

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 8B

#### NEW BUILDINGS (COMPLETION DAYS)

**F1** 2004 NI 4

#### 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.

(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) <sup>F2</sup> .....

(7) <sup>F2</sup> .....

(8) <sup>F2</sup> .....

[  
<sup>F3</sup>(9) The Department shall not serve a completion notice in relation to a building of a prescribed class.]

**F2** Sch. 8B para. 1(6)-(8) repealed (1.10.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 14, 18, 19(1), **Sch. 2**; S.R. 2011/16, **art. 2(2)**, Sch. 2

**F3** Sch. 8B para. 1(9) added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **27**; S.R. 2006/464, **art. 2(2)**, Sch. 2

**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

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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”.

**F<sup>4</sup>9.—(1)** The appellant may appeal to the appropriate Tribunal from a decision of the Commissioner on an appeal under paragraph 4.

(2) Paragraphs (2) and (3) of Article 54 (appeal from decision of Commissioner) shall apply on an appeal under this paragraph as they apply on an appeal under that Article (and Article 54A applies accordingly).]

**F4** Sch. 8B para. 9 substituted (1.10.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19(1), Sch. 1 para. 8; S.R. 2011/16, art. 2(2), Sch. 2

### 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.

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

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\)](#) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)