
Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

STATUTORY INSTRUMENTS

1977 No. 2157 (N.I. 28)

Rates (Northern Ireland) Order 1977 ^{F1}

[21st December
1977]

RATES (NORTHERN IRELAND) ORDER 1977

PART I

INTRODUCTORY

1. Title and commencement
2. General interpretation
3. Interpretation: definitions relating to agricultural land, agricultural buildings and livestock and poultry buildings, and to industrial, railway and freight-transport hereditaments
4. Interpretation: definition of “dwelling-house”, etc.
5. Interpretation: definition of “material change of circumstances”

PART II

RATING

Making and levying of rates

6. Regional rate and district rate
7. Making of rates
8. Time of making of, determination of amount of, and notification of, district rate
9. Levying of rates
10. Departures from valuation list in levying rates
11. Appeal against rate
Art. 12 rep. by 1998 NI 22
13. Effect of alteration in valuation list
14. Rating on basis of apportioned value in certain cases
15. Refund of overpayments
- 15A. Payment of interest
16. Certificates and statements as to rates, etc.

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

Rateable values

- 17. Rateable values

Liability and assessment

- 18. Liability to be rated in respect of hereditaments
- 19. General provisions as to liability and assessment to rate
- 20. Rating of owners instead of occupiers in certain cases
- 21. Payment or collection of rates by owners by agreement
- 22. Provisions supplementary to Articles 20 and 21
- 23. Liability of occupier for rates unpaid by owner
- 23A. Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.
- 24. Recovery of rates from tenants and lodgers
- 25. Incidence of rates as between landlord and tenant
- 25A. Liability to be rated in respect of certain unoccupied hereditaments
- 25B. New buildings
- 26. Power of Department to require information as to ownership, etc., of hereditaments
- 26A. Powers of entry of persons authorised by Department

Special reliefs in respect of dwellings

- 27. Reduction of regional rate on dwellings
Art. 28 rep. by 1983 NI 14
- 29. Right to pay rates . . . by instalments
- 29A. Agreements for deferred payment of rates on dwellings
- 30. Discount on rates on dwellings
- 30A. Rate relief in respect of dwellings
- 30B. Dwellings occupied by persons under 18 and persons in education and training or leaving care
- 30C. Zero-carbon or low-carbon homes
- 30D. Energy efficiency

Special reliefs in respect of certain other hereditaments

- [31. Reduction of rates on certain hereditaments used for recreation
- [31A. Rate rebates for certain hereditaments with special facilities for persons with a disability
- 31AA. Reduction of rates on former agricultural land, etc.
- 31B. Rate rebates for certain hereditaments used by institutions for persons with a disability
- 31C. Temporary reduction of rates for specified hereditaments

Recovery of rates

- 32. Proceedings for recovery of rates
- 33. Limitation of liability of certain owners
- 33A. Transitional rate relief
- 33B. Hardship relief

Financial provisions

- 34. Payments to district councils on account of district rates
- 35. Product of rate

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

PART III VALUATION

The Valuation Office

36. The Commissioner, district valuers and the Valuation Office

The Valuation Tribunal

- 36A The Valuation Tribunal

Valuations

37. Hereditaments
37A Crown property
38. Valuations
39. Basis of valuation
[39A Time by reference to which, and basis on which, valuations to be made for new NAV list
[39B Adjusted net annual value
39C Rating of electricity licence holders
39D Rating of gas licence holders, etc.
39E Rating of hereditaments occupied for the purpose of water supply or sewerage services

Valuation lists

40. General provisions as to valuation lists
41. Distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes
41A Distinguishment in NAV list of hereditaments occupied by certain bodies and used or made available for use for charitable purposes
42. Distinguishment in NAV list of certain other hereditaments exempted from rates
43. Distinguishment in NAV list of industrial hereditaments and freight-transport hereditaments
44. Other matters required or authorised to be entered in valuation list
45. New valuation lists
46. Access to valuation lists
47. Supply of copies of valuation lists, etc., and of information
48. Evidence of valuation lists, etc.

