
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Making and levying of rates

Rating on basis of apportioned value in certain cases

14.—(1) Subject to paragraph (3), where it appears to the Department that part of a hereditament included in [^{F1}a valuation list] is occupied, and that some other part of the hereditament is unoccupied, but is likely to remain unoccupied for a short time only, the district valuer—

(a) at the request of the Department; and

(b) with the agreement of the occupier as to the extent of those parts; if he is satisfied that the parts are capable of separate occupation, may apportion the net annual value [^{F2}or the capital value] of the hereditament between the occupied and the unoccupied parts and certify the extent to which the net annual value [^{F2}or the capital value] is attributable to each such part.

(2) Where the net annual value [^{F3}or the capital value] of a hereditament is apportioned under paragraph (1), then, as from—

(a) the commencement of the year in which the request was made; or

(b) the date on which the hereditament became partly occupied and partly unoccupied,

whichever is the later, and until—

(i) the unoccupied part becomes occupied; or

(ii) a further apportionment is made under paragraph (1); or

(iii) an alteration is made in [^{F4}a valuation list] in pursuance of an application for revision made by reason of the hereditament being occupied in parts,

each such part of the hereditament and so much of the net annual value [^{F3}or the capital value] of the hereditament as is apportioned to each such part shall be treated for the purposes of this Part as if they were included in [^{F5}the appropriate valuation list] as, respectively, a separate hereditament and its net annual value [^{F6}or its capital value] .

(3) Paragraph (1) shall not apply to a hereditament where the owner is rated under Article 20 or has undertaken under Article [^{F7}21] to pay the rates chargeable in respect of the hereditament.

F1 Words in art. 14(1) 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. 9\(2\)\(a\)](#); S.R. 2006/464, [art. 2\(4\)](#)

F2 Words in art. 14(1) inserted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, [Sch. 2 para. 9\(2\)\(b\)](#); S.R. 2006/464, [art. 2\(4\)](#)

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 14 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F3** Words in art. 14(2) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 9(3)(a)**; S.R. 2006/464, **art. 2(4)**
- F4** Words in art. 14(2)(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. 9(3)(c)**; S.R. 2006/464, **art. 2(4)**
- F5** Words in art. 14(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. 9(3)(d)**; S.R. 2006/464, **art. 2(4)**
- F6** Words in art. 14(2) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 9(3)(b)**; S.R. 2006/464, **art. 2(4)**
- F7** Words in art. 14(3) 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. 9(4)**; S.R. 2006/464, **art. 2(4)**

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 14 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\)](#) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)