

## SCHEDULES

### SCHEDULE 1

Article 4(2)

SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 8A

“SCHEDULE 8A

### UNOCCUPIED HEREDITAMENTS

- 1.—(1) This Schedule applies to a hereditament if—
  - (a) it falls within a prescribed class;
  - (b) it is included in the valuation list; and
  - (c) it is a specified hereditament within the meaning of Article 39A(3) (hereditaments other than dwelling-houses, etc.).
- (2) A class may be prescribed by reference to such factors as the Department thinks fit.
- (3) Without prejudice to the generality of sub-paragraph (2), a class may be prescribed by reference to one or more of the following factors—
  - (a) the physical characteristics of the hereditaments;
  - (b) the fact that hereditaments have previously been unoccupied;
  - (c) the fact that persons entitled to possession of hereditaments fall within prescribed descriptions.
2. The amount which, apart from this paragraph, would be payable on account of a rate by virtue of Article 25A shall be reduced by 50 per cent.
- 3.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year by virtue of Article 25A.
  - (2) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for part only of the year shall, subject to the provisions of this Order, be liable to be charged with such part only of the total amount of the rate as bears to that amount the same proportion as the number of days in the part of the year during which he is so chargeable bears to the total number of days in the year.
  - (3) The liability of a person under sub-paragraph (2) is in addition to any liability of his under Article 19(2) (person in occupation for part only of the year).
  - (4) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for any part of the year may be assessed to the rate in accordance with the provisions of sub-paragraph (2) notwithstanding that any part of the year during which he was so chargeable ended before the rate was made.
  - (5) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A at any time after the rate is made may be assessed to and shall in the first instance be liable to pay by virtue of that Article—

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- (a) if he was so chargeable at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he became so chargeable subsequently, a proportion of that amount calculated on the basis that he will remain so chargeable until the end of the year;

but shall, if the part of the year during which he is so chargeable ends before the end of the year and he does not thereupon become liable to pay an amount under Article 19 by virtue of his occupation of the hereditament, be entitled to recover from the Department any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of sub-paragraph (2), except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) a person shall not be entitled to recover any such sum unless he makes an application in writing to the Department within three months after the end of the part of the year during which he is so chargeable;
- (iii) a person shall not be entitled to recover any sum in so far as he has previously recovered it from another person who is an incoming occupier or chargeable under Article 25A.

4. Where the name of any person liable to be rated under Article 25A is not known to the Department, it shall be sufficient to assess him to the rate by the description of “non-occupying ratepayer” in respect of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

5.—(1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31 will apply to the hereditament when it is next in occupation.

(2) Article 31 as it applies by virtue of sub-paragraph (1) shall have effect as if for paragraphs (3) and (4) there were substituted the following paragraphs—

“(3) If it appears to the Department that the hereditament will when next in occupation be used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by 65 per cent.

(4) If it appears to the Department that when next in occupation the hereditament will be shown in the valuation list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

- (a) so much of the amount payable as will be referable to the part of the net annual value shown in the valuation list as so apportioned, and
- (b) so much of that amount as will be referable to the remainder of the net annual value, and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by 65 per cent.”.

6.—(1) Article 31B (rate rebates for certain hereditaments used by institutions for the disabled) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31B will apply to the hereditament when it is next in occupation.

(2) Article 31B as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraphs (4) and (9) references to the occupier were references to the person chargeable to rates under Article 25A;

- (b) in sub-paragraphs (a) and (b) of paragraph (10) before the word “used” there were inserted the words “which it appears to the Department will when next in occupation be”.

7.—(1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain other purposes) shall have effect in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Commissioner or the district valuer that Article 41 will apply to the hereditament when it is next in occupation.

(2) Accordingly Article 41 as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraph (1) for the words “the Commissioner or the district valuer is satisfied that a hereditament is” there were substituted the words “it appears to the Commissioner or the district valuer that a hereditament in respect of which a person is chargeable to rates under Article 25A will when next in occupation be”; and
- (b) references in paragraphs (3) to (10) to the use or to the occupation of the hereditament shall be construed as references to the use or to the occupation of the hereditament which it appears to the Commissioner or the district valuer will be the use or occupation of the hereditament when it is next in occupation.

8.—(1) In relation to a hereditament in respect of which a person is chargeable to rates under Article 25A, references in Articles 45 to 59 to the occupier shall be construed as references to that person.

(2) If it is not practicable after reasonable enquiry to ascertain the name or address of that person, section 24(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if for paragraph (e) there were substituted—

- “(e) if it is not practicable after reasonable enquiry to ascertain the name or address of a person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 on whom the document should be served, by addressing the document to him by the description “Person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977” and by affixing it, or a copy of it, to some conspicuous part of the hereditament in respect of which he is so chargeable.””

