STATUTORY RULES OF NORTHERN IRELAND

2004 No. 153

RATES

Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004

Made - - - -	*31st March 2004*
Coming into operation	*1st April 2004*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Article 25A(6) of, and paragraph 1 of Schedule 8A to, the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 and shall come into operation on 1st April 2004.

Interpretation

2. In these Regulations –

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

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

"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;

(ii) the working or processing of minerals;

(iii) the generation of electricity; and

(**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 the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4))

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

"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.

Property liable for unoccupied property rate

3.—(1) The class of hereditament prescribed for the purposes of Article 25A(2)(a) of, and paragraph 1 of Schedule 8A to, the Rates (Northern Ireland) Order 1977 consists of any specified hereditament within the meaning of Article 39A(3) of that Order –

(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 paragraph (2) applies.

(2) The conditions referred to in paragraph (1)(b) are that –

(a) the whole hereditament has, subject to paragraph (3), been unoccupied for a continuous period not exceeding three months;

(b) it is a qualifying industrial hereditament;

(c) the person entitled to possession is prohibited by law from occupying it or allowing it to be occupied;

(d) it is kept vacant by reason of action taken by or on behalf of the Crown, any public authority, dock authority or any district council with a view to prohibiting the occupation of the hereditament or to acquiring it;

(e) any building or part of a building comprising the hereditament or part of the hereditament is included in a list compiled under Article 42 of the Planning (Northern Ireland) Order 1991(**4**) or is the subject of a building preservation notice within the meaning of Article 42A of that Order;

(f) any building or part of a building comprising the hereditament or part of the hereditament is included in the Schedule of monuments compiled under Article 3(1) of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995(**5**);

(g) its rateable value is less than £2,000;

(h) the person entitled to possession is so entitled only in his capacity as the personal representative of a deceased person;

(i) there subsists in respect of the estate of the person entitled to possession a bankruptcy order within the meaning of Parts I and VIII to X of the 1989 Order;

(j) the person entitled to possession is so entitled in his capacity as a trustee under a deed of arrangement to which Chapter 1 of Part VIII of the 1989 Order applies;

(k) the person entitled to possession is a company which is subject to a winding-up order made under the 1989 Order or which is being wound up voluntarily under that Order;

(l) the person entitled to possession is so entitled in his capacity as liquidator by virtue of an order made under Article 98 or Article 123 of the 1989 Order;

(m) the person entitled to possession is the Foyle, Carlingford and Irish Lights Commission.

(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

(**4**) S.I. 1991/1220 (N.I. 11); Article 42A was inserted by Article 25 of the Planning (Amendment) (Northern Ireland) Order 2003 (S.I. 2003/430 (N.I. 8))
(**5**) S.I. 1995/1625 (N.I. 9)