



**Article 25A of the Rates (Northern Ireland) Order, 1977  
(as inserted by Article 4 of the Rates (Amendment) (Northern Ireland) Order 2004)**

**APPLICATION FOR EXEMPTION FROM NON DOMESTIC VACANT RATING  
A SEPARATE APPLICATION IS REQUIRED FOR EACH PROPERTY YOU ARE MAKING  
APPLICATION FOR**

**Ratepayer ID\*:** \_\_\_\_\_

(if available)

**Account ID\*:** \_\_\_\_\_

(if available)

**Property Address:** \_\_\_\_\_

**Property Description\*:** \_\_\_\_\_

(if available)

**PLEASE PROVIDE THE FOLLOWING INFORMATION:**

**Name and Address of Applicant:** \_\_\_\_\_

\_\_\_\_\_

**Name and Address of Owner:** \_\_\_\_\_

\_\_\_\_\_

**If The Owner Is a Registered Company Please State The Registered Office Address:**

\_\_\_\_\_

**Contact Telephone Number:** \_\_\_\_\_

**E-Mail Address:** \_\_\_\_\_

**Date Property Became Unoccupied, If Within The Previous 12 Months:** \_\_\_\_\_

**\* This can be obtained from the top right hand corner of your Rate Demand.**



**PLEASE INDICATE WHICH TYPE OF EXEMPTION YOU ARE APPLYING FOR (THE GUIDANCE NOTES ENCLOSED WITH THIS FORM PROVIDES INFORMATION ON THE DIFFERENT TYPES OF EXEMPTIONS)**

**THE PROPERTY IS AN INDUSTRIAL HEREDITAMENT:** A separate application form should be completed for this exemption. This can be obtained from the Rating Services Internet site or by contacting the Non Domestic Vacant Rating Team on 0800 9800 819 or 02890 252502.

**OCCUPATION IS PROHIBITED BY LAW:** Please state the reason occupation is prohibited and by whom.

---

**OCCUPATION IS PROHIBITED BY THE CROWN:** Please state the reason occupation is prohibited and by whom.

---

**THE PROPERTY IS A LISTED BUILDING OR IS THE SUBJECT OF A BUILDING PRESERVATION NOTICE:** Please provide us with the Historic Building (HB) reference number (allocated by Environment and Heritage Service) and forward a copy of the preservation notice (if available).

---

**THE PROPERTY IS A HISTORIC MONUMENT:** Please provide us with the Sites and Monument Record (SMR) reference number (allocated by Environment and Heritage Service).

---

**THE PROPERTY IS THE RESPONSIBILITY OF THE PERSONAL REPRESENTATIVES OF A DECEASED PERSON:** Please provide the following information.

Name of The Deceased: \_\_\_\_\_

Date of Death: \_\_\_\_\_

Executor/Solicitors Name and Address: \_\_\_\_\_

---

**BANKRUPTCY ORDER:** Please state the date you became bankrupt and the bankruptcy reference number.

---

**TRUSTEE UNDER DEED OF ARRANGEMENT:** Please provide evidence of the deed of arrangement.

**INSOLVENCY ORDER:** Please state the full name of the company and the registered office address.

---

**LIQUIDATOR:** Please provide evidence of your appointment as liquidator.

**FOYLE, CARLINGFORD AND IRISH LIGHTS COMMISSION:** Please provide proof of entitlement to possession of the hereditament.

**DECLARATION**

I understand that Rating Services may contact third parties to verify information contained in this form under Article 25A of the Rates (Northern Ireland) Order 1977, as inserted by Article 4 of the Rates (Amendment) (Northern Ireland) Order 2004.

**Signed** \_\_\_\_\_

**Print Name** \_\_\_\_\_

**Capacity In Which Signed (If Applicable)** \_\_\_\_\_

**Date** \_\_\_\_\_

**Data Protection**

As a registered Data Controller, Rating Services will only process your personal data/information in accordance with the Data Protection Act 1998.

