
STATUTORY INSTRUMENTS

2004 No. 703 (N.I. 4)

NORTHERN IRELAND

The Rates (Amendment) (Northern Ireland) Order 2004

Made - - - - 10th March 2004

Coming into operation in accordance with Article 1

At the Court at Buckingham Palace, the 10th day of March 2004

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order in Council has been approved by resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1(1) of the Schedule to the Northern Ireland Act 2000 (c. 1) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

Introductory

Title and commencement

1.—(1) This Order may be cited as the Rates (Amendment) (Northern Ireland) Order 2004.

(2) Except as provided by paragraphs (3) and (4), this Order shall come into operation on such day or days as the Department may by order appoint.

(3) This Article and Article 2 come into operation on the day after the day on which this Order is made.

(4) The following provisions come into operation on 1st April 2011—

(a) Article 3(1); and

(b) Article 9(2) and (3) and paragraph (1) of that Article so far as it relates to paragraph 1 of Schedule 3.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 (c. 33) applies to this Order as it applies to an Act of the Assembly.

(2) In this Order—

“the Department” means the Department of Finance and Personnel;

“modify” has the meaning given by Article 2(2) of the principal Order;

“the principal Order” means the [Rates \(Northern Ireland\) Order 1977 \(NI 28\)](#).

Industrial hereditaments

Removal of exemption for industrial hereditaments

3.—(1) Paragraph 4 of Schedule 7 to the principal Order (which provides for the rateable value of industrial hereditaments which are distinguished in the valuation list as being occupied and used wholly for industrial purposes to be nil) shall cease to have effect on 1st April 2011.

(2) That paragraph and paragraph 4B of that Schedule shall have effect until that date as follows.

(3) In paragraph 4(2) before the word “nil” there shall be inserted the words “subject to sub-paragraph (3)”.

(4) After paragraph 4(2) there shall be added the following sub-paragraphs—

“(3) For the purposes of sub-paragraph (2) the rateable value of a hereditament for any year specified in this sub-paragraph shall be the following percentage of its net annual value—

- (a) for 2005–2006, 15 per cent.;
- (b) for 2006–2007, 25 per cent.;
- (c) for 2007–2008, 35 per cent.;
- (d) for 2008–2009, 50 per cent.;
- (e) for 2009–2010, 75 per cent.;
- (f) for 2010–2011, 75 per cent.

(4) In sub-paragraph (3) “2005–2006” means the year ending on 31st March 2006 and similar expressions shall be construed accordingly.

(5) The Department may by order subject to affirmative resolution direct that for any percentage specified in sub-paragraph (3) there shall be substituted such other percentage as may be specified in the order.”.

(5) In paragraph 4B(1) (rateable value of hereditaments occupied and used partly for industrial purposes or transport purposes and partly for other purposes), immediately before head (a) there shall be inserted the following head—

“(za) the relevant percentage (if any) specified in paragraph 4(3) of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for industrial purposes;”.

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.

New buildings

New buildings

5.—(1) After Article 25A of the principal Order (inserted by Article 4(1)) there shall be inserted the following Article—

“New buildings

25B.—(1) Schedule 8B (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.

(2) Where—

- (a) a completion notice is served under Schedule 8B; and
 - (b) the building to which the notice relates is not completed on or before the relevant day,
- then for the purposes of this Order the building shall be deemed to be completed on that day.

(3) For the purposes of paragraph (2) the relevant day in relation to a completion notice is—

- (a) where an appeal against the notice is brought under paragraph 4 of Schedule 8B, the day determined under that Schedule as the completion day in relation to the building to which the notice relates; and
- (b) where no appeal against the notice is brought under that paragraph, the day stated in the notice.

(4) Where—

- (a) a day is determined under Schedule 8B as the completion day in relation to a new building, and
- (b) the building is not occupied on that day,

it shall be deemed for the purposes of Article 25A to become unoccupied on that day.

