
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 90

The Rates (Transitional Relief) Order (Northern Ireland) 2007

Occupation

6.—(1) Where a specified hereditament in the capital value list is unoccupied either on 31st March 2007 or 1st April 2007 then, subject to paragraph (2), a reduction in the unadjusted amount shall not be made.

(2) Paragraph (1) shall not apply—

- (a) where a specified hereditament in the capital value list which is unoccupied on either 31st March 2007 or 1st April 2007 is next occupied by the person who was the occupier of that hereditament immediately before it became unoccupied; or
- (b) where a specified hereditament in the capital value list which is unoccupied on any date after 1st April 2007 is next occupied by the person who was the occupier of that hereditament immediately before it became unoccupied.

(3) Where there is a change of occupation of a specified hereditament in the capital value list on or after 1st April 2007 the unadjusted amount shall not be reduced in respect of any period after the first day on which the change of occupation occurred.