
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART IV

RELIEFS AND EXEMPTIONS ETC.

Unoccupied hereditaments

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

21. In Article 25A of the principal Order (liability to be rated in respect of certain unoccupied hereditaments), after paragraph (3) there shall be inserted the following paragraph—

“(3A) Regulations may provide that where a hereditament has both a capital value and a net annual value, a person shall not be chargeable to rates under this Article in respect of its capital value.”.

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

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) for head (c) there shall be substituted the following head—

“(c) except as provided by an order made by the Department, it is not a dwelling-house, a private garage or private storage premises.”.

(3) After sub-paragraph (3) there shall be added the following sub-paragraph—

“(4) The Department shall not make an order under sub-paragraph (1)(c) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.”.

Power to prescribe reduction in amount payable

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.”.