

STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART IV N.I.

RELIEFS AND EXEMPTIONS ETC.

Unoccupied hereditaments

Power to prescribe exemption where hereditament has both a capital value and a net annual value N.I.

21. ^{F1}

Textual Amendments

F1 Art. 21 repealed (1.10.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 18, 19(1), Sch. 2; S.R. 2011/16, art. 2(2), Sch. 2

Power to remove exemption for unoccupied dwelling-houses, etc. N.I.

22.—(1) Paragraph 1 of Schedule 8A to the principal Order (hereditaments to which that Schedule applies) shall be amended as follows.

(2) In sub-paragraph (1)—

(a) in head (b) for “the valuation list” substitute “ a valuation list ”;

(b) ^{F2}

(3) ^{F3}

Textual Amendments

F2 Art. 22(2)(b) repealed (10.2.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 18, 19(1), Sch. 2; S.R. 2011/16, art. 2(1), Sch. 1

F3 Art. 22(3) repealed (10.2.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 18, 19(1), Sch. 2; S.R. 2011/16, art. 2(1), Sch. 1

Power to prescribe reduction in amount payable N.I.

23. For paragraph 2 of Schedule 8A to the principal Order (reduction of 50 per cent. in amount payable in respect of certain unoccupied hereditaments) there shall be substituted the following paragraph—

“2.—(1) The amount which, apart from this paragraph, would be payable on account of a rate in respect 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.

(3) The Department shall not make an order under sub-paragraph (2) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.”.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Cross Heading: Unoccupied hereditaments.