



Non-domestic Vacant Rating

Since 1st April 2004, the rating of vacant non-domestic property has been in place to encourage properties to be brought back into use.

Rates are not payable for **three** months from either the date a non-domestic property becomes empty or the date Land & Property Services (LPS) has determined as a completion day. This is applied automatically. After the three month free period, rates will be billed at 50% of the normal occupied amount.

Please note that the property must previously have been occupied for at least six weeks before a three month free period can be applied.

Below are some answers to frequently asked questions about non-domestic vacant rating.

If you require this fact sheet in a different language or format, please dial **0300 200 7801** (calls charged at local rate). Dial **18001 0300 200 7801** for Text Relay.

What is meant by vacant?

Generally a property will be considered vacant for rating purposes where it is unoccupied, unfurnished and not used for storage purposes.

Who will have to pay non-domestic vacant rates?

The person entitled to possession of the property — this is usually the owner but may be the leaseholder. This person is also responsible for informing LPS of any changes which may affect eligibility to an exclusion from rates.

How are non-domestic properties valued?

A non-domestic property is assessed on the basis of its rental value — known as the net annual value (NAV). Some non-domestic properties require specialist assessment to reflect particular characteristics for example; schools, licensed premises and factories. Each property is valued in line with other comparable properties in the area. LPS will classify and distinguish (describe) a property according to its characteristics. This description will be set in line with the principle that property should be valued in its current state and as if it were put to its best use. You must inform LPS if there are any physical alterations to the property or changes in the use of the property which may affect the valuation.

Is there a threshold to which non-domestic vacant rating applies?

Any empty property with a rateable net annual value (NAV) below £2000 will not be charged rates. This is automatically applied and does not require an exclusion application form.

Are rates payable on vacant land?

It depends. For vacant property rates to be charged there must be a vacant building. Anyone owning or leasing disused car parks and yards may be charged occupied rates.

I don't think my property would be able to command a rent in its current physical state. What should I do?

Persons entitled to possession of derelict buildings who believe that their property is not capable of commanding a rent in its existing state should contact LPS Valuation on our helpline **0300 200 7801** (calls charged at local rate). You can apply to your local district valuer for a review of your property assessment. Please note that you must continue to pay your rates bill while there is an ongoing application for a re-valuation of your property — you will be refunded any overpayment.

WRITE TO US AT:

Land & Property Services

Application Based
Rate Relief Team
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

VISIT OR TELEPHONE:

Visit

www.nibusinessinfo.co.uk/rates

Dial **0300 200 7801** (calls charged at local rate) and ask for the Application based Rate Relief Team

If outside NI, dial
+44 28 9049 5794

Text relay

18001 0300 200 7801

LPS APPLICATION FOR EXCLUSION FROM NON-DOMESTIC VACANT RATING (NDVR)



NOTES:

- Definitions of exclusion categories have been provided for your information. Please read these carefully before completing the form.
- You must complete a separate application form for each property you wish to apply for.
- You must provide all necessary information and documentation to support your application — if you do not supply this information your application will be rejected.
- We will acknowledge receipt of your application within 10 working days.
- Please complete in CAPITAL LETTERS using black ink.

SECTION 1 – DETAILS OF PROPERTY

Ratepayer ID*

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Occupancy ID*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Account ID*

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

*These reference numbers will be found on the rate bill.

Address of property for which you are claiming an exclusion:

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Postcode

When did the property become vacant?

DD/MM/YYYY

Is the property now occupied?

Yes No

If **Yes**, when did the property become occupied?

DD/MM/YYYY

Who is occupying the property?

Owner's surname

--

Owner's first name(s)

--

Owner's address

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Postcode

SECTION 2 – CLAIMANT’S DETAILS

Please state capacity in which submitted (**tick one**). Owner Leaseholder Other
(If **Other**, please specify)

Claimant surname

Claimant first name(s)

Correspondence address

Postcode

Business telephone number

Mobile telephone number

Email address

Are you a Registered Company? Yes No

If **Yes**, please state Registered Company name and Registered Office address.

Registered Company name

Registered Office address

Postcode

SECTION 3 – EXCLUSION CATEGORY

- Select the appropriate exclusion category (only one) from the list on the following pages.
- Please note that all exclusions are governed by the principle that property should be valued in its current state and as if it were put to its best use. This means that we will only consider the condition and distinguishment (use) of the property that is relevant to the application period.
- Refer to the guidance notes for definitions of each exclusion.
- Remember to include the required documentation with the application.