Alteration in valuation list

49. Revision of . . . valuation list, and alteration, by district valuer
49A Transfer to the Commissioner of application under Article 49
50. Alteration in . . . valuation list by Commissioner
51. Appeal to Commissioner against alteration of, or decision not to alter, . . . valuation list, or review by Commissioner of certain alterations made by him in . . . list.
52. Procedure on appeal to Commissioner
53. Power of Commissioner to transfer appeal to Lands Tribunal
54. Appeal from decision of Commissioner
54A Appeal from decision or direction of Valuation Tribunal
55. Review of revision of valuation list made while appeal pending

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

56. Supplementary provisions as to alterations, etc.
57. Duties of public bodies with respect to alterations in valuation list

Miscellaneous

58. Powers of entry of valuers
59. Power to require information for valuation list purposes

PART IV

GENERAL

60. Offences
61. Regulations
62. Service of documents
63. Amendments, transitional provisions, construction of references, savings and repeals

SCHEDULES

SCHEDULE 1 — DEFINITIONS OF “AGRICULTURAL LAND”, “AGRICULTURAL BUILDINGS” AND “LIVESTOCK OR POULTRY BUILDING”

1. In this Order, “agricultural land” (a) means any land used as arable, meadow or pasture...
2. (1) In this Order, “agricultural buildings” (a) means buildings occupied together with agricultural land and...
3. (1) In this Order, “livestock or poultry building” (a) means a building which — (i) is...
4. In determining for the purposes of this Schedule whether anything used in any way is...

SCHEDULE 2 — DEFINITIONS RELATING TO INDUSTRIAL HEREDITAMENTS

1. In this Order— “factory”, subject to the provisions of this Schedule, has the meaning assigned...
2. For the purposes of this Order— Sub-para. (a) rep. by 1994 NI 11
- 2A For the purposes of sub-paragraph (b) of the definition of “industrial hereditament” (a) a hereditament...
3. Where two or more properties within the same curtilage, or contiguous to one another are...

SCHEDULE 3 — DEFINITIONS RELATING TO RAILWAY HEREDITAMENTS

SCHEDULE 4 — DEFINITIONS RELATING TO FREIGHT-TRANSPORT HEREDITAMENTS

SCHEDULE 5 — DEFINITION OF “DWELLING-HOUSE”, ETC.

1. In this Order— dwelling-house ” means, subject to paragraphs 2 to 5, a hereditament used...
2. (1) A hereditament which is wholly or mainly used in the course of a business...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

3. A hereditament shall not be deemed to be used otherwise than wholly for the purposes...
4. (1) A hereditament shall not be deemed to be used otherwise than wholly for the...
- 4ZA (1) A hereditament or part of a hereditament shall be deemed not to be used...
- 4A
5. In paragraphs 1 to 4ZA (a) “business” includes— (i) any activity carried on by a...
6. (1) In this Order “ private garage ” means, subject to sub-paragraph (2), a hereditament...
7. (1) In this Order “ private storage premises ” means a hereditament which is used...
8. The Department may by regulations modify paragraphs 1 to 7.

SCHEDULE 6 — DEFINITION OF “MATERIAL CHANGE OF CIRCUMSTANCES”

1. In this Order— “material change of circumstances” means a change of circumstances which consists of—...
2.

SCHEDULE 7 — RATEABLE VALUES OF HEREDITAMENTS

— General

1. Except as provided to the contrary in this Schedule— (a) the rateable net annual value...
— Hereditaments wholly exempt from rates
2. (1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates...
— Hereditaments partially exempt from rates
3. (1) Where a hereditament is distinguished in the NAV list under Article 41 as partially...
- 3A Where— (a) only part of a hereditament is situated within an enterprise zone; and (b)...
— Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments
4. (1) This paragraph applies to industrial hereditaments (2) Where a hereditament...
- 4A (1) This paragraph applies to freight-transport hereditaments. (2) Where a hereditament to which this paragraph...
- 4B (1) Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in...
Para. 5 rep. by 1994 NI 11

