
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 37

RATES

**Non-Domestic Rating (Unoccupied Hereditaments)
(Amendment) Regulations (Northern Ireland) 2010**

Made - - - - 18th February 2010

Coming into operation 1st April 2010

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 25A(6) of, and paragraph 1(1) to (3) of Schedule 8A to, the Rates (Northern Ireland) Order 1977(1).

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Hereditaments) (Amendment) Regulations (Northern Ireland) 2010 and shall come into operation on 1st April 2010.

Amendment of the Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007

2.—(1) The Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007(2) shall be amended in accordance with paragraphs (2) and (3).

(2) For sub-paragraph (a) of paragraph 2 of the Schedule there shall be substituted the following sub-paragraph—

“(a) is a company limited by guarantee within the meaning of Part I of the Companies Act 2006(3);”.

(3) For paragraph 12 of the Schedule there shall be substituted—

“12. The person entitled to possession of the hereditament is—

(a) a company in administration within the meaning of paragraph 2 of Schedule B1 to the 1989 Order(4) or is subject to an administration order made under the former administration provisions within the meaning of Article 2 of the Insolvency (2005

(1) [S.I. 1977/2157 \(N.I. 28\)](#); Article 25A and Schedule 8A were inserted by Article 4 of, and Schedule 1 to, the Rates (Amendment) (Northern Ireland) Order 2004 ([S.I. 2004/703 \(N.I. 4\)](#)); paragraph 1 of Schedule 8A was amended by Article 22 of the Rates (Amendment) (Northern Ireland) Order 2006 ([S.I. 2006/2954 \(N.I. 18\)](#))

(2) [S.R. 2007 No. 119](#)

(3) [2006 c. 46](#)

(4) Schedule B1 was inserted by Article 3(2) of, and Schedule 1 to, the Insolvency (Northern Ireland) Order 2005 ([S.I. 2005/1455 \(N.I. 10\)](#))

- Order) (Transitional Provisions and Savings) Order (Northern Ireland) 2006(5);
or
(b) a company which is subject to a winding-up order made under the 1989 Order or
which is being wound up voluntarily under that Order.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 18th February 2010



Brian McClure
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, as amended, rates are payable on unoccupied properties that fall within a class prescribed by Regulations. The Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007 (“the 2007 Regulations”) prescribe a class consisting of all non-domestic buildings or parts of buildings except those listed in the Schedule to those Regulations.

Regulation 2(2) of these Regulations updates a statutory reference in the 2007 Regulations.

Regulation 2(3) of these Regulations adds an exception to the 2007 Regulations to provide that rates will not be payable on an unoccupied property where the person entitled to possession of the property is a company in administration.