

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

SCHEDULES

SCHEDULE 12

Articles 39, 50.

BASIS OF VALUATION

PART I

GENERAL RULE

1. Subject to the provisions of this Schedule, for the purposes of this Order the net annual value of a hereditament shall be the rent for which, one year with another, the hereditament might, in its actual state, be reasonably expected to let from year to year, the probable average annual cost of repairs, insurance and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes or public charges (if any), being paid by the tenant.

2.—(1) Subject to sub-paragraph (2), in estimating the net annual value of a hereditament for the purposes of any revision of [^{F1}a valuation list], regard shall be had to the net annual values in [^{F2}that list] of comparable hereditaments which are in the same state and circumstances as the hereditament whose net annual value is being revised.

(2) Sub-paragraph (1) shall not apply to any hereditament for whose valuation special provision is made by or under Part IV or any of the succeeding Parts of this Schedule, or to any hereditament whose net annual value falls to be ascertained by reference to the profits of the undertaking or business carried on therein.

F1 Words in Sch. 12 Pt. I para. 2(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. 48(2)(a)(i); S.R. 2006/464, art. 2(4)

F2 Words in Sch. 12 Pt. I para. 2(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. 48(2)(a)(ii); S.R. 2006/464, art. 2(4)

3. ^{F3}

F3 Sch. 12 Pt. I para. 3 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 48(2)(b), Sch. 3; S.R. 2006/464, art. 2(4)

[^{F4}3A.—(1) In estimating the net annual value [^{F5}or capital value] of a relevant hereditament during a deemed completion period, the actual state of the hereditament shall be taken to be a state of reasonable repair excluding any repairs which a reasonable landlord would consider uneconomic.

(2) In this paragraph—

“building” has the same meaning as in Article 25B;

“deemed completion period” means the period—

- (a) beginning with the day on which the building is deemed to be completed by virtue of paragraph (2) of that Article; and
- (b) ending on the day on which the building becomes capable of rateable occupation;

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

“relevant hereditament” means a hereditament which comprises a building which is deemed to be completed by virtue of that paragraph.]

F4 2004 NI 4

F5 Words in Sch. 12 Pt. I para. 3A(1) inserted (1.10.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19(1), Sch. 1 para. 10; S.R. 2011/16, art. 2(2), Sch. 2

4. Where the net annual value of a hereditament is fixed, wholly or partly, having regard to the volume of trade carried on at the hereditament or the quantity of minerals or other substances extracted from it, the volume or quantity to be taken into account for the purposes of a valuation shall be the probable volume or quantity for the first year with respect to which that valuation will be in force.

[^{F6}5. Regulations may provide that in applying paragraphs 1 to 4 in relation to a hereditament of a prescribed description, prescribed assumptions (as to the hereditament or otherwise) are to be made.]

F6 1996 NI 25

6. Regulations may—

(a) provide that in arriving at a net annual value under paragraph 1 prescribed principles are to be applied; and

(b) make provision for the preservation of such principles, privileges and provisions for the making of valuations on exceptional principles as apply for the purposes of this Order.

[^{F7}Capital value – general rule

F7 Sch. 12 paras. 7-16 and preceding cross-headings for paras. 7, 8-15, 16 inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 8(2); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

7.—(1) Subject to the provisions of this Schedule, for the purposes of this Order the capital value of a hereditament shall be the amount which, on the assumptions mentioned in paragraphs 9 to 15, the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on the relevant capital valuation date.

(2) In estimating the capital value of a hereditament for the purposes of any revision of a valuation list, regard shall be had to the capital values in that valuation list of comparable hereditaments in the same state and circumstances as the hereditament whose capital value is being revised.

(3) The assumptions mentioned in paragraphs 9 to 15 shall apply for the purposes of determining whether one hereditament is a comparable hereditament in the same state and circumstances as another with the omission of sub-paragraphs (2) and (3) of paragraph 12.

(4) In sub-paragraph (1) “relevant capital valuation date” means 1st January 2005 or such date as the Department may substitute by order made subject to negative resolution for the purposes of a new capital value list.

