



2014 CHAPTER 6

Rating of owners instead of occupiers in certain cases

3. In Article 20 of the Rates (Northern Ireland) Order 1977 (rating of owners instead of occupiers in certain cases)—

(a) in paragraph (1)—

(i) in sub-paragraph (a), after “hereditament” insert “(where the hereditament does not have a net annual value and a capital value)”;

(ii) in sub-paragraph (b), for “£55,000” substitute “£150,000”;

(ii) in sub-paragraph (c), for head (ii) substitute—

“(ii) its net annual value does not exceed £1,590;”;

(b) in paragraph (1A), for the words from “both conditions” to the end of that paragraph substitute “the conditions in sub-paragraphs (b) and (c) (ii) of paragraph (1) must be satisfied, but the condition set out in sub-paragraph (c)(i) of that paragraph does not apply in relation to such a hereditament.