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STATUTORY INSTRUMENTS

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**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

**PART II**

**RATING**

*Making and levying of rates*

**Effect of alteration in valuation list**

**13.**—(1) Where an alteration in relation to a hereditament is made in [<sup>F1</sup> a valuation list], then, for the purposes of levying any rate—

(a) where—

- (i) the list is a new valuation list, and
- (ii) the alteration is made in consequence of an application for revision which was served on the district valuer before the end of the period of six months beginning with the date on which the list came into force, and
- (iii) the hereditament was included in [<sup>F2</sup>a valuation list superseded by the new list to any extent in relation to the hereditament] and, since the new list came into force, has not come into occupation [<sup>F3</sup> or become rateable under Article 25A] after having been out of occupation on account of structural alterations, or has not been affected by the happening of any event which is a material change of circumstance such as is mentioned in paragraph 1( *b*) to ( *g*) of Schedule 6,

the alteration shall be deemed to have had effect on and after the date on which the list came into force;

(b) where the alteration is made by way of correction of a clerical error, [<sup>F1</sup> that valuation list] shall have effect, and be deemed always to have had effect, as so corrected;

(c) where the alteration—

- (i) consists of the inclusion in [<sup>F1</sup> that valuation list] of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations [<sup>F3</sup> and has not become rateable under Article 25A], or
- (ii) [<sup>F4</sup>consists of the revision in that valuation list of an altered hereditament which has been out of occupation on account of structural alterations [<sup>F3</sup> and has not become rateable under Article 25A] or] is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1( *b*) to ( *g*) of Schedule 6,

the alteration shall [<sup>F5</sup> subject to [<sup>F4</sup> paragraphs (1A) and (1B)]] [<sup>F6</sup> be deemed to have had effect on and after the date on which the new or altered hereditament came into

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occupation<sup>F3</sup> (or became rateable under Article 25A if earlier)] or, as the case requires,] the date of the happening of the event by reason of which the alteration is made;

<sup>F7</sup>(d) .....

(e) where the alteration is made pursuant to Article 55 on a review, following the final disposal of an appeal [<sup>F8</sup>under Article 54 or 54A] , of [<sup>F1</sup> an alteration in, or decision not to alter, a valuation list or of a revaluation ( “the interim revision”)], the alteration shall be deemed to have had effect on and after the same date as that on which any alteration which was made or could have been made in consequence of [<sup>F1</sup> the interim revision] had or would have had effect;

(f) where neither sub-paragraph ( a), ( b), ( c), <sup>F9</sup>... nor ( e) applies the alteration shall have effect, or be deemed to have had effect,—

- (i) on and after the date of the commencement of the year in which the application was made for the revision of [<sup>F1</sup> that valuation list] in consequence of which the alteration is made (whether the alteration is made immediately following the revision or on appeal), or, if the alteration is made otherwise than in consequence of an application, the year in which a certificate of the alteration [<sup>F1</sup> was served] on the occupier of the hereditament (or, if the alteration is made on a review under Article 51(2) or on appeal, the year in which a certificate of the alteration that is the subject of the review or appeal, or was the subject of any earlier review or appeal, was so served), or
- (ii) on and after such later date (if any) as is appropriate in all the circumstances.

<sup>F10</sup>(1A) Where an alteration falling within paragraph (1)(c)—

- (a) increases or decreases the net annual value ascribed to the hereditament by an amount not exceeding £250 or such other amount as the Department may by order subject to affirmative resolution substitute; or
- (b) increases the capital value ascribed to the hereditament, falls within head (ii) of paragraph (1)(c) and is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1(b) of Schedule 6,

the alteration shall have effect on and after the date of the commencement of the year immediately following the year in which the alteration is made.]

<sup>F4</sup>(1B) Where an alteration falling within paragraph (1)(c) is made by reason of more than one event which are material changes of circumstances, so much of the alteration as is made by reason of each event shall be deemed to have had effect on and after the date of the happening of that event.

(1C) For the purpose of paragraph (1B), the district valuer may, on an application made by any person, issue a certificate specifying the amount of [<sup>F11</sup>any net annual value or capital value] ascribed to the hereditament which is attributable to any event which is a material change of circumstances.