## SCHEDULE 2

### SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 8B

#### “SCHEDULE 8B

#### NEW BUILDINGS (COMPLETION DAYS)

##### *Completion notices*

1.—(1) If it appears to the Department that the work remaining to be done on a new building is such that the building can reasonably be expected to be completed within three months, the Department may serve a completion notice on the person entitled to possession of the building.

(2) If it appears to the Department that a new building has been completed the Department may serve a completion notice on the person entitled to possession of the building.

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(3) The Department may withdraw a completion notice by serving on the person entitled to possession of the building a subsequent completion notice.

(4) Where an appeal under paragraph 4 has been brought against a completion notice, the power conferred by sub-paragraph (3) shall only be exercisable with the consent in writing of the person entitled to possession of the building to which the notice relates.

(5) The power conferred by sub-paragraph (3) shall cease to be exercisable in relation to a completion notice once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(6) The Department shall not serve a completion notice if it appears to the Department that the building is, or when next in use will be, used wholly for the purposes of a private dwelling.

2.—(1) A completion notice shall—

- (a) specify the building to which it relates; and
- (b) state the day which the Department proposes as the completion day in relation to the building.

(2) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates is not completed, the Department shall propose as the completion day such day, not later than 3 months from the day on which the notice is served, as the Department considers is a day by which the building can reasonably be expected to be completed.

(3) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates has been completed, the Department shall propose as the completion day the day on which the notice is served.

#### *Determination of completion day*

3.—(1) If the person on whom a completion notice is served agrees in writing with the Department that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.

(2) Where such an agreement as is mentioned in sub-paragraph (1) is made, the completion notice relating to the building shall be deemed to have been withdrawn.

4.—(1) A person on whom a completion notice is served may, not later than twenty-eight days from the date of service on him of the notice, appeal to the Commissioner against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.

(2) Where a person appeals against a completion notice and the appeal is not abandoned or dismissed, the completion day shall be such day as the Commissioner shall determine.

5. Where a completion notice is not withdrawn and no appeal under paragraph 4 is brought against the notice or any appeal under that paragraph is abandoned or dismissed, the day stated in the notice shall be the completion day in relation to the building.

#### *Appeals*

6.—(1) An appeal under paragraph 4 shall be instituted by a notice of appeal—

- (a) signed by the appellant; and
- (b) stating the reasons for objecting to the completion notice.

(2) The appellant may, at any time before the Commissioner's decision on the appeal has been issued, abandon the appeal by serving a notice in that behalf on the Commissioner.

**7.—(1)** Without prejudice to Article 53 as it applies by virtue of paragraph 8(1), where an appeal is made to the Commissioner under paragraph 4, the Commissioner shall investigate the subject matter of the appeal and shall review the completion notice.

(2) In the course of his investigation the Commissioner shall afford to every person who appears to him to be concerned therewith an opportunity to comment on the subject matter of the appeal and to furnish oral or other evidence respecting it.

(3) Without prejudice to sub-paragraph (2), the Commissioner may obtain information from such persons and in such manner and make such inquiries as he considers appropriate, and may call for a report from any suitably qualified person.

(4) Where the Commissioner—

- (a) dismisses an appeal; or
- (b) determines a day under paragraph 4(2),

he shall serve notice of the dismissal or, as the case may require, a statement of his reasons for making that determination, on

- (i) the appellant;
- (ii) the Department; and
- (iii) every other person who submitted comments or furnished evidence to the Commissioner in connection with the appeal.

**8.—(1)** Article 53 (power of Commissioner to transfer appeal to Lands Tribunal) shall, subject to sub-paragraph (2), apply to an appeal made to the Commissioner under paragraph 4 as it applies to an appeal made to him under Article 51.

(2) In Article 53 as it applies by virtue of sub-paragraph (1), paragraph (2)(a) shall have effect as if for the words from "Article 54" to "under that Article" there were substituted the words "paragraph 4 of Schedule 8B".

**9.** The appellant may appeal to the Lands Tribunal from a decision of the Commissioner on an appeal under paragraph 4 and the Lands Tribunal may make any decision that the Commissioner might have made.

#### *Position pending appeal*

**10.—(1)** Where an appeal under paragraph 4 is brought against a completion notice, then in relation to any time when the appeal is pending Article 25A shall apply by virtue of Article 25B(4) as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(2) Regulations shall provide for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.

(3) Regulations under sub-paragraph (2) may include—

- (a) provision requiring payments or repayments to be made; and
- (b) provision as to the recovery (by deduction or otherwise) of sums due.

(4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

*Supplementary*

**11.—**(1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.

(2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

**12.—**(1) In this Schedule—

“building” includes part of a building; and

“completion notice” means a notice under paragraph 1.

(2) References in this Schedule to a new building shall be construed in accordance with Article 25B(6)(b).”.