Return To:     Rating Services  
                  Non Domestic Vacant Rating Team  
                  3<sup>rd</sup> Floor  
                  Londonderry House  
                  21 – 27 Chichester Street  
                  Belfast  
                  BT1 4JB

If you have any queries relating to the completion of the form please contact us on 0845 300 6360.

A copy of this form is available in any Regional Rating Services Office and on the website at [www.lpsni.gov.uk](http://www.lpsni.gov.uk).

## **NON-DOMESTIC VACANT RATING - GUIDANCE ON EXEMPTIONS**

Non-domestic properties with a rateable value of £2,000 and greater, which are unoccupied will be liable to vacant rating. Rates are charged at 50% of the full rates bill after the property has been vacant for 3 months.

Certain categories of non-domestic properties will qualify for exemption from vacant rating as detailed below:

### **The property is an industrial hereditament**

A Qualifying Industrial property is defined in Regulation 2 of the Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 and means property that is constructed or suitable for use in the course of a trade or business and for one or more of the purposes mention in Paragraph (b) of the Regulations. It includes factories, mines and quarries but does not include retail premises, which are also defined in Regulation 2, or a warehouse, except where either of these is an integral part of an industrial complex. Vacant warehouses that are part of a retail distribution network are, therefore liable to the vacant rate.

### **Occupation is prohibited by law**

The person entitled to possession is prohibited by law from occupying it or allowing it to be occupied.

### **Occupation is prohibited by the crown, public authority, dock authority or district council**

It is kept vacant by reason of action taken by or on behalf of the Crown, any public authority, dock authority or any district council with a view to prohibiting the occupation of the hereditament or to acquiring it.

### **The property is a listed building or is the subject of a building preservation notice**

Any building or part of a building comprising the hereditament or part of the hereditament is included in a list compiled under Article 42 of the Planning (Northern Ireland) Order 1991 or is the subject of a building preservation notice within the meaning of Article 42A of that Order.

### **The property is a historic monument**

Any building or part of a building comprising the hereditament or part of the hereditament is included in a Schedule of monuments compiled under Article 3(1) of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995.

### **The property is the responsibility of the personal Representative of a deceased person**

The person entitled to possession is entitled to possession only in their capacity as the personal representative of a deceased person.

### **Bankruptcy order**

The subsists in respect of the person entitled to possession's estate a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency (Northern Ireland) Order 1989.

### **Trustee under deed of arrangement**

The person entitled to possession is entitled to possession of the hereditament 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.

### **Winding up order**

The person entitled to possession is a company which is subject to a winding-up order made under the Insolvency (Northern Ireland) Order 1989 or which is being wound up voluntarily under that Order.

### **Liquidator**

The person entitled to possession is entitled to possession of the hereditament in their capacity as liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency (Northern Ireland) Order 1989.

### **Foyle, Carlingford and Irish Lights Commission**

It is a hereditament, other than a fishery, where the Foyle, Carlingford and Irish Lights Commission under the North/South Cooperation (Implementation Bodies) Order 1999 is entitled to possession.



**Belfast / Eastern**  
Londonderry House  
21-27 Chichester Street  
Belfast  
BT1 4JB

**Office Manager: Dermot McKinney**

Tel No: 0845 300 6360  
Fax No: 028 9025 2724

**North Eastern**  
Academy House  
121a Broughshane Street  
Ballymena  
BT43 6EE

**Office Manager: Amanda Robinson**

Tel No: 0845 300 6360  
Fax No: 028 2566 4715

**Southern**  
16 West Street  
Portadown  
BT62 3ND

**Office Manager: Siobhan Murray**

Tel No: 0845 300 6360  
Fax No: 028 3839 6222

**North Western**  
Orchard House  
40 Foyle Street  
Londonderry  
BT48 6AT

**Office Manager: Catherine Maguire**

Tel No: 0845 300 6360  
Fax No: 028 7131 9847

**South Western**  
15 Scarffe's Entry  
Omagh  
BT78 1JE

**Office Manager: Mervyn Beattie**

Tel No: 0845 300 6360  
Fax No: 028 8225 4722



**Article 25A of the Rates (Northern Ireland) Order, 1977  
(as inserted by Article 4 of the Rates (Amendment) (Northern Ireland) Order 2004)**

**APPLICATION FOR EXEMPTION FROM NON DOMESTIC VACANT RATING  
QUALIFYING INDUSTRIAL HEREDITAMENT**

**Ratepayer ID\*:** \_\_\_\_\_

(if available)

**Account ID\*:** \_\_\_\_\_

(if available)

**Property Address:** \_\_\_\_\_

**Property Description\*:** \_\_\_\_\_

(if available)

**PLEASE PROVIDE THE FOLLOWING INFORMATION:**

**Name and Address of Applicant:**

\_\_\_\_\_  
\_\_\_\_\_

**Name and Address of Owner:**

\_\_\_\_\_  
\_\_\_\_\_

**If The Owner Is a Registered Company Please State The Registered Office Address:**

\_\_\_\_\_

**Contact Telephone Number:** \_\_\_\_\_

(We may need to contact you to arrange a suitable date and time for the inspection of your property)

**E-Mail Address:** \_\_\_\_\_

**Date Property Became Unoccupied, If Within The Previous 12 Months:** \_\_\_\_\_

**\* This can be obtained from the top right hand corner of your Rate Demand.**

**Please state what the property was used for prior to becoming vacant and provide evidence.**

---

---

**Have there been any alterations made to the property since it has become vacant? If so, please state what the alteration was and provide evidence where appropriate.**

---

---

---

**Please state why you believe the property is a qualifying industrial hereditament (see the extract below from the Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 for the definition of a qualifying industrial hereditament).**

---

---

---

A 'qualifying industrial hereditament' is defined in Regulation 2 of the Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 as:

***“any hereditament other than a retail hereditament in relation to which all buildings comprised in the hereditament are constructed or adapted –***

***(a) in the course of a trade or business; and***

***(b) for one or more of the following purposes, or one or more such purposes and one or more such purposes ancillary thereto:-***

***I. the manufacture, repair or adaptation of goods or materials;***

***II. the working or processing of minerals;***

***III. the generation of electricity.”***

Under the same Regulation a retail hereditament is defined as;

***“any hereditament where any building or part of a building comprised in the hereditament is constructed or adapted for the purpose of the retail provision of goods or services on or from the hereditament”.***



**DECLARATION**

I understand that Rating Services may contact third parties to verify information contained in this form under Article 25A of the Rates (Northern Ireland) Order 1977, as inserted by Article 4 of the Rates (Amendment) (Northern Ireland) Order 2004.

**Signed** \_\_\_\_\_

**Print Name** \_\_\_\_\_

**Capacity In Which Signed (If Applicable)** \_\_\_\_\_

**Date** \_\_\_\_\_

**Data Protection**

As a registered Data Controller, Rating Services will only process your personal data/information in accordance with the Data Protection Act 1998.

Return To:      Rating Services  
                     Non Domestic Vacant Rating Team  
                     3<sup>rd</sup> Floor  
                     Londonderry House  
                     21 – 27 Chichester Street  
                     Belfast  
                     BT1 4JB

If you have any queries relating to the completion of the form please contact us on 0845 300 6360.

A copy of this form is available in any Regional Rating Services Office and on the website at [www.lpsni.gov.uk](http://www.lpsni.gov.uk).

## **NON-DOMESTIC VACANT RATING - GUIDANCE ON EXEMPTIONS**

Non-domestic properties with a rateable value of £2,000 and greater, which are unoccupied will be liable to vacant rating. Rates are charged at 50% of the full rates bill after the property has been vacant for 3 months.

