
EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Article 25A of the Rates (Northern Ireland) Order 1977, as amended, rates are payable on unoccupied properties that fall within a class prescribed by regulations. The Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 (“the 2004 Regulations”) prescribed a class consisting of all non-domestic buildings or parts of buildings except those which complied with any of the conditions set out in regulation 3(2) of those Regulations.

These Regulations revoke and re-enact the 2004 Regulations. In addition to drafting amendments, they make the following changes—

- (a) they take account of the introduction of the NAV valuation list for non-domestic properties (regulation 3);
- (b) they provide that a property unoccupied for not more than twelve months does not give rise to a charge to the unoccupied property rate if the person entitled to possession of the property throughout the period is a company limited by guarantee which provides accommodation and support services for a trade or business and is funded in respect of its capital costs, in whole or in part, by a public body (paragraph 2 of the Schedule).