



2014 CHAPTER 6

Rating of owners instead of occupiers in certain cases

3 In Article 20 of the Rates (Northern Ireland) Order 1977 (rating of owners instead of occupiers in certain cases)—

(a) in paragraph (1)—

(i) in sub-paragraph (a), after “hereditament” insert “ (where the hereditament does not have a net annual value and a capital value) ”;

(ii) in sub-paragraph (b), for “£55,000” substitute “ £150,000 ”;

(ii) in sub-paragraph (c), for head (ii) substitute—

“(ii) its net annual value does not exceed £1,590;”;

(b) in paragraph (1A), for the words from “both conditions” to the end of that paragraph substitute “the conditions in sub-paragraphs (b) and (c) (ii) of paragraph (1) must be satisfied, but the condition set out in sub-paragraph (c)(i) of that paragraph does not apply in relation to such a hereditament.

Commencement Information

II S. 3 in operation at 1.4.2015 by S.R. 2014/305, art. 2(2)

Changes to legislation:

There are currently no known outstanding effects for the Financial Provisions Act (Northern Ireland) 2014, Section 3.