(5) Where—

- (a) a day is determined under Schedule 8B as the completion day in relation to a new building, and
- (b) the building is one produced by the structural alteration of an existing building,

the hereditament which comprised the existing building shall be deemed for the purposes of Article 25A to have ceased to exist, and to have been omitted from the list, on that day.

(6) In this Article—

- (a) “building” includes part of a building; and
- (b) references to a new building include references to a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments.”.

(2) After Schedule 8A to the principal Order (inserted by Article 4(2)) there shall be inserted as Schedule 8B the Schedule set out in Schedule 2.

(3) In Part I of Schedule 12 to the principal Order (basis of valuation — general rule), after paragraph 3 there shall be inserted the following paragraph—

“**3A.**—(1) In estimating the net annual value of a relevant hereditament during a deemed completion period, the actual state of the hereditament shall be taken to be a state of reasonable repair excluding any repairs which a reasonable landlord would consider uneconomic.

(2) In this paragraph—

“building” has the same meaning as in Article 25B;

“deemed completion period” means the period—

- (a) beginning with the day on which the building is deemed to be completed by virtue of paragraph (2) of that Article; and
- (b) ending on the day on which the building becomes capable of rateable occupation;

“relevant hereditament” means a hereditament which comprises a building which is deemed to be completed by virtue of that paragraph.”.

Additional powers

Power of Department to require information where hereditament is unoccupied

6.—(1) In Article 26 of the principal Order (power of Department to require information as to ownership, etc., of hereditaments), after paragraph (2) there shall be inserted the following paragraphs—

“(2A) If a hereditament to which Schedule 8A applies is unoccupied and the name and address of the person entitled to possession of it are unknown to the Department, the Department may, for the purposes of this Order, serve a notice on any relevant person requiring him to provide to the Department in writing, within a period and in the manner specified in the notice, such prescribed information in respect of that hereditament as is required by the notice and is within his knowledge or control.

(2B) In paragraph (2A) “relevant person” means a district council or any person who the Department has reason to believe is or has been—

- (a) a person on whom a notice may be served under paragraph (1) or (2);
- (b) a person entitled to possession of the hereditament;
- (c) a person doing estate agency work (within the meaning of the Estate Agents Act 1979);
- (d) a statutory undertaker (within the meaning of the [Planning \(Northern Ireland\) Order 1991 \(NI 11\)](#)); or
- (e) a communications provider (within the meaning of the Communications Act 2003 (c. 21)) or a public telecommunications operator (within the meaning of the Telecommunications Act 1984 (c. 12)).”.

(2) In paragraph (3) of that Article (duty to comply with notice), for the words “paragraph (1) or (2)” there shall be substituted the words “this Article”.

Powers of entry

7. After Article 26 of the principal Order (power of Department to require information) there shall be inserted the following Article—

“Powers of entry of persons authorised by Department

26A.—(1) Subject to paragraph (2), any person authorised by the Department in writing in that behalf may, on production if required of his credentials, at any reasonable time enter any land for the purpose of gathering information regarding that or any other land for the purposes of this Order.

(2) A power of entry under paragraph (1) shall only be exercisable in relation to hereditaments which are specified hereditaments within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.).

(3) Paragraphs (2) to (4) of Article 58 (powers of entry of valuers) shall apply for the purposes of this Article as they apply for the purposes of that Article.”.

Additional relief

Hardship relief

8. After Article 33A of the principal Order (transitional rate relief) there shall be inserted the following Article—

“Hardship relief

33B.—(1) If regulations so provide, the Department may reduce or remit in accordance with the regulations any relevant amount which a person is liable to pay where it appears to the Department that—

- (a) there are exceptional circumstances; and
- (b) without such a reduction or remission that person would suffer hardship.

(2) In paragraph (1) “relevant amount” means such amount payable in respect of rates in respect of a hereditament to which this Article applies as may be prescribed.

(3) This Article applies to a hereditament which—

- (a) is a specified hereditament within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.); and
- (b) does not fall within a prescribed class.

(4) Regulations may—

- (a) provide for a reduction or remission to be of such amount as the Department may determine, having regard to any prescribed matters; and
- (b) require a person to satisfy prescribed conditions to be eligible for a reduction or remission.”.

