EXPLANATORY MEMORANDUM TO

The Rates (Appeals) (Amendment) Regulations (Northern Ireland) 2011

S.R. 2011 No. 378

1. Introduction

1.1. This Explanatory Memorandum has been prepared by the Department of Finance and Personnel ("the Department") to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.

1.2. The Statutory Rule is made under Article 54(4) of the Rates (Northern Ireland) Order 1977 ("the 1977 Order") and is subject to the negative resolution procedure.

2. Purpose

2.1. These Regulations amend the Rates (Appeals) Regulations (Northern Ireland) 2007 ("the principal Regulations") to provide that an appeal may be made to the Northern Ireland Valuation Tribunal from a decision of the Commissioner of Valuation for Northern Ireland on an appeal against a building completion notice where that decision concerns a building which is, or when next in use is likely to be, used wholly for the purposes of a private dwelling.

2.2. Regulation 1 contains the citation and commencement provisions.

2.3. Regulation 2 amends the Schedule to the principal Regulations as mentioned in paragraph 2.1. above.

3. Background

3.1. The rating of empty homes was introduced on 1 October 2011 by virtue of the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011, S.R. 2011 No. 36. The provisions enabling the Department to specify, for the purposes of unoccupied rating, a completion day for a new building was also extended to private dwellings on 1 October 2011 by virtue of the coming into operation of section 14 of, and paragraphs 8 and 10 of Schedule 1 to, the Rates (Amendment) Act (Northern Ireland) 2009 on that date. Specification of a completion day is by completion notice served on a person entitled to possession of a new building and, under paragraph 4 of Schedule 8B to the 1977 Order, such a person may appeal against the notice to the Commissioner of Valuation for Northern Ireland and, if dissatisfied with the Commissioner's decision, may further appeal to the Northern Ireland Valuation Tribunal in cases prescribed by Regulations, and the Lands Tribunal in other cases.

3.2. These Regulations provide that where a decision of the Commissioner being appealed against concerns a building which is, or when next in use is likely to be, used wholly for the purposes of a private dwelling, the appeal shall be to the Northern Ireland Valuation Tribunal.

4. Consultation

4.1. Consultation on the detailed policy for the rating of empty homes was undertaken between May and August 2008 and the way forward subsequently set out in a consultation report in 2009. Further details on the consultation paper and subsequent consultation report can be found on the Rating Review website at www.dfpni.gov.uk/rating-review.

4.2. No additional consultation is deemed necessary in relation to this provision which occurs as a result of wider policy decisions on the rating of empty homes.

5. Equality Impact

5.1. It is the Department's assessment that there are no new equality impact implications in respect of this Rule.

6. Regulatory Impact

6.1. The impact of this Statutory Rule is subsumed within the overall impact of vacant rating policy in Northern Ireland. In respect of the rating of empty homes, this Rule replicates existing vacant rating provision to support the implementation of that policy. This Rule is part of a series of statutory rules, which were required to implement the policy to rate empty homes.

7. Financial Implications

7.1. This Statutory Rule will slightly increase the workload of the Northern Ireland Valuation Tribunal but the precise financial implications of this will depend on the number of appeals made to the Tribunal.

8. Section 24 of the Northern Ireland Act 1998

8.1. It is the view of the Department that these Rules are compatible with section 24 of the Northern Ireland Act 1998.

9. EU Implications

9.1. Not applicable.

10. Parity or Replicatory Measure

10.1. Not applicable.

11. Additional Information

11.1. Not applicable.