



## 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.