Supplementary

Amendments, repeals, etc.

9.—(1) Schedule 3 (which amends the principal Order) shall have effect.

(2) The statutory provisions set out in Schedule 4 are hereby repealed to the extent specified in the second column of that Schedule.

(3) The Rates (Industrial Hereditaments) Order (Northern Ireland) 1997 ([S.R. 1997 No. 80](#)) is hereby revoked.

(4) Without prejudice to Article 4(3), the Department may by regulations make such transitional or consequential provision, or such savings, as it considers necessary or expedient for the purposes of or in connection with the coming into operation of any provision of this Order.

(5) Regulations under paragraph (4) shall be subject to negative resolution.

A. K. Galloway
Clerk of the Privy Council

SCHEDULES

SCHEDULE 1

Article 4(2)

SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 8A

“SCHEDULE 8A

UNOCCUPIED HEREDITAMENTS

- 1.—(1) This Schedule applies to a hereditament if—
 - (a) it falls within a prescribed class;
 - (b) it is included in the valuation list; and
 - (c) it is a specified hereditament within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.).
- (2) A class may be prescribed by reference to such factors as the Department thinks fit.
- (3) Without prejudice to the generality of sub-paragraph (2), a class may be prescribed by reference to one or more of the following factors—
 - (a) the physical characteristics of the hereditaments;
 - (b) the fact that hereditaments have previously been unoccupied;
 - (c) the fact that persons entitled to possession of hereditaments fall within prescribed descriptions.
2. The amount which, apart from this paragraph, would be payable on account of a rate by virtue of Article 25A shall be reduced by 50 per cent.
- 3.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year by virtue of Article 25A.
 - (2) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for part only of the year shall, subject to the provisions of this Order, be liable to be charged with such part only of the total amount of the rate as bears to that amount the same proportion as the number of days in the part of the year during which he is so chargeable bears to the total number of days in the year.
 - (3) The liability of a person under sub-paragraph (2) is in addition to any liability of his under Article 19(2) (person in occupation for part only of the year).
 - (4) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for any part of the year may be assessed to the rate in accordance with the provisions of sub-paragraph (2) notwithstanding that any part of the year during which he was so chargeable ended before the rate was made.
 - (5) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A at any time after the rate is made may be assessed to and shall in the first instance be liable to pay by virtue of that Article—

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- (a) if he was so chargeable at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he became so chargeable subsequently, a proportion of that amount calculated on the basis that he will remain so chargeable until the end of the year;

but shall, if the part of the year during which he is so chargeable ends before the end of the year and he does not thereupon become liable to pay an amount under Article 19 by virtue of his occupation of the hereditament, be entitled to recover from the Department any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of sub-paragraph (2), except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) a person shall not be entitled to recover any such sum unless he makes an application in writing to the Department within three months after the end of the part of the year during which he is so chargeable;
- (iii) a person shall not be entitled to recover any sum in so far as he has previously recovered it from another person who is an incoming occupier or chargeable under Article 25A.

4. Where the name of any person liable to be rated under Article 25A is not known to the Department, it shall be sufficient to assess him to the rate by the description of “non-occupying ratepayer” in respect of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

5.—(1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31 will apply to the hereditament when it is next in occupation.

(2) Article 31 as it applies by virtue of sub-paragraph (1) shall have effect as if for paragraphs (3) and (4) there were substituted the following paragraphs—

“(3) If it appears to the Department that the hereditament will when next in occupation be used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by 65 per cent.

(4) If it appears to the Department that when next in occupation the hereditament will be shown in the valuation list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

- (a) so much of the amount payable as will be referable to the part of the net annual value shown in the valuation list as so apportioned, and
- (b) so much of that amount as will be referable to the remainder of the net annual value, and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by 65 per cent.”.

6.—(1) Article 31B (rate rebates for certain hereditaments used by institutions for the disabled) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31B will apply to the hereditament when it is next in occupation.