(1D) Any person who is aggrieved by any certificate issued by the district valuer under paragraph (1C) may appeal to the Commissioner, and the provisions of Articles 51 to [<sup>F12</sup>54A] shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.]

<sup>F13</sup>(2) Any question as to the appropriate date for the purposes of paragraph (1)(f)(ii)—

- (a) may be determined—
  - (i) by the Lands Tribunal if the question arises in connection with a decision of the Lands Tribunal on an appeal under this Order; or
  - (ii) by the Valuation Tribunal, subject to any determination by the Lands Tribunal under head (i), if it arises in connection with a decision of the Valuation Tribunal on an appeal under the succeeding provisions of this Order; or

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(b) if it is not so determined, shall in the first instance be determined by the Department.]

(3) Notice of any determination under sub-paragraph (b) of paragraph (2) shall be served by the Department on the occupier of the hereditament, and—

[<sup>F14</sup>(a) any person aggrieved by a determination made by the Department under that sub-paragraph may—

(i) if the appropriate Tribunal is the Valuation Tribunal, appeal to the Valuation Tribunal;

(ii) in any other case, to the Lands Tribunal; and

(b) on an appeal under sub-paragraph (a), the Tribunal to which the appeal is made may give such directions in the matter as it considers appropriate;

and the Department and the Valuation Tribunal shall comply with any directions given to it under sub-paragraph (b).]

(4) Where the alteration affects the amount levied on account of a rate in respect of any hereditament in accordance with [<sup>F15</sup>a valuation list], the difference—

(a) if too much has been paid, shall be repaid or allowed; or

(b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(5) Except where the alteration is made by way of correction of a clerical error, no liability shall be imposed or right conferred on any person by virtue of paragraph (4) to pay or receive the difference referred to in that paragraph if that person had ceased to occupy the hereditament in question before the date of service of the application for revision of [<sup>F16</sup>a valuation list] in consequence of which the alteration was made, or if the alteration was made otherwise than in consequence of an application, the date of service on the occupier of the hereditament of the certificate of the alteration.

[<sup>F3</sup>(5A) For the purposes of paragraph (1)(a)(iii) and (c) a hereditament becomes rateable under Article 25A on the date on which a person becomes chargeable to rates under that Article in respect of the hereditament.]

(6) In paragraphs (1)(f)(i), (3) and (5) “occupier” includes an owner who is rated instead of the occupier under Article 20 or who enters into an agreement with the Department under Article 21 [<sup>F3</sup> and a person who is chargeable to rates under Article 25A]; and in paragraph (5) “occupy” shall be construed accordingly.

**F1** 1979 NI 4

**F2** Words in art. 13(1)(a)(iii) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(2)(a)**; S.R. 2006/464, **art. 2(4)**

**F3** 2004 NI 4

**F4** 1994 NI 11

**F5** 1982 NI 2

**F6** 1996 NI 25

**F7** Art. 13(1)(d) repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), s. 19(1), **Sch. 2**; S.R. 2014/306, **art. 2, Sch.**

**F8** Words in art. 13(1)(e) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(2)(b)**; S.R. 2006/464, **art. 2(4)**

**F9** Word in art. 13(1)(f) repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), s. 19(1), **Sch. 2**; S.R. 2014/306, **art. 2, Sch.**

**F10** Art. 13(1A) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(3)**; S.R. 2006/464, **art. 2(4)**

**F11** Words in art. 13(1C) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(4)**; S.R. 2006/464, **art. 2(4)**

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- F12** Word in art. 13(1D) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(5)**; S.R. 2006/464, **art. 2(4)**
- F13** Art. 13(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(6)**; S.R. 2006/464, **art. 2(4)**
- F14** Art. 13(3)(a)(b) and words substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(7)**; S.R. 2006/464, **art. 2(4)**
- F15** Words in art. 13(4) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(8)**; S.R. 2006/464, **art. 2(4)**
- F16** Words in art. 13(5) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 8(9)**; S.R. 2006/464, **art. 2(4)**

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