SCHEDULE 3

Article 9(1)

AMENDMENTS

*The principal Order*

**1.** In Article 2(2) (interpretation)—

(a) at the appropriate places in alphabetical order, insert the following definitions—

““factory” has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965 (c. 20);”;

““mine” has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 (c. 6) and includes anything which by virtue of that section is deemed to form part of a mine;”;

““quarry” has the meaning assigned to it by Article 2(2) of the Quarries (Northern Ireland) Order 1983 (NI 4) and includes anything which by virtue of that Article is deemed to form part of a quarry;”;

(b) in the definition of “public utility undertaking”, for “a public supply undertaking or” substitute—

“(a) any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or for the treatment of sewage, or to any one or more undertakings carried on under any statutory provision (including such a provision contained in or made under a local or personal Act or an Act confirming a provisional order); or”.

(b)

**2.—**(1) Article 13 (effect of alteration in valuation list) shall be amended as follows.

(2) In paragraph (1)—

(a) in sub-paragraph (a)(iii) after “come into occupation” insert “or become rateable under Article 25A”;

(b) in sub-paragraph (c)—

- (i) in heads (i) and (ii) after “structural alterations” insert “and has not become rateable under Article 25A”; and
  - (ii) after “date on which the new or altered hereditament came into occupation” insert “(or became rateable under Article 25A if earlier)”.
- (3) After paragraph (5) insert the following paragraph—
  - “(5A) For the purposes of paragraph (1)(a)(iii) and (c) a hereditament becomes rateable under Article 25A on the date on which a person becomes chargeable to rates under that Article in respect of the hereditament.”.
- (4) In paragraph (6) after “Article 21” add “and a person who is chargeable to rates under Article 25A”.
- 3.** In Article 15(1) (refund of overpayments), after “31(5)(a)” insert “and paragraph 3 of Schedule 8A”.
- 4.** In Article 19(4)—
  - (a) after “paragraph (2)” insert “and paragraph 3(2) of Schedule 8A”;
  - (b) in sub-paragraph (ii), after “hereditament” insert “or chargeable to rates in respect of the hereditament by virtue of Article 25A, whichever is the later”.
- 5.** In Article 33(1) (limitation of liability of certain owners), after “Article 26(2)” insert “or (2A)”.
- 6.** In Article 37A(2)(b) (Crown property), after “owner of the hereditament” add “or is entitled to possession of it”.
- 7.** In Article 42(1) (hereditaments distinguished in valuation list as exempt from rates)—
  - (a) in sub-paragraph (a) for “Foyle Fisheries Commission” substitute “Foyle, Carlingford and Irish Lights Commission”; and
  - (b) sub-paragraph (b) (which relates to an exemption which has been repealed) and the immediately preceding “and” shall cease to have effect.
- 8.** In Article 56 (supplementary provisions as to alterations, etc.)—
  - (a) in paragraph (2) for “Where” substitute “Subject to paragraph (2A), where”;
  - (b) after paragraph (2) insert—
    - “(2A) Paragraph (2) shall not apply in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A.”.
- 9.** In Article 60 (offences)—
  - (a) in paragraphs (1) and (3), for “26(1) or (2)” substitute “26”;
  - (b) in paragraphs (4) and (5), after “Article” insert “26A or”.
- 10.**—(1) Schedule 12 (basis of valuation) shall be amended as follows.
  - (2) In Part III (hereditaments containing plant or machinery), in paragraph 5, after “occupier of” insert “, or person chargeable to rates under Article 25A in respect of,”.
  - (3) In Part V (land used for exhibiting advertisements)—
    - (a) at the end of paragraph 2 add “unless but for that use it would be rateable under Article 25A”;
    - (b) in paragraph 3(ii)—
      - (i) at the beginning insert “either”;
      - (ii) at the end add “or is not so occupied and but for that use would be rateable under Article 25A”.

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11. In Part III of Schedule 16 (transitional provisions, etc.), in paragraph 2 (the Commissioner, Deputy Commissioner and district valuers)—

- (a) in sub-paragraph (1), after “occupier of” insert “, or is chargeable to rates under Article 25A in respect of,”;
- (b) in sub-paragraph (2), after “occupies” add “or is so chargeable”.

## SCHEDULE 4

### REPEALS

Title	Extent of repeal
Rates (Northern Ireland) Order 1977 (NI 28).	In Article 42(1), sub-paragraph (b) and the immediately preceding word “and”.  Schedule 2.  In Schedule 7— paragraph 4; in paragraph 4B(1), the words “paragraph 4 or”, the words “industrial purposes or” in both places where they occur, and head (za).  In Schedule 14— paragraph 1(a); paragraph 2.
Quarries (Northern Ireland) Order 1983 (NI 4).	In Schedule 1, paragraph 5.
Rates (Amendment) (Northern Ireland) Order 1994 (NI 11).	Article 5(3).
Rates (Amendment) (Northern Ireland) Order 1996 (NI 25).	Article 8.
Rates (Amendment) (Northern Ireland) Order 1998 (NI 22).	In Schedule 2, paragraph 9.