TICK ONE

Exclusion Category	Definition	Evidence
<input type="checkbox"/> Qualifying Industrial Hereditament* * Hereditament is a rateable property	A property that has been constructed or adapted in the course of a trade or business for one or more of the following purposes. <ol style="list-style-type: none"> 1. The manufacture, repair or adaptation of goods or materials. 2. The working or processing of minerals. 3. The generation of electricity. 	Evidence must be provided to show that the property was constructed or adapted for one of the three purposes.
<input type="checkbox"/> Any occupation is prohibited by law	Occupation of a non-domestic property has been prohibited by a relevant law or court order.	Written confirmation detailing the specific reason(s) and precise legislative basis why occupation is prohibited by law, eg evidence from the body or legal authority with the legal authority to prohibit occupation.
<input type="checkbox"/> Any occupation is prohibited by a public authority	A non-domestic property is vacant due to action taken by or on behalf of a public authority with a view to prohibiting its occupation or to acquiring it.	Written third party evidence from the public body including detail of action taken and purpose.
<input type="checkbox"/> Local Enterprise Agency (LEA)	LEAs are limited companies funded in whole or in part by a public body to support and provide accommodation for small business development. Exclusions can be granted for 12 months on properties that became vacant on or after 1st April 2007.	No evidence required. If not registered with Enterprise Northern Ireland we will need evidence that criteria are met.
<input type="checkbox"/> Property is a listed building or is the subject of a Building Preservation Notice	If the property or part of a property is included in a list compiled under Article 42 of the Planning (Northern Ireland) Order 1991(b) or is the subject of a building preservation notice within the meaning of Article 42A of that Order.	Written confirmation from the Northern Ireland Environment Agency. You must provide the Historic Building number with this.
<input type="checkbox"/> Property is a Historic Monument	If the property or part of the property is included in the Schedule of Monuments compiled under Article 3(1) of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995(c).	Written confirmation from the Northern Ireland Environment Agency.

Exclusions continue on page 4

**TICK
ONE**

Exclusion Category	Definition	Evidence
<input type="checkbox"/> Property is the responsibility of the Personal Representatives of a Deceased Person.	The personal representative(s) is the person(s) who administers the deceased person's estate. An exclusion may be granted if they are entitled to possession of the property only in their capacity as the personal representative of the deceased person.	Written confirmation from a practising solicitor or personal representative detailing: <ul style="list-style-type: none">• Name of deceased• Date of death• Name of personal representative• Confirmation that the estate has yet to be settled• Proof of ownership demonstrating that the property remains in the ownership of the deceased
<input type="checkbox"/> Trustee Under Deed of Arrangement	An exclusion may be granted if they are entitled to possession of the property in their capacity as a trustee under a deed of arrangement to which Chapter 1 of Part VIII of the Insolvency (Northern Ireland) Order 1989 applies.	Written confirmation from the trustee of their appointment and that they are the person entitled to possession.
<input type="checkbox"/> Liquidator	If the person entitled to possession is entitled to possession of the property in their capacity as liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency (Northern Ireland) Order 1989, they may be granted an exclusion.	Written confirmation from the liquidator of their appointment, date of liquidation and that they are the person entitled to possession.
<input type="checkbox"/> Company in Administration	If the person entitled to possession is a company which is subject to an Administration Order, made under the 1989 Order, they may be granted an exclusion from 1st April 2010.	Written confirmation that the company is in administration, detailing the date of administration and that the company is entitled to possession. This can only be awarded from 1st April 2010.
<input type="checkbox"/> Foyle, Carlingford and Irish Lights Commission	If a property, other than a fishery, where the Foyle, Carlingford and Irish Lights Commission under the North/South Co-operation (Implementation Bodies) Order 1999 is entitled to possession, they may be granted an exclusion.	Written confirmation from the Commission detailing possession.
<input type="checkbox"/> Bankruptcy Order	If the person entitled to possession of the property is subject to a Bankruptcy Order, within the meaning of Parts I and VIII to X of the 1989 Order, they may be granted an exclusion.	Written confirmation of the date the order was in place, the bankruptcy reference order and that the person subject to the order is the person entitled to possession.
<input type="checkbox"/> Insolvency or Winding-up Order	If the person entitled to possession of the property is subject to a winding-up order made under the 1989 Order, or, is being voluntarily wound up under the 1989 Order, they may be granted an exclusion.	Written confirmation of the date the order was in place and the full name of the insolvency practitioner and the registered office address.

SECTION 4 – DECLARATION

I wish to apply for an exclusion from non-domestic vacant rating as indicated above as per the Rates (NI) Order 1977.

1. I confirm that the property for which I am applying for an exemption from non-domestic vacant rating is vacant.
2. The information I have provided in this application is true and complete. If I give any information which I know to be false I understand that I shall be liable on summary conviction to a fine.
3. I am aware that I must inform Land & Property Services (LPS) if there are any changes in the circumstances relating to the exclusion.
4. I confirm that I give my consent for LPS to seek and use further information from other sources to assess this application.

Claimant signature

Date

Claimant name In BLOCK CAPITALS

Position in company

Data Protection

LPS collects and stores information for the purposes of rating, valuation, mapping and land registration in Northern Ireland. LPS will use and disclose/share the information you provide in full compliance with the Data Protection Act 1998 and the Department of Finance's Data Protection Policy.

Please be aware that LPS or an agent acting on its behalf may carry out an inspection of the property to confirm that it is empty and unused. If the property is found to be occupied or used the award will be withdrawn.

LPS will carry out periodic reviews of all exclusion awards made. You will be required to produce evidence that the property was empty and unused while the exemption was in place. Failure to do so will result in the award being withdrawn.

FOR INFORMATION

You should continue to pay your rate account while your application is being considered.

This will enable you to reduce the amount owing if your application is unsuccessful. If your application for relief is successful, monies already paid will be refunded if appropriate.

**PLEASE
RETURN THIS
COMPLETED
FORM TO:**

Land & Property Services

Application Based
Rate Relief Team
Lanyon Plaza
7 Lanyon Place
Town Parks
BELFAST, BT1 3LP

CONTACT US

Dial **0300 200 7801**
(calls charged at local rate)
and ask for the Application
Based Rate Relief Team
If outside UK, dial
+44 28 9049 5794
Text Relay
18001 0300 200 7801



Land &
Property
Services
Seirbhísí
Talún &
Maoinne



Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk