

2014 No. 69

RATING

**The Rates (Unoccupied Hereditaments) (Amendment)
Regulations (Northern Ireland) 2014**

Made - - - -

5th March 2014

Coming into operation -

1st April 2014

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) 2014 and shall come into operation on 1st April 2014.

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

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

Revocation

3. The Rates (Unoccupied Hereditaments) (Amendment) Regulations (Northern Ireland) 2013(c) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 5th March 2014

(L.S.)

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 sections 6 and 17 of, and paragraph 7 of Schedule 1 to, the Rates (Amendment) Act (Northern Ireland) 2009 (2009 c.8 (N.I.))

(b) S.R. 2011 No. 36 as amended by S.R. 2013 No. 47 and S.R. 2013 No. 80

(c) S.R. 2013 No. 47

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).

Regulation 2 provides 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 thirty months to forty two months.

Regulation 3 revokes the Rates (Unoccupied Hereditaments) (Amendment) Regulations (Northern Ireland) 2013.

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