STATUTORY RULES OF NORTHERN IRELAND

2007 No. 30

RATES

The Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2007

Made - - - - *22nd January 2007*

Coming into operation *1st April 2007*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred by Article 25A(3A) of the Rates (Northern Ireland) Order 1977(**2**), makes the following Regulations:

Citation and commencement

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

Liability to unoccupied rate for hereditaments with both a capital value and a net annual value

2. Where a hereditament has both a capital value and a net annual value, a person shall not be chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 in respect of its capital value.

(**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 was inserted by Article 4(1) of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) and amended by Article 21 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))