SCHEDULE 8 — INCIDENCE OF RATES

— Occupiers, generally, not to deduct rates from rent

1. Except as provided in this Order, the occupier of a hereditament shall not be entitled...
— Contracts or covenants for payment of rates
2. Without prejudice to the provisions of this Order with respect to the chargeability of persons...
— Incidence of rates in consequence of Article 20
3. (1) Where the rates are payable by the owner under Article 20 in respect of...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

- Deductions from inclusive rents in respect of rate exemption or relief
- 4. (1) Where— (a) a change in the law determining the rateable value of hereditaments of...
 - Saving for existing rights
- 5. (1) Except as expressly provided in this Order, nothing in this Order, and no repeal...

SCHEDULE 8A — UNOCCUPIED HEREDITAMENTS

This div-1 has a number but no title; creating a P1 group with an empty Title

This div-1 has a number but no title; creating a P1 group with an empty Title

- 3. (1) The following general provisions shall have effect with respect to the assessment of persons...
- 4. Where the name of any person liable to be rated under Article 25A is not...
- 5. (1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to...
- 6. (1) Article 31B (rate rebates for certain hereditaments used by institutions for persons with a...
- 7. (1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain...
- 8. (1) In relation to a hereditament in respect of which a person is chargeable to...

SCHEDULE 8B — NEW BUILDINGS (COMPLETION DAYS)

— Completion notices

This div-1 has a number but no title; creating a P1 group with an empty Title

- 2. (1) A completion notice shall— (a) specify the building to which it relates; and (b)...
- Determination of completion day
- 3. (1) If the person on whom a completion notice is served agrees in writing with...
- 4. (1) A person on whom a completion notice is served may, not later than twenty-eight...
- 5. Where a completion notice is not withdrawn and no appeal under paragraph 4 is brought...
 - Appeals
- 6. (1) An appeal under paragraph 4 shall be instituted by a notice of appeal— (a)...
- 7. (1) Without prejudice to Article 53 as it applies by virtue of paragraph 8(1), where...
- 8. (1) Article 53 (power of Commissioner to transfer appeal to Lands Tribunal) shall, subject to...
 - This div-1 has a number but no title; creating a P1 group with an empty Title
 - Position pending appeal
- 10. (1) Where an appeal under paragraph 4 is brought against a completion notice, then in...
 - Supplementary
- 11. (1) This paragraph applies in the case of a building to which work remains to...
- 12. (1) In this Schedule— “building” includes part of a building; and “completion notice” means a...

SCHEDULE 9 — PAYMENT OF RATES . . . BY INSTALMENTS

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

1. Subject to paragraph 2, a notice by any person under Article 29(1) may be served—...
2. Where under paragraph 1 a notice under Article 29(1) would fall to be served at...
3. Where a notice under Article 29(1) in respect of any hereditament is duly served on...
4. The number of the instalments specified in any statement under paragraph 3 — (a) if the...
5. The amounts specified in any statement under paragraph 3 for the instalments payable in the...
6. A notice under Article 29(1) shall cease to be in force— (a) if the person...

SCHEDULE 9A — RELIEF FROM RATES FOR GENERAL STORES ETC. IN RURAL SETTLEMENTS
— Rural settlement list

Rural settlement list

1. The Department shall compile and maintain, in accordance with paragraph 2, a list (to be

Preparation and maintenance of lists

2. The Department shall, throughout the period of 3 months preceding the beginning of the first

Mandatory relief

3. For any period in a financial year where sub-paragraph (2) applies to a hereditament, the

Discretionary relief

4. The Department,

Grant of mandatory or discretionary relief

5. No reduction or remission of the rates leviable in respect of a hereditament under paragraph

SCHEDULE 9B — VALUATION TRIBUNAL

— Introductory

This div-1 has a number but no title; creating a P1group with an empty Title

— Members

This div-1 has a number but no title; creating a P1group with an empty Title

This div-1 has a number but no title; creating a P1group with an empty Title

— Remuneration etc.