(2) Article 31B as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraphs (4) and (9) references to the occupier were references to the person chargeable to rates under Article 25A;

- (b) in sub-paragraphs (a) and (b) of paragraph (10) before the word “used” there were inserted the words “which it appears to the Department will when next in occupation be”.

7.—(1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain other purposes) shall have effect in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Commissioner or the district valuer that Article 41 will apply to the hereditament when it is next in occupation.

(2) Accordingly Article 41 as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraph (1) for the words “the Commissioner or the district valuer is satisfied that a hereditament is” there were substituted the words “it appears to the Commissioner or the district valuer that a hereditament in respect of which a person is chargeable to rates under Article 25A will when next in occupation be”; and
- (b) references in paragraphs (3) to (10) to the use or to the occupation of the hereditament shall be construed as references to the use or to the occupation of the hereditament which it appears to the Commissioner or the district valuer will be the use or occupation of the hereditament when it is next in occupation.

8.—(1) In relation to a hereditament in respect of which a person is chargeable to rates under Article 25A, references in Articles 45 to 59 to the occupier shall be construed as references to that person.

(2) If it is not practicable after reasonable enquiry to ascertain the name or address of that person, section 24(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if for paragraph (e) there were substituted—

- “(e) if it is not practicable after reasonable enquiry to ascertain the name or address of a person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 on whom the document should be served, by addressing the document to him by the description “Person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977” and by affixing it, or a copy of it, to some conspicuous part of the hereditament in respect of which he is so chargeable.””

SCHEDULE 2

SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 8B

“SCHEDULE 8B

NEW BUILDINGS (COMPLETION DAYS)

Completion notices

1.—(1) If it appears to the Department that the work remaining to be done on a new building is such that the building can reasonably be expected to be completed within three months, the Department may serve a completion notice on the person entitled to possession of the building.

(2) If it appears to the Department that a new building has been completed the Department may serve a completion notice on the person entitled to possession of the building.

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(3) The Department may withdraw a completion notice by serving on the person entitled to possession of the building a subsequent completion notice.

(4) Where an appeal under paragraph 4 has been brought against a completion notice, the power conferred by sub-paragraph (3) shall only be exercisable with the consent in writing of the person entitled to possession of the building to which the notice relates.

(5) The power conferred by sub-paragraph (3) shall cease to be exercisable in relation to a completion notice once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(6) The Department shall not serve a completion notice if it appears to the Department that the building is, or when next in use will be, used wholly for the purposes of a private dwelling.

2.—(1) A completion notice shall—

(a) specify the building to which it relates; and

(b) state the day which the Department proposes as the completion day in relation to the building.

(2) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates is not completed, the Department shall propose as the completion day such day, not later than 3 months from the day on which the notice is served, as the Department considers is a day by which the building can reasonably be expected to be completed.

(3) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates has been completed, the Department shall propose as the completion day the day on which the notice is served.

Determination of completion day

3.—(1) If the person on whom a completion notice is served agrees in writing with the Department that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.

(2) Where such an agreement as is mentioned in sub-paragraph (1) is made, the completion notice relating to the building shall be deemed to have been withdrawn.

4.—(1) A person on whom a completion notice is served may, not later than twenty-eight days from the date of service on him of the notice, appeal to the Commissioner against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.

(2) Where a person appeals against a completion notice and the appeal is not abandoned or dismissed, the completion day shall be such day as the Commissioner shall determine.

5. Where a completion notice is not withdrawn and no appeal under paragraph 4 is brought against the notice or any appeal under that paragraph is abandoned or dismissed, the day stated in the notice shall be the completion day in relation to the building.

Appeals

6.—(1) An appeal under paragraph 4 shall be instituted by a notice of appeal—

(a) signed by the appellant; and

(b) stating the reasons for objecting to the completion notice.

(2) The appellant may, at any time before the Commissioner’s decision on the appeal has been issued, abandon the appeal by serving a notice in that behalf on the Commissioner.

