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STATUTORY RULES OF NORTHERN IRELAND

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**2007 No. 30**

**RATES**

**The Rates (Unoccupied Hereditaments)  
Regulations (Northern Ireland) 2007**

*Made - - - - 22nd January 2007*

*Coming into operation 1st April 2007*

The Department of Finance and Personnel<sup>(1)</sup>, in exercise of the powers conferred by Article 25A(3A) of the Rates (Northern Ireland) Order 1977<sup>(2)</sup>, makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

**Liability to unoccupied rate for hereditaments with both a capital value and a net annual value**

2. Where a hereditament has both a capital value and a net annual value, a person shall not be chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 in respect of its capital value.

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(1) Formerly the Department of Finance; see S.I. 1982/338 (N.I. 6) Article 3

(2) S.I. 1977/2157 (N.I. 28); Article 25A was inserted by Article 4(1) of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) and amended by Article 21 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Sealed with the Official Seal of the Department of Finance and Personnel on 22nd January 2007



*R Pengelly*  
A senior officer of the Department of Finance  
and Personnel

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Under Article 25A of the Rates (Northern Ireland) Order 1977 persons are chargeable to rates in respect of certain unoccupied hereditaments. These Regulations provide that where such a hereditament has both a capital value and a net annual value, a person shall not be chargeable to rates under that Article in respect of its capital value.