This div-1 has a number but no title; creating a P1group with an empty Title

— Sittings

5. The Tribunal shall sit at such times and in such places as the President may...

— Tribunals

6. The jurisdiction of the Tribunal may be exercised by a single tribunal or by two...

— Rules

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

- This div-1 has a number but no title; creating a P1 group with an empty Title
8. Rules may include provision— (a) determining by which tribunal any appeal is to be determined...
 9. Rules may include provision— (a) specifying the procedure to be followed for initiating an appeal...
 10. Rules may include provision that, subject to any other provision of the rules, the Tribunal...
 11. (1) Rules may include provision— (a) for requiring hearings of appeals to take place in...
 12. Rules may include provision— (a) that where two or more members of a tribunal are...
 13. Rules may include provision— (a) for the registration and proof of decisions and orders of...
 - Directions
 14. The President may, subject to rules, give directions about the practice and procedure of the...

SCHEDULE 10 — HEREDITAMENTS

1. Land, as distinct from an estate in land or water.
Entry 2 rep. by 1998 NI 22
3. Profits à prendre other than a right of fowling, shooting, taking or killing game or...
4. Easements.
5. Tolls.
6. Railways.
7. Canals, navigations and rights of navigation.
8. Other rights over land except any right excluded from entry 3 .

SCHEDULE 11 — PROPERTIES NOT TO BE TREATED AS HEREDITAMENTS

1. This entry applies only to land which is used solely for or in connection with...
2. In determining for the purposes of this entry whether land used for or in connection...
 1. This entry applies only to buildings used solely for or in connection with salmon or...
 2. In determining for the purpose of this entry whether buildings are used solely for or...
 1. Any room or other part of a hereditament which has been added thereto or included...
 2. Any structural feature of, or alterations or improvements to, a hereditament (not being the addition...
 3. Any property which is intended to be occupied and used solely for the purpose of...
 1. Where, solely for the purpose of affording air-raid protection,— (a) there has been added to...
 2. Any room or other part of a hereditament such as is referred to in paragraph...
 3. This entry shall, in relation to a hereditament forming part of a building, have effect...
 4. In this entry, “purpose of affording air-raid protection” includes instruction and training in connection with...
 5. This entry shall not have effect unless and until the Civil Defence Acts (within the...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

1. This entry applies to any park, recreation or pleasure ground, open space or public walk—...
2. In determining for the purposes of this entry whether use is unrestricted no account shall...

SCHEDULE 12 — BASIS OF VALUATION

PART I — GENERAL RULE

1. Subject to the provisions of this Schedule, for the purposes of this Order the net...
2. (1) Subject to sub-paragraph (2), in estimating the net annual value of a hereditament for...
3.
This div-1 has a number but no title; creating a P1 group with an empty Title
4. Where the net annual value of a hereditament is fixed, wholly or partly, having regard...
5. Regulations may provide that in applying paragraphs 1 to 4 in relation to a hereditament...
6. Regulations may— (a) provide that in arriving at a net annual value under paragraph 1...

Capital value – general rule

7. (1) Subject to the provisions of this Schedule, for the purposes of this Order the...

Capital value – the assumptions

8. In this paragraph and paragraphs 9 to 15— development ” has the meaning given by...
9. The sale is with vacant possession.
10. The estate sold is the fee simple absolute or, in the case of a flat,...
11. The hereditament is sold free from any rentcharge or other incumbrance.
This div-1 has a number but no title; creating a P1 group with an empty Title
13. The hereditament has no development value other than value attributable to permitted development.
14. (1) A hereditament falling (or deemed to fall) within any sub-paragraph of Article 39(1A) will...
15. (1) There has been no relevant contravention of— (a) any statutory provision; or (b) any...

