STATUTORY RULES OF NORTHERN IRELAND

2007 No. 119

RATES

The Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007

Made - - - -	*1st March 2007*
Coming into operation	*1st April 2007*

The Department of Finance and Personnel(**1**), 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(**2**), makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

Interpretation

2.—(1) In these Regulations—

"the 1989 Order" means the Insolvency (Northern Ireland) Order 1989(**3**);

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

"public body" means—

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

(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 such purposes ancillary thereto—

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

(**1**) Formerly the Department of Finance; *see* S.I. 1982/338 (N.I. 6) Article 3

(**2**) 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))

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

(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) 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 2 of the Schedule, it shall be treated as having been unoccupied on that day and throughout the period.

(3) For the purposes of paragraphs 1 and 2 of the Schedule, a hereditament which has not previously been occupied shall be treated as becoming unoccupied on the day for which the hereditament is first shown in a valuation list.

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 NAV 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) to which none of the conditions set out in the Schedule applies.

Revocation

4. The Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004(**4**) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 1st March 2007

L.S.

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

(**4**) S.R. 2004 No. 153