

*These notes refer to the Rates (Amendment) Act (Northern Ireland)
2012 (c.1) which received Royal Assent on 28th February 2012*

Rates (Amendment) Act (Northern Ireland) 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 3: Window displays not to constitute occupation in certain cases

This section inserts a new paragraph 9 into Schedule 8A to the Rates (Northern Ireland) Order 1977. Sub-paragraph (1) provides that a property which is deemed to be occupied only by virtue of a window display is to be treated, for the purposes of the Rates (Northern Ireland) Order 1977, as unoccupied. This will apply for the period 1st April 2012 to 31st March 2015. Sub-paragraph (2) lays out the conditions that must be satisfied for the exclusion to apply, while sub-paragraph (3) outlines the hereditaments to which the new paragraph will apply. This includes property that when last used was used for the retail provision of goods or services. Where the property has never been occupied it must have been constructed or adapted for those purposes. Sub-paragraph (4) allows sub-paragraphs (2) and (3) to be modified by subordinate legislation, subject to affirmative resolution.