Hereditaments used partly for the purposes of a private dwelling

16. (1) This paragraph applies where a hereditament is required to be valued upon an estimate...

PART IA — SPORTING RIGHTS

1. (1) This paragraph applies where— (a) a hereditament consists wholly or in part of land...

PART II — FARMHOUSES

1. The net annual value of a house occupied in connection with agricultural land [or...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

2. The capital value of a house occupied and used as mentioned in paragraph 1 shall...

PART III — HEREDITAMENTS CONTAINING PLANT OR MACHINERY

General exclusion of plant and machinery from valuation

1. Subject to the provisions of this Part, in estimating the net annual value of any...

Kinds of plant and machinery to be included in valuation

2. Where there is in or on a hereditament any plant or machinery which is of...

Classes of plant and machinery

3. The classes of plant and machinery referred to in paragraph 2 are—
Plant and machinery (other than excepted plant and machinery) specified in Table 1 (together with...

In this Class: (a) “transformer” means any plant which changes the pressure or frequency or...

Plant and machinery specified in Table 2 (together with the appliances and structures accessory to...

In this Class “services” means heating, cooling, ventilating, lighting, draining or supplying of water and...

1. Any of the following plant and machinery which is used or intended to be used...

2. Any of the following plant and machinery which is used or intended to be used...

The following items— (a) railway and tramway lines and tracks (other than tracks used exclusively...

In this paragraph— “premises” means any hereditament which is used, or intended to be used,...

In this paragraph— “relevant equipment” means— foundations, supports, settings, chambers, manholes, pipe gantries, pipe bridges,...

Blast furnaces. Bridges, tunnels, tunnel linings, tunnel supports and viaducts. Bunds. Chimneys and flues. Coking...

Accelerators Acid concentrators. Bins and hoppers. Boilers. Bunkers.

Burners, converters, furnaces, kilns, stoves and ovens....

Power to modify classes of plant and machinery

4. The Department may by order modify any provision of this Part .

Information about plant and machinery included in valuation

5. The district valuer shall, on being so required in writing by the occupier of ,...

Para. 6 rep. by 1996 NI 25

PART IV — RAILWAYS

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

1. Paragraphs 2 to 4 apply to railway hereditaments, but do not apply to any hereditament...
2. (1) Subject to the provisions of this Part, every railway hereditament shall be entered in...
3. Where any hereditament is used partly for the purposes of a railway and partly for...
4. The net annual value of every railway hereditament shall be ascertained in accordance with the...
5. The Department may by order— (a) provide that this Part is to cease to apply...

PART V — LAND USED FOR EXHIBITING ADVERTISEMENTS

1. Where a right to use land for the purpose of exhibiting advertisements is a separate...
2. Where any land is used temporarily or permanently for the exhibition of advertisements or for...
3. Where any land is used temporarily or permanently— (a) for the exhibition of advertisements; or...
4. In this Part “structure”, without prejudice to the generality of its meaning, includes a hoarding,...

— Part VI rep. by SR 1997/118

— Parts VII, VIII rep. by 1996 NI 2

PART IX — MINES AND QUARRIES

1. This Part applies to any hereditament which consists of or includes a mine (which for...
2. The net annual value of a hereditament to which this Part applies shall be its...
3. The Department may by order— (a) provide that paragraph 2 is to cease to have...

PART X — DOCKS

1. Subject to paragraphs 2 and 3, this Part applies to any hereditament occupied by a...
2. (1) This Part shall not apply— (a) where the relevant income of the dock undertaking...
3. Other than for the purposes of the calculation of relevant income or relevant expenditure, this...
4. In this Part— “accounting period” in relation to an undertaking, means the period by reference...
5. (1) For any year the net annual value of a hereditament to which this Part...
6. (1) Subject to sub-paragraphs (3) and (4), the amount determined in accordance with this paragraph...
7. Where the dock undertaking extends to two or more hereditaments, the amount determined in accordance...
8. The Department may by order modify any of the provisions of paragraphs 2 to 7,...

