2009 CHAPTER 8

Unoccupied hereditaments

Extension of liability for unoccupied hereditaments to dwelling-houses, etc.

6.—(1) Schedule 8A to the principal Order (unoccupied hereditaments) shall be amended in accordance with subsections (2) and (3).

(2) In paragraph 1 (hereditaments to which Schedule 8A applies) sub-paragraph (1)(c) (exclusion of dwelling-house, private garage and private storage premises except as provided by order made by the Department) and sub-paragraph (4) (orders made under sub-paragraph (1)(c)) shall cease to have effect.

(3) In paragraph 2 (reduction of amount payable)—

(a) in sub-paragraph (1), after the words "in respect of" there shall be inserted the words "the rateable net annual value of";

(b) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

"(2A) The Department may by order provide that the amount which, apart from this paragraph, would be payable on account of a rate in respect of the rateable capital value of any hereditament by virtue of Article 25A shall be reduced by such percentage as may be specified in relation to that hereditament in the order.";

(c) in sub-paragraph (3), for the words "sub-paragraph (2)" there shall be substituted the words "this paragraph".

(4) Paragraph (3A) of Article 25A of the principal Order (power to prescribe exemption where hereditament has both a capital value and a net annual value) shall cease to have effect.

(5)   Until such day as the Department may by order appoint, the power conferred by Article 26(2A) of the principal Order (power of Department to require information in respect of unoccupied hereditaments to which Schedule 8A to that Order applies if name and address of person entitled to possession unknown) shall by virtue of this subsection be exercisable as if any hereditament which is included in a capital value list were a hereditament to which Schedule 8A to the principal Order applies.

(6)   In subsection (5) "hereditament" and "capital value list" have the same meaning as in the principal Order.