Certain categories of non-domestic properties will qualify for exemption from vacant rating as detailed below:

### **The property is an industrial hereditament**

A Qualifying Industrial property is defined in Regulation 2 of the Non-Domestic Rating (Unoccupied Property) Regulations (Northern Ireland) 2004 and means property that is constructed or suitable for use in the course of a trade or business and for one or more of the purposes mention in Paragraph (b) of the Regulations. It includes factories, mines and quarries but does not include retail premises, which are also defined in Regulation 2, or a warehouse, except where either of these is an integral part of an industrial complex. Vacant warehouses that are part of a retail distribution network are, therefore liable to the vacant rate.

### **Occupation is prohibited by law**

The person entitled to possession is prohibited by law from occupying it or allowing it to be occupied.

### **Occupation is prohibited by the crown, public authority, dock authority or district council**

It is kept vacant by reason of action taken by or on behalf of the Crown, any public authority, dock authority or any district council with a view to prohibiting the occupation of the hereditament or to acquiring it.

### **The property is a listed building or is the subject of a building preservation notice**

Any building or part of a building comprising the hereditament or part of the hereditament is included in a list compiled under Article 42 of the Planning (Northern Ireland) Order 1991 or is the subject of a building preservation notice within the meaning of Article 42A of that Order.

### **The property is a historic monument**

Any building or part of a building comprising the hereditament or part of the hereditament is included in a Schedule of monuments compiled under Article 3(1) of the Historic Monuments and Archaeological Objects (Northern Ireland) Order 1995.

### **The property is the responsibility of the personal Representative of a deceased person**

The person entitled to possession is entitled to possession only in their capacity as the personal representative of a deceased person.

### **Bankruptcy order**

The subsists in respect of the person entitled to possession's estate a bankruptcy order within the meaning of Parts I and VIII to X of the Insolvency (Northern Ireland) Order 1989.

### **Trustee under deed of arrangement**

The person entitled to possession is entitled to possession of the hereditament 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.

### **Winding up order**

The person entitled to possession is a company which is subject to a winding-up order made under the Insolvency (Northern Ireland) Order 1989 or which is being wound up voluntarily under that Order.

### **Liquidator**

The person entitled to possession is entitled to possession of the hereditament in their capacity as liquidator by virtue of an order made under Article 98 or Article 123 of the Insolvency (Northern Ireland) Order 1989.

### **Foyle, Carlingford and Irish Lights Commission**

It is a hereditament, other than a fishery, where the Foyle, Carlingford and Irish Lights Commission under the North/South Cooperation (Implementation Bodies) Order 1999 is entitled to possession.



If you require any further information you can contact your Regional Rating Services Office (all of which are listed below). Each office is open to the public between 9.30am and 4.30pm Monday to Thursday and between 10.00am and 4.30pm on Friday (Public and Bank Holidays excepted). Alternatively you can contact us through our website at [www.lpsni.gov.uk](http://www.lpsni.gov.uk).

**Belfast / Eastern**

Londonderry House  
21-27 Chichester Street  
Belfast  
BT1 4JB

**Office Manager: Dermot McKinney**

Tel No: 0845 300 6360  
Fax No: 028 9025 2724

**North Eastern**

Academy House  
121a Broughshane Street  
Ballymena  
BT43 6EE

**Office Manager: Amanda Robinson**

Tel No: 0845 300 6360  
Fax No: 028 2566 4715

**Southern**

16 West Street  
Portadown  
BT62 3ND

**Office Manager: Siobhan Murray**

Tel No: 0845 300 6360  
Fax No: 028 3839 6222

**North Western**

Orchard House  
40 Foyle Street  
Londonderry  
BT48 6AT

**Office Manager: Catherine Maguire**

Tel No: 0845 300 6360  
Fax No: 028 7131 9847

**South Western**

15 Scarffe's Entry  
Omagh  
BT78 1JE

**Office Manager: Mervyn Beattie**

Tel No: 0845 300 6360  
Fax No: 028 8225 4722

A copy of these guidance notes are available in the above Regional Rating Services Offices and on the website at [www.lpsni.gov.uk](http://www.lpsni.gov.uk).