Capital value – the assumptions

8. In this paragraph and paragraphs 9 to 15—

“development” has the meaning given by Article 2(2) of the Planning Order;

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

“flat”, in relation to a building, means a dwelling which is a separate set of premises, whether or not on the same floor, divided horizontally from some other part of the building;

“incumbrance” means any incumbrance, whether capable of being removed by the seller or not, except service charges;

“permitted development” means development for which planning permission is not required or for which no application for planning permission is required;

“Planning Order” means the Planning (Northern Ireland) Order 1991 (NI 11);

“planning permission” has the meaning given by Article 2(2) of the Planning Order;

“rentcharge” has the meaning given by section 27(1) of the Ground Rents Act (Northern Ireland) 2001 (c. 5).

9. The sale is with vacant possession.

10. The estate sold is the fee simple absolute or, in the case of a flat, a lease for 99 years at a nominal rent.

11. The hereditament is sold free from any rentcharge or other incumbrance.

12.—(1) The hereditament is in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality.

(2) The hereditament is otherwise in the state and circumstances in which it might reasonably be expected to be on the relevant date.

(3) In sub-paragraph (2) “relevant date” means 1st April 2007 or such date as the Department may substitute by order made subject to negative resolution for the purposes of a new capital value list.

[
F8(4) Regulations may provide that the state of any property comprised or included in the hereditament shall be assumed not to have changed—

(a) since before any event of a prescribed description, or

(b) by reason of any act done by or on behalf of a prescribed person.

(5) The regulations may make provision as to the circumstances and the period in relation to which that is deemed to be the case.

(6) The regulations may provide for the making of such assumptions or apportionments as may be prescribed in determining whether, or to what extent, the state of any property has changed in comparison with an earlier point in time.

(7) The regulations may—

(a) provide that an act is to be treated as done on behalf of a prescribed person if it is done by any person connected with that person, and

(b) define in what circumstances persons are to be treated for that purpose as connected.

(8) The regulations may provide that they have effect (with any necessary adaptations) in relation to omissions as well as to acts.

(9) The regulations may provide that sub-paragraph (2) shall have effect subject to any provision of the regulations.]

F8 Sch. 12 Pt. I para. 12(4)-(9) added (10.2.2011) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 7(1), 19(1); S.R. 2011/16, art. 2(1), Sch. 1

13. The hereditament has no development value other than value attributable to permitted development.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

14.—(1) A hereditament falling (or deemed to fall) within any sub-paragraph of Article 39(1A) will always fall within that sub-paragraph.

(2) A hereditament falling (or deemed to fall) within paragraph (1B) of Article 39 will always fall within that paragraph.

15.—(1) There has been no relevant contravention of—

- (a) any statutory provision; or
- (b) any requirement or obligation, whether arising under a statutory provision, an agreement or otherwise.

(2) In sub-paragraph (1) “relevant contravention” means a contravention which would affect the capital value of the hereditament.

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 both of its net annual value and of its capital value.

(2) Where this paragraph applies—

- (a) the net annual value of the hereditament shall be that portion of the rent mentioned in paragraph 1 which can reasonably be regarded as attributable to the use of the hereditament other than for the purposes of a private dwelling;
- (b) the capital value of the hereditament shall be that portion of the amount mentioned in paragraph 7 which can reasonably be regarded as attributable to the use of the hereditament for the purposes of a private dwelling.]

[^{F9}PART IA
SPORTING RIGHTS

F9 1998 NI 22

1.—(1) This paragraph applies where—

- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
- (b) the right is not severed from the occupation of the land.

(2) For the purposes of determining the net annual value of the hereditament, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.

[
^{F10}(2A) For the purposes of determining the capital value of the hereditament, the right of sporting shall be treated as if it did not exist.]

(3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.]

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

F10 Sch. 12 Pt. 1A para. 1(2A) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 48(3)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

PART II

FARMHOUSES

[^{F11}1]. The net annual value of a house occupied in connection with agricultural land [^{F12}or a fish farm] and used as the dwelling of a person—

- (a) whose primary occupation is the carrying on or directing of agricultural [^{F12}or, as the case may be, fish farming] operations on that land; or
- (b) who is employed in agricultural [^{F12}or, as the case may be, fish farming] operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,

shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

F11 Sch. 12 Pt. II renumbered (1.12.2006) as paragraph 1 of existing provision by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 48(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F12 1981 NI 13

[^{F13}2. The capital value of a house occupied and used as mentioned in paragraph 1 shall be estimated on the assumption (in addition to those mentioned in Part I) that the house will always be so occupied and used.]

F13 Sch. 12 Pt. II para. 2 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 48(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

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 hereditament no account shall be taken of the value of any plant or machinery in or on the hereditament.

