

*These notes refer to the Rates (Amendment) Act (Northern Ireland)  
2009 (c.8) which received Royal Assent on 3 November 2009*

# Rates (Amendment) Act (Northern Ireland) 2009

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 6: Extension of liability for unoccupied hereditaments to dwelling-houses, etc.***

This section amends Schedule 8A to the Rates (Northern Ireland) Order 1977. Subsection (2) makes provision for the rating of unoccupied properties to be extended to the domestic sector. This includes dwelling-houses, private garages and private storage premises. Subsection (3) introduces separate provision for a reduction in the amount of a rate in respect of unoccupied domestic property and a reduction in the amount of a rate in respect of unoccupied non-domestic property. No reduction will apply in respect of unoccupied domestic property. Subsection (4) provides that where a property is used for both non-domestic and domestic purposes, that the domestic part of the property will no longer be exempt from rates when empty. Subsection (5) applies the power of the Department to require information under Article 26(2B) of the Rates (Northern Ireland) Order 1977, in respect of unoccupied properties, to properties in the capital value list prior to the rating of empty homes. Subsection (6) applies definitions in the Rates (Northern Ireland) Order 1977 for that purpose.