

*These notes refer to the Rates (Amendment) Act (Northern Ireland)
2009 (c.8) which received Royal Assent on 3 November 2009*

Rates (Amendment) Act (Northern Ireland) 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 7: Capital value of hereditaments: change of state of property to be disregarded

This section provides an enabling power to alter the valuation assumptions that apply to properties with a capital value (dwelling houses, garages and private storage premises). This allows the Department of Finance and Personnel to make regulations to deal with steps that owners might take (or omit to take) in an attempt to avoid rates when unoccupied, through causing or allowing the state of their property to change.

The section provides that regulations may make provision for the circumstances in which, and the length of time for which, a change in the state of the property may be assumed not to have occurred. It also provides the power to include additional matters in regulations, including assumptions in relation to changes in the state of a property in comparison with an earlier time, provisions relating to the person by whom acts may be treated as done and provisions that the regulations apply to omissions as well as acts.

Provision is also made in the Act that any regulations must be laid in draft and approved by the Assembly.