
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART IV

RELIEFS AND EXEMPTIONS ETC.

Unoccupied hereditaments

Power to prescribe exemption where hereditament has both a capital value and a net annual value

21. In Article 25A of the principal Order (liability to be rated in respect of certain unoccupied hereditaments), after paragraph (3) there shall be inserted the following paragraph—

“(3A) Regulations may provide that where a hereditament has both a capital value and a net annual value, a person shall not be chargeable to rates under this Article in respect of its capital value.”.