

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2004

S.I. 2004 No. 703 (N.I. 4)

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Article 4 (and Schedule 1): Liability to be rated in respect of certain unoccupied hereditaments

This Article inserts a new Article 25A in the principal Order. It provides for a person to be chargeable to rates in respect of a property that is unoccupied if certain conditions are met. The conditions are that the property is one to which the new Schedule 8A (Schedule 1 of the Order) applies and that the person is entitled to possession of it. Schedule 8A applies to specified (i.e. non-domestic) hereditaments within the meaning of Article 39A(3) of the principal Order that are included in the Valuation List and fall within a class to be prescribed in Regulations. Schedule 8A also provides that the amount payable when the property is unoccupied will be 50% of the occupied rate. It limits liability to the actual period of the vacancy and makes provision for the amount chargeable to be adjusted where a property is vacant for part only of a year and for a refund to be made if appropriate. Provision is also made for unoccupied property intended for use as a sports club, nursing home or for public, charitable and certain other purposes to be wholly or partly exempt from the vacant rate. The Department is also given a power to make Regulations to make any provisions it considers necessary or expedient for the purposes of Article 25A, or in consequence of any provision made by or under this Article. Such Regulations may modify any of the provisions of the principal Order and have to be laid in draft before, and approved by resolution of, the Assembly.