7.—(1) Without prejudice to Article 53 as it applies by virtue of paragraph 8(1), where an appeal is made to the Commissioner under paragraph 4, the Commissioner shall investigate the subject matter of the appeal and shall review the completion notice.

(2) In the course of his investigation the Commissioner shall afford to every person who appears to him to be concerned therewith an opportunity to comment on the subject matter of the appeal and to furnish oral or other evidence respecting it.

(3) Without prejudice to sub-paragraph (2), the Commissioner may obtain information from such persons and in such manner and make such inquiries as he considers appropriate, and may call for a report from any suitably qualified person.

(4) Where the Commissioner—

- (a) dismisses an appeal; or
- (b) determines a day under paragraph 4(2),

he shall serve notice of the dismissal or, as the case may require, a statement of his reasons for making that determination, on

- (i) the appellant;
- (ii) the Department; and
- (iii) every other person who submitted comments or furnished evidence to the Commissioner in connection with the appeal.

8.—(1) Article 53 (power of Commissioner to transfer appeal to Lands Tribunal) shall, subject to sub-paragraph (2), apply to an appeal made to the Commissioner under paragraph 4 as it applies to an appeal made to him under Article 51.

(2) In Article 53 as it applies by virtue of sub-paragraph (1), paragraph (2)(a) shall have effect as if for the words from “Article 54” to “under that Article” there were substituted the words “paragraph 4 of Schedule 8B”.

9. The appellant may appeal to the Lands Tribunal from a decision of the Commissioner on an appeal under paragraph 4 and the Lands Tribunal may make any decision that the Commissioner might have made.

Position pending appeal

10.—(1) Where an appeal under paragraph 4 is brought against a completion notice, then in relation to any time when the appeal is pending Article 25A shall apply by virtue of Article 25B(4) as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(2) Regulations shall provide for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.

(3) Regulations under sub-paragraph (2) may include—

- (a) provision requiring payments or repayments to be made; and
- (b) provision as to the recovery (by deduction or otherwise) of sums due.

(4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

Supplementary

11.—(1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.

(2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

12.—(1) In this Schedule—

“building” includes part of a building; and

“completion notice” means a notice under paragraph 1.

(2) References in this Schedule to a new building shall be construed in accordance with Article 25B(6)(b).”.

SCHEDULE 3

Article 9(1)

AMENDMENTS

The principal Order

1. In Article 2(2) (interpretation)—

(a) at the appropriate places in alphabetical order, insert the following definitions—

““factory” has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965 (c. 20);”;

““mine” has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 (c. 6) and includes anything which by virtue of that section is deemed to form part of a mine;”;

““quarry” has the meaning assigned to it by Article 2(2) of the Quarries (Northern Ireland) Order 1983 (NI 4) and includes anything which by virtue of that Article is deemed to form part of a quarry;”;

(b) in the definition of “public utility undertaking”, for “a public supply undertaking or” substitute—

“(a) any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or for the treatment of sewage, or to any one or more undertakings carried on under any statutory provision (including such a provision contained in or made under a local or personal Act or an Act confirming a provisional order); or”.

(b)

2.—(1) Article 13 (effect of alteration in valuation list) shall be amended as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a)(iii) after “come into occupation” insert “or become rateable under Article 25A”;

