



2016 CHAPTER 6

Window displays not to constitute occupation under the 1977 Order in certain cases

3. In Schedule 8A to the 1977 Order (unoccupied hereditaments), after paragraph 9 add—

(1) For the purposes of Article 25A, if (apart from this paragraph) a hereditament to which this paragraph applies (“hereditament A”) would be treated as occupied by reason only of a window display during any period beginning with the date on which section 3 of the Rates (Amendment) Act (Northern Ireland) 2016 comes into operation and ending on 31 March 2017, it shall be treated as unoccupied for so much of that period as for which the conditions in sub-paragraph (2) are satisfied.

(2) The conditions are—

- (a) the depth of the window display does not exceed 1.5 metres and the area of the window display does not exceed 5 per cent. of the floor area of the part of the building that is fronted by the window display;
- (b) where the window display is for the purposes of or identifies a trade or business, the trade or business is carried on in a different hereditament that is situated wholly or partly within a prescribed area in relation to hereditament A; and
- (c) the window display is not for political purposes or detrimental to the advancement of good community relations.

(3) This paragraph applies to a hereditament if it is included in the NAV list and (disregarding the window display) is—

- (a) a hereditament which, when last occupied, was used for the purpose of the retail provision of goods or services to members of the public who visit it; or
 - (b) a hereditament which has never been occupied but is comprised of a building or part of a building that is constructed or adapted for the purpose mentioned in head (a).
- (4) The Department may, by order made subject to affirmative resolution, substitute a different date for the date for the time being specified in sub-paragraph (1).
- (5) The Department may, by order made subject to affirmative resolution, amend sub-paragraphs (2) and (3).”