

SCHEDULES

[^{F1}SCHEDULE 8A

UNOCCUPIED HEREDITAMENTS

F1 2004 NI 4

1.—(1) This Schedule applies to a hereditament if—

- (a) it falls within a prescribed class; [^{F2}and]
- (b) it is included in [^{F3}a valuation list] ; ^{F4} . . .
- (c) ^{F5}

(2) A class may be prescribed by reference to such factors as the Department thinks fit.

(3) Without prejudice to the generality of sub-paragraph (2), a class may be prescribed by reference to one or more of the following factors—

- (a) the physical characteristics of the hereditaments;
- (b) the fact that hereditaments have previously been unoccupied;
- (c) the fact that persons entitled to possession of hereditaments fall within prescribed descriptions.

(4) ^{F6}

F2 Word in Sch. 8A para. 1(1)(a) inserted (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009](#) (c. 8), ss. 17, 19(1), **Sch. 1 para. 7**; S.R. 2011/16, **art. 2(1)**, Sch. 1

F3 Words in Sch. 8A para. 1(1)(b) substituted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006](#) (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **22(2)(a)**; S.R. 2006/464, **art. 2(4)**

F4 Sch. 8A para. 1(1)(c) and preceding word repealed (10.2.2011) by virtue of [Rates \(Amendment\) Act \(Northern Ireland\) 2009](#) (c. 8), ss. 6(2), 18, 19(1), **Sch. 2**; S.R. 2011/16, **art. 2(1)**, Sch. 1

F5 Sch. 8A para. 1(1)(c) and preceding word repealed (10.2.2011) by virtue of [Rates \(Amendment\) Act \(Northern Ireland\) 2009](#) (c. 8), ss. 6(2), 18, 19(1), **Sch. 2**; S.R. 2011/16, **art. 2(1)**, Sch. 1

F6 Sch. 8A para. 1(4) repealed (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009](#) (c. 8), ss. 6(2), 18, 19(1), **Sch. 2**; S.R. 2011/16, **art. 2(1)**, Sch. 1

[^{F7}2.—(1) The amount which, apart from this paragraph, would be payable on account of a rate in respect of [^{F8}the rateable net annual value of] any hereditament by virtue of Article 25A shall be reduced by the appropriate percentage.

(2) In sub-paragraph (1) the “appropriate percentage” means in relation to any hereditament 50 per cent. or such other percentage as may be substituted in relation to that hereditament by an order made by the Department.

[^{F9}(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

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by virtue of Article 25A shall be reduced by such percentage as may be specified in relation to that hereditament in the order.]

(3) The Department shall not make an order under [^{F10}this paragraph] unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.]

- F7** Sch. 8A para. 2 substituted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **23**; S.R. 2006/464, **art. 2(4)**
- F8** Words in Sch. 8A para. 2(1) inserted (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), **ss. 6(3)(a)**, 19(1); S.R. 2011/16, **art. 2(1)**, Sch. 1
- F9** Sch. 8A para. 2(2A) inserted (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), **ss. 6(3)(b)**, 19(1); S.R. 2011/16, **art. 2(1)**, Sch. 1
- F10** Words in Sch. 8A para. 2(3) substituted (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), **ss. 6(3)(c)**, 19(1); S.R. 2011/16, **art. 2(1)**, Sch. 1

3.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year by virtue of Article 25A.

(2) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for part only of the year shall, subject to the provisions of this Order, be liable to be charged with such part only of the total amount of the rate as bears to that amount the same proportion as the number of days in the part of the year during which he is so chargeable bears to the total number of days in the year.

(3) The liability of a person under sub-paragraph (2) is in addition to any liability of his under Article 19(2) (person in occupation for part only of the year).

(4) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for any part of the year may be assessed to the rate in accordance with the provisions of sub-paragraph (2) notwithstanding that any part of the year during which he was so chargeable ended before the rate was made.

(5) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A at any time after the rate is made may be assessed to and shall in the first instance be liable to pay by virtue of that Article—

- (a) if he was so chargeable at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he became so chargeable subsequently, a proportion of that amount calculated on the basis that he will remain so chargeable until the end of the year;

but shall, if the part of the year during which he is so chargeable ends before the end of the year and he does not thereupon become liable to pay an amount under Article 19 by virtue of his occupation of the hereditament, be entitled to recover from the Department any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of sub-paragraph (2), except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) ^{F11}
- (iii) a person shall not be entitled to recover any sum in so far as he has previously recovered it from another person who is an incoming occupier or chargeable under Article 25A.

- F11** Sch. 8A para. 3(5)(ii) repealed (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, 41, Sch. 2 para. 45(2), **Sch. 3**; S.R. 2006/464, **art. 2(4)**

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4. Where the name of any person liable to be rated under Article 25A is not known to the Department, it shall be sufficient to assess him to the rate by the description of “non-occupying ratepayer” in respect of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

5.—(1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31 will apply to the hereditament when it is next in occupation.