(b) in sub-paragraph (c)—

- (i) in heads (i) and (ii) after “structural alterations” insert “and has not become rateable under Article 25A”; and
 - (ii) after “date on which the new or altered hereditament came into occupation” insert “(or became rateable under Article 25A if earlier)”.
- (3) After paragraph (5) insert the following paragraph—
 - “(5A) For the purposes of paragraph (1)(a)(iii) and (c) a hereditament becomes rateable under Article 25A on the date on which a person becomes chargeable to rates under that Article in respect of the hereditament.”.
- (4) In paragraph (6) after “Article 21” add “and a person who is chargeable to rates under Article 25A”.
- 3.** In Article 15(1) (refund of overpayments), after “31(5)(a)” insert “and paragraph 3 of Schedule 8A”.
- 4.** In Article 19(4)—
 - (a) after “paragraph (2)” insert “and paragraph 3(2) of Schedule 8A”;
 - (b) in sub-paragraph (ii), after “hereditament” insert “or chargeable to rates in respect of the hereditament by virtue of Article 25A, whichever is the later”.
- 5.** In Article 33(1) (limitation of liability of certain owners), after “Article 26(2)” insert “or (2A)”.
- 6.** In Article 37A(2)(b) (Crown property), after “owner of the hereditament” add “or is entitled to possession of it”.
- 7.** In Article 42(1) (hereditaments distinguished in valuation list as exempt from rates)—
 - (a) in sub-paragraph (a) for “Foyle Fisheries Commission” substitute “Foyle, Carlingford and Irish Lights Commission”; and
 - (b) sub-paragraph (b) (which relates to an exemption which has been repealed) and the immediately preceding “and” shall cease to have effect.
- 8.** In Article 56 (supplementary provisions as to alterations, etc.)—
 - (a) in paragraph (2) for “Where” substitute “Subject to paragraph (2A), where”;
 - (b) after paragraph (2) insert—
 - “(2A) Paragraph (2) shall not apply in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A.”.
- 9.** In Article 60 (offences)—
 - (a) in paragraphs (1) and (3), for “26(1) or (2)” substitute “26”;
 - (b) in paragraphs (4) and (5), after “Article” insert “26A or”.
- 10.**—(1) Schedule 12 (basis of valuation) shall be amended as follows.
 - (2) In Part III (hereditaments containing plant or machinery), in paragraph 5, after “occupier of” insert “, or person chargeable to rates under Article 25A in respect of,”.
 - (3) In Part V (land used for exhibiting advertisements)—
 - (a) at the end of paragraph 2 add “unless but for that use it would be rateable under Article 25A”;
 - (b) in paragraph 3(ii)—
 - (i) at the beginning insert “either”;
 - (ii) at the end add “or is not so occupied and but for that use would be rateable under Article 25A”.

Status: This is the original version (as it was originally made).

11. In Part III of Schedule 16 (transitional provisions, etc.), in paragraph 2 (the Commissioner, Deputy Commissioner and district valuers)—

- (a) in sub-paragraph (1), after “occupier of” insert “, or is chargeable to rates under Article 25A in respect of,”;
- (b) in sub-paragraph (2), after “occupies” add “or is so chargeable”.

SCHEDULE 4

REPEALS

Title	Extent of repeal
Rates (Northern Ireland) Order 1977 (NI 28).	In Article 42(1), sub-paragraph (b) and the immediately preceding word “and”. Schedule 2. In Schedule 7— paragraph 4; in paragraph 4B(1), the words “paragraph 4 or”, the words “industrial purposes or” in both places where they occur, and head (za). In Schedule 14— paragraph 1(a); paragraph 2.
Quarries (Northern Ireland) Order 1983 (NI 4).	In Schedule 1, paragraph 5.
Rates (Amendment) (Northern Ireland) Order 1994 (NI 11).	Article 5(3).
Rates (Amendment) (Northern Ireland) Order 1996 (NI 25).	Article 8.
Rates (Amendment) (Northern Ireland) Order 1998 (NI 22).	In Schedule 2, paragraph 9.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the [Rates \(Northern Ireland\) Order 1977 \(NI 28\)](#).

Article 3 phases out the exemption from rates for industrial hereditaments. The exemption will cease altogether on 1st April 2011.

Article 4 imposes a liability to pay rates on persons entitled to possession of certain unoccupied hereditaments.

Article 5 makes provision for determining the date when a new building is deemed to be completed (if not completed) and other provisions relating to new buildings.

Article 6 permits the Department of Finance and Personnel to serve notices on a range of people requiring them to provide information where the name and address of the persons entitled to possession of certain unoccupied hereditaments are unknown to that Department.

Article 7 confers a power to enter land on persons authorised by the Department of Finance and Personnel.

Article 8 provides for hardship relief in exceptional circumstances in relation to certain hereditaments.