Services
Seirbhísí
Talún agus
Maoine

NOTES

- Complete this form if you wish to apply for the landlord Article 21 rating allowance or would like to add additional properties to your existing schedule.
- This form is for Landlords and Managing Agents (Personal and Companies) responsible for rates on one or more rental properties.
- Please complete in CAPITALS LETTERS using black ink.

If you need this form in a different format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

SECTION 1 – LANDLORD DETAILS

Landlord name(s)* (all named persons must sign on the back of this form). **i**

Landlord name (1)

Landlord name (2)

Landlord name (3)

Landlord name (4)

***This will be the person(s) to be held liable for rates.**

Are you a Limited Liability Partnership (LLP), Public Limited Company (PLC) or Limited (LTD) Company? ☐ Yes ☐ No

If yes, please enter your registered company number in the box below.

Correspondence address (If you are a LLP, PLC or LTD company this must be the Registered Office).

Postcode

i
Secondary Correspondence Address

(please complete this if your primary correspondence address above is outside Northern Ireland).

Postcode

Contact telephone number

Email address

If you are applying to add properties to an existing Article 21 schedule, please complete the Account ID and Ratepayer ID of the schedule you wish the properties to be added to, otherwise leave blank.

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

SECTION 2 – PROPERTY DETAILS

In the space below please enter the details of the property/properties for which you wish to apply Article 21 status for. You should include the property address, postcode and the date you wish to claim the Article 21 status from *(Additional properties which do not fit inside this area can be put on a separate page and attached).

Address of Property 1

	Postcode
I would like to claim the Article 21 status from	DD/MM/YYYY ***

Address of Property 2

	Postcode
I would like to claim the Article 21 status from	DD/MM/YYYY ***

Address of Property 3

	Postcode
I would like to claim the Article 21 status from	DD/MM/YYYY ***

Address of Property 4

	Postcode
I would like to claim the Article 21 status from	DD/MM/YYYY ***

***This date should be 1st April of the current rating year or the date the property was purchased/re-occupied (if different), whichever is more recent.

SECTION 3 – TERMS

I would like to request the landlord rating allowance for the property/properties stated in Section 2. This agreement is made in accordance with the provisions of Article 21 of the Rates (Northern Ireland) Order 1977.

- I confirm that I am responsible for collecting the rent payable for this property (sometimes referred to as a hereditament).

I understand that rates are due whether the property/properties is occupied or not and as the owner/landlord of this property/properties I will undertake to:

- Pay the amount due to Land & Property Services (LPS) ** on or before the 30 September each year or by the date specified on my bill. **Acting on behalf of the Department of Finance (DoF), LPS is responsible for billing and collecting rates.
- Notify LPS, in writing, of any change in ownership of the property/properties, or any change of contact details for the owner.

Under the terms of this agreement I understand that:

- If LPS receives payment for the full amount due, not later than 30 September each year or the date stated on my bill, I will receive an allowance for rates. Failure to pay rates will result in LPS taking legal recovery action against me, which may include bankruptcy proceedings.

SECTION 4 – DECLARATION ⓘ

I understand that:

This is an agreement between the landlord and the Department (DoF) and will become effective from the appropriate date determined by the Department. This will remain in force until such time as the agreement is terminated. If this agreement is to be terminated, by either party, notice in writing must be served not less than six months before the beginning of a new rating year.

Signature of ratepayer (1)

Date signed

DD/MM/YYYY

Printed Name(s)

Position in Company (if applicable) (must be Director)

Signature of ratepayer (2)

Date signed

DD/MM/YYYY

Printed Name(s)

Position in Company (if applicable) (must be Director)

Signature of ratepayer (3)

Date signed

DD/MM/YYYY

Printed Name(s)

Position in Company (if applicable) (must be Director)

Signature of ratepayer (4)

Date signed

DD/MM/YYYY

Printed Name(s)

Position in Company (if applicable) (must be Director)

Data Protection: LPS collects and stores information for the purposes of rating, valuation, mapping and land registration in Northern Ireland. LPS will use and disclose/share the information you provide in full compliance with the Data Protection Act and the Department of Finance's Data Protection Policy.

LPS Privacy Notice: www.finance-ni.gov.uk/publications/lps-privacy-notice

**PLEASE
RETURN THIS
COMPLETED
FORM TO:**

Land & Property Services
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

CONTACT US

Dial **0300 200 7801** (calls charged at local rate)
If outside UK, dial
+44 28 9067 5501
Text Relay
18001 0300 200 7801

FOR STAFF USE ONLY

Application: ☐ Approved ☐ Rejected

Reason for rejection:

Approving Officer Signature:

Date: