
STATUTORY INSTRUMENTS

2004 No. 703

The Rates (Amendment) (Northern Ireland) Order 2004

Unoccupied hereditaments

Liability to be rated in respect of certain unoccupied hereditaments

4.—(1) After Article 25 of the principal Order (incidence of rates as between landlord and tenant) there shall be inserted the following Article—

“Liability to be rated in respect of certain unoccupied hereditaments

25A.—(1) Subject to the provisions of this Order, if the conditions specified in paragraph (2) are satisfied a person shall be chargeable to rates in respect of a hereditament which is unoccupied.

(2) The conditions are—

- (a) the hereditament is one to which Schedule 8A applies; and
- (b) the person is entitled to possession of it.

(3) A person shall be chargeable to rates under this Article only in respect of a period during which—

- (a) the hereditament is unoccupied; and
- (b) both the conditions specified in paragraph (2) are satisfied.

(4) For the purposes of this Article a hereditament is unoccupied only if no person is in occupation of any part of it.

(5) For the purposes of this Article a hereditament which is not in use shall be treated as unoccupied if (apart from this paragraph) it would be treated as occupied by reason only of there being kept in or on the hereditament plant or machinery—

- (a) which was used in or on the hereditament when it was last in use; or
- (b) which is intended for use in or on the hereditament.

(6) Schedule 8A (which makes further provision relating to the liability to be rated in respect of certain unoccupied hereditaments) shall have effect.”

(2) After Schedule 8 to the principal Order (incidence of rates) there shall be inserted as Schedule 8A the Schedule set out in Schedule 1.

(3) The Department may by regulations make such provision as it thinks necessary or expedient for the purposes of this Article or in consequence of any provision made by or under this Article.

(4) Regulations under paragraph (3) may in particular modify any provision of the principal Order.

(5) Regulations under paragraph (3) shall not be made unless a draft of them has been laid before, and approved by resolution of, the Assembly.