STATUTORY RULES OF NORTHERN IRELAND

2011 No. 36

RATES

Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011

Made - - - - 15th February 2011

Coming into operation 1st October 2011

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 25A(6) of, and paragraph 1(1) to (3) of Schedule 8A to, the Rates (Northern Ireland) Order 1977(**1**).

Citation and commencement

1. These Regulations may be cited as the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 and shall come into operation on 1st October 2011.

Interpretation

2.—(1) In these Regulations—

"the 1989 Order" means the Insolvency (Northern Ireland) Order 1989(**2**);

"the 2003 Order" means the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003(**3**);

"adapted" means suitable for use, whether altered for the purpose or otherwise;

"completion day", in relation to a hereditament, means a completion day determined under Article 25B of, and Schedule 8B to, the Rates (Northern Ireland) Order 1977(**4**) in relation to a building which comprises the whole or part of that hereditament;

"public body" means—

(a) a body established by or under a statutory provision; or

(**1**) S.I. 1977/2157 (N.I. 28); Article 25A and Schedule 8A were inserted by Article 4 of, and Schedule 1 to, the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)); paragraph 1 of Schedule 8A was amended by Article 22 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)); Article 25A and Schedule 8A were further amended by section 6 of the Rates (Amendment) Act (Northern Ireland) 2009, 2009 c. 8 (N.I.)

(**2**) S.I. 1989/2405 (N.I. 19)

(**3**) S.I. 2003/431 (N.I. 9)

(**4**) Article 25B and Schedule 8B were inserted by Article 5 of, and Schedule 2 to, the Rates (Amendment) (Northern Ireland) Order 2004 and were amended by Article 14 of, and paragraph 8 of Schedule 1 and Schedule 2 to, the Rates (Amendment) Act (Northern Ireland) 2009

(b) a department of the Government of the United Kingdom;

"qualifying industrial hereditament" means any hereditament other than a retail hereditament in relation to which all buildings comprised in the hereditament are constructed or adapted—

(a) in the course of a trade or business; and

(b) for one or more of the following purposes, or one or more such purposes and one or more purposes ancillary thereto—

(i) the manufacture, repair or adaptation of goods or materials;

(ii) the working or processing of minerals;

(iii) the generation of electricity; and

"retail hereditament" means any hereditament where any building or part of a building comprised in the hereditament is constructed or adapted for the purpose of the retail provision of goods or services on or from the hereditament.

(2) Subject to paragraph (3), where a hereditament which has been unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than six weeks beginning with and including that day, then for the purposes of ascertaining whether the hereditament has been continuously unoccupied for a period mentioned in paragraph 1 or 3 of the Schedule, it shall be treated as having been unoccupied on that day and throughout the period.

(3) Paragraph (2) shall not apply to any part of a hereditament in respect of which it appears that, when next in use, it will be used for the purposes of a private dwelling.

(4) For the purposes of paragraphs 1 and 3 of the Schedule, a hereditament which has not previously been occupied shall be treated as becoming unoccupied—

(a) on the completion day; or

(b) where sub-paragraph (a) does not apply, on the day on which the hereditament is first shown in a valuation list.

(5) For the purposes of paragraph 2 of the Schedule, a hereditament which has not previously been occupied shall be treated as becoming unoccupied—

(a) on the completion day; or

(b) where sub-paragraph (a) does not apply, on the day on which the hereditament is first shown in a valuation list,

except that where a day mentioned in sub-paragraph (a) or (b) is before 1st October 2011, the hereditament shall be treated as becoming unoccupied on 1st October 2011.

Hereditaments in respect of which a person is liable for the unoccupied property rate

3. The class of hereditament prescribed for the purposes of Article 25A(2)(a) of, and paragraph 1(1)(a) of Schedule 8A to, the Rates (Northern Ireland) Order 1977 consists of any hereditament included in a valuation list—

(a) which consists of a building, or any part of a building, together with any land ordinarily used, or intended for use, for the purposes of that building or part; and

(b) which does not fall within a class of hereditament described in the Schedule.

Revocation

4. The Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007(**5**) and the Non-Domestic Rating (Unoccupied Hereditaments) (Amendment) Regulations (Northern Ireland) 2010(**6**) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 15th February 2011

L.S.

Brian McClure
A senior officer of the Department of Finance and Personnel

(**5**) S.R. 2007 No. 119 as amended by S.R. 2010 No. 37
(**6**) S.R. 2010 No. 37