



2014 CHAPTER 6

Power of Department of Finance and Personnel to require information

5.—(1) Article 26 of the Rates (Northern Ireland) Order 1977 (power of Department to require information as to ownership, etc.) is amended as follows.

(2) In paragraph (1)—

- (a) at the end of sub-paragraph (a) insert “and the date on which he acquired that interest”;
- (b) after sub-paragraph (c) insert—

“(cc) the date on which he began to occupy the hereditament;”.

(3) After paragraph (1) insert—

“(1A) The Department may, for the purposes of this Order, serve a notice on the owner of any hereditament requiring him to state to the Department in writing, within a period and in the manner specified in the notice—

- (a) the date on which he acquired ownership of the hereditament; and
- (b) the date, if any, on which he began to occupy the hereditament.”.

(4) In paragraph (2B)(a) after “(1)” insert “, (1A)”.