(2) Article 31 as it applies by virtue of sub-paragraph (1) shall have effect as if for paragraphs (3) and (4) there were substituted the following paragraphs—

“(3) If it appears to the Department that the hereditament will when next in occupation be used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by [^{F12}80] per cent.

(4) If it appears to the Department that when next in occupation the hereditament will be shown in the [^{F13}NAV list] as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

(a) so much of the amount payable as will be referable to the part of the net annual value shown in the [^{F13}NAV list] as so apportioned, and

(b) so much of that amount as will be referable to the remainder of the net annual value,

and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by [^{F12}80] per cent.”

F12 Words in Sch. 8A para. 5(2) 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. 45\(3\)\(a\)](#); S.R. 2006/464, [art. 2\(4\)](#)

F13 Words in Sch. 8A para. 5(2) 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. 45\(3\)\(b\)](#); S.R. 2006/464, [art. 2\(4\)](#)

6.—(1) Article 31B (rate rebates for certain hereditaments used by institutions for [^{F14}persons with a disability]) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31B will apply to the hereditament when it is next in occupation.

(2) Article 31B as it applies by virtue of sub-paragraph (1) shall have effect as if—

(a) in paragraphs (4) and (9) references to the occupier were references to the person chargeable to rates under Article 25A;

(b) in sub-paragraphs (a) and (b) of paragraph (10) before the word “used” there were inserted the words “which it appears to the Department will when next in occupation be”.

F14 Words in Sch. 8A para. 6(1) 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. 45\(4\)](#); S.R. 2006/464, [art. 2\(4\)](#)

7.—(1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain other purposes) shall have effect in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Commissioner or the district valuer that Article 41 will apply to the hereditament when it is next in occupation.

(2) Accordingly Article 41 as it applies by virtue of sub-paragraph (1) shall have effect as if—

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- (a) in paragraph (1) for the words “the Commissioner or the district valuer is satisfied that a hereditament is” there were substituted the words “ it appears to the Commissioner or the district valuer that a hereditament in respect of which a person is chargeable to rates under Article 25A will when next in occupation be ”; and
- (b) references in paragraphs (3) to (10) to the use or to the occupation of the hereditament shall be construed as references to the use or to the occupation of the hereditament which it appears to the Commissioner or the district valuer will be the use or occupation of the hereditament when it is next in occupation.

8.—(1) In relation to a hereditament in respect of which a person is chargeable to rates under Article 25A, references in Articles 45 to ^[F15]58] to the occupier shall be construed as references to that person.

(2) If it is not practicable after reasonable enquiry to ascertain the name or address of that person, section 24(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if for paragraph (e) there were substituted—

- “(e) if it is not practicable after reasonable enquiry to ascertain the name or address of a person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 on whom the document should be served, by addressing the document to him by the description “Person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977” and by affixing it, or a copy of it, to some conspicuous part of the hereditament in respect of which he is so chargeable.”]

F15 Words in Sch. 8A para. 8(1) 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. 45(5)**; S.R. 2006/464, **art. 2(4)**

F16

F16 Sch. 8A para. 9 repealed (19.9.2016) by [Rates \(Amendment\) Act \(Northern Ireland\) 2016 \(c. 6\)](#), ss. 4, 6(1), **Sch.**; S.R. 2016/331, **art. 3(a)**

[F17]10.—(1) For the purposes of Article 25A, if (apart from this paragraph) a hereditament to which this paragraph applies (“hereditament A”) would be treated as occupied by reason only of a window display during any period beginning with the date on which section 3 of the Rates (Amendment) Act (Northern Ireland) 2016 comes into operation and ending on 31 March 2017, it shall be treated as unoccupied for so much of that period as for which the conditions in subparagraph (2) are satisfied.

(2) The conditions are—

- (a) the depth of the window display does not exceed 1.5 metres and the area of the window display does not exceed 5 per cent. of the floor area of the part of the building that is fronted by the window display;
- (b) where the window display is for the purposes of or identifies a trade or business, the trade or business is carried on in a different hereditament that is situated wholly or partly within a prescribed area in relation to hereditament A; and
- (c) the window display is not for political purposes or detrimental to the advancement of good community relations.

(3) This paragraph applies to a hereditament if it is included in the NAV list and (disregarding the window display) is—

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- (a) a hereditament which, when last occupied, was used for the purpose of the retail provision of goods or services to members of the public who visit it; or
 - (b) a hereditament which has never been occupied but is comprised of a building or part of a building that is constructed or adapted for the purpose mentioned in head (a).
- (4) The Department may, by order made subject to affirmative resolution, substitute a different date for the date for the time being specified in sub-paragraph (1).
- (5) The Department may, by order made subject to affirmative resolution, amend sub-paragraphs (2) and (3).]

F17 Sch. 8A para. 10 added (19.9.2016 for specified purposes) by [Rates \(Amendment\) Act \(Northern Ireland\) 2016 \(c. 6\), ss. 3, 6\(1\); S.R. 2016/331, art. 2\(b\)](#)

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Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- art. 7(6)(7) added by [S.I. 2006/2954 \(N.I.\)](#) art. 4