

2013 No. 47

RATES

**The Rates (Unoccupied Hereditaments) (Amendment)
Regulations (Northern Ireland) 2013**

Made - - - - *6th March 2013*

Coming into operation - *1st April 2013*

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 25A(6) of, and paragraph 1(1) to (3) of Schedule 8A to, the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. These Regulations may be cited as the Rates (Unoccupied Hereditaments) (Amendment) Regulations (Northern Ireland) 2013 and shall come into operation on 1st April 2013.

Amendment of the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011

2. In paragraph 2(1)(a)(iv) of the Schedule to the Rates (Unoccupied Hereditament) Regulations (Northern Ireland) 2011(b) for the words “eighteen months” there shall be substituted the words “thirty months”.

Sealed with the Official Seal of the Department of Finance and Personnel on 6th March 2013



Brian McClure

A senior officer of the Department of Finance and Personnel

(a) S.I. 1977/2157 (N.I. 28); Article 25A and Schedule 8A were inserted by Article 4 of, and Schedule 1 to, the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)); paragraph 1 of Schedule 8A was amended by Article 22 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)); Article 25A and Schedule 8A were further amended by section 6 of the Rates (Amendment) Act (Northern Ireland) 2009 (2009 c.8 (N.I.))

(b) S.R. 2011 No. 36

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend paragraph 2 of the Schedule to the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 (S.R. 2011 No. 36) to provide that the temporary exemption from unoccupied rates for a developer who is entitled to possession of a domestic hereditament, which first appeared in the valuation list before 1st April 2012 and has never been occupied, is extended from eighteen months to thirty months.

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