PART XI — CANALS

1. This Part applies to any hereditament consisting of property occupied for purposes of a canal...
2. The Department may by order— (a) specify the kinds of property to which this Part...

— Part XII rep. by 1984 c. 12

PART XIII — CARAVAN SITES

1. (1) This Part applies to caravan sites having an area of not less than 335...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

- 2. (1) Where in a caravan site pitches for leisure caravans are separately occupied by persons...
- 3. (1) Where an alteration is made in the NAV list in consequence of this Part,...

SCHEDULE 13 — HEREDITAMENTS EXCLUDED FROM EXEMPTION
 — Occupying bodies

SCHEDULE 13A — LISTED BODIES FOR PURPOSES OF ARTICLE 41A

- Ancient Order of Hibernians
- Apprentice Boys of Derry
- Grand Lodge of Freemasons of Ireland
- Grand Orange Lodge of Ireland
- Independent Loyal Orange Institution
- Order of the Knights of St. Columbanus
- Royal Antediluvian Order of Buffaloes
- Royal Black Institution.

SCHEDULE 14 — DISTINGUISHMENT OF INDUSTRIAL HEREDITAMENTS
 AND FREIGHT-TRANSPORT HEREDITAMENTS

- 1. This Schedule applies to—industrial hereditaments;freight-transport hereditaments.
- 2. In the NAV list, every industrial hereditament occupied and used either wholly or partly for
- 3. In the NAV list, every freight-transport hereditament which is occupied and used either wholly or

— Schedule 15—Amendments

SCHEDULE 16 — TRANSITIONAL PROVISIONS, ETC.
 PART I — TRANSITIONAL PROVISIONS

Interpretation

- 1.

Certificate and statement as to rates, etc.

- 2.
 Paras.3#7 spent; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954...

Commissioner of Valuation and Boundary Surveyor

- 8. The officer who, immediately before the commencement of this Order, was deemed to have been,...

Review of revision of valuation list made while appeal pending

- 9.

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

Paras.10, 11 spent; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I....

Rate rebates

12.

Charity shops

13.

Reduction of regional rate on dwellings

14.

PART II — CONSTRUCTION OF REFERENCES

1. Subject to the provisions of this Order, all transferred provisions relating to rates which were...
2. References in any transferred provision or other document to any rate which is a rate...
3. References in any transferred provision or other document to rating authorities in connection with the...
4. References in any transferred provision or other document to a hereditament, in connection with rates...
5. References in any transferred provision or other document to the valuation lists or the revised...
6. References in any transferred provision or other document, in connection with the valuation lists, to...
7. (1) Where the net annual value of any agricultural land, agricultural building or livestock or...
8. A reference in any transferred provision or other document to the officer to whom the...

PART III — SAVINGS

Principles of valuation

1. Subject to the variations provided for in the 1972 Order and this Order, the principles...

The Commissioner, Deputy Commissioner and district valuers

2. (1) A person shall not be disqualified to act as Commissioner, Deputy Commissioner or district...

Errors in making valuations, etc.

3. (1) A rate or the levying of a rate shall not be affected by reason...

Status: Point in time view as at 14/12/2009.

Changes to legislation: Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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)

Demand notes, etc.

4. (1) A demand note, certificate or other document which purports to be made in pursuance...

Half-rents

5. The repeal by the 1972 Order of section 7 of the Valuation Acts Amendment Act...
Para. 6 rep. by 1978 NI 20

Covenants, etc., in leases

7. The repeal by the 1972 Order of section 13 of the Revaluation (Consequential Provisions) Act...

Rates payable by tenants under housing schemes

8. The repeal by the 1972 Order of section 14 of the Revaluation (Consequential Provisions) Act...

— Schedule 17—Repeals

Status:

Point in time view as at 14/12/2009.

Changes to legislation:

Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 27 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.