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 a description falling within a class mentioned in paragraph 3, and which also, where kinds of plant and machinery are there listed in relation to plant or machinery of such a description, is of such a kind, the plant or machinery shall, subject to any order under paragraph 4, be deemed to be part of the hereditament.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

F¹⁴Classes of plant and machinery

F14 SR 1997/84

F¹⁵3. The classes of plant and machinery referred to in paragraph 2 are—

F15 SR2003/31

CLASS 1

Plant and machinery (other than excepted plant and machinery) specified in Table 1 (together with any of the appliances and structures accessory to such plant or machinery and specified in the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament.

In this Class:

(a) “transformer” means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant and machinery in or on the hereditament for manufacturing operations or trade processes;

(b) “primary transformation of power” means any transformation of electrical power by means of a transformer at any point in the main transmission of power; and

(c) “main transmission of power” means all transmission of power from the generating plant or point of supply in or on the hereditament up to and including—

- (i) in the case of electrical power, the first distribution board;
- (ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
- (iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;
- (iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to another hereditament, the point at which the power passes from the hereditament; and

(d) “excepted plant and machinery” means plant and machinery on a hereditament used or intended to be used for the generation, storage, transformation or transmission of power, where either—

- (i) the power is mainly or exclusively for distribution for sale to consumers; or
- (ii) (aa) the plant and machinery is that of a combined heat and power station which is fully exempt or partly exempt within the meaning of paragraph 148(2) or, as the case may be, 148(3) of Schedule 6 to the Finance Act 2000, and
 - (bb) the plant and machinery is within paragraph (b), (c), (d) or (k) of Table 1, and
 - (cc) the power is at least in part electrical power.

TABLE 1

(a) Steam boilers (including their settings) and chimneys, flues and dust or grit catchers used in connection with such boilers; furnaces; mechanical stokers; injectors, jets, burners and nozzles; super heaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus, producers and generators.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three wire or phase balancers.

(d) Storage batteries, with stands and insulators, regulating switches, boosters and connections forming part thereof.

(e) Static transformers; auto transformers; motor generators; motor convertors; rotary convertors; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards; control panels and all switchgear and other apparatus thereon.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(j) Windmills.

(k) Shafting, couplings, clutches, worm gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within this Class.

(m) Aero generators; wind turbines.

(n) Solar cells; solar panels.

CLASS 2

Plant and machinery specified in Table 2 (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories) which is used or intended to be used in connection with services to the hereditament or part of it, other than any such plant or machinery which is in or on the hereditament and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

In this Class “services” means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

TABLE 2

(a) GENERAL

Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

(b) HEATING, COOLING AND VENTILATING

(i) Water heaters.

(ii) Headers and manifolds; steam pressure reducing valves, calorifiers; radiators; heating panels; hot air furnaces with distributing ducts and gratings.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

(iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection therewith.

(iv) Plug sockets and other outlets; electric heaters.

(v) Refrigerating machines.

(vi) Water screens; water jets.

(vii) Fans and blowers.

(viii) Air intakes, channels, ducts, gratings, louvres and outlets.

(ix) Plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air.

(x) Pipes and coils when used for causing or assisting air movement.

(c) LIGHTING

(i) Gas pressure regulators; gas burners.

(ii) Plug sockets and other outlets; electric lamps.

(d) DRAINING

Pumps and other lifting apparatus; tanks; screens; sewage treatment plant and machinery.

(e) SUPPLYING WATER

Pumps and other water lifting apparatus; sluice gates; tanks, filters and other plant and machinery for the storage and treatment of water.

(f) PROTECTION FROM HAZARDS

Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms; lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences.

LIST OF ACCESSORIES

1. Any of the following plant and machinery which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament—

cranes with their grabs or buckets; truck or wagon tippers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection therewith; magnetic separators; driers; breakers; pulverisers; bunkers; gas holders; tanks.

2. Any of the following plant and machinery which is used or intended to be used mainly or exclusively as part of, or in connection with, or as an accessory to any of the plant and machinery falling within Class 1 or Class 2—

(i) foundations, settings, gantries, supports, platforms and stagings for plant and machinery;

(ii) steam condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash handling apparatus;

(iii) travellers and cranes;

(iv) oiling systems; earthing systems; cooling systems;

(v) pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

- (vi) shafting supports, belts, ropes and chains;
- (vii) cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;
- (viii) instruments and apparatus attached to the plant and machinery, including computers, meters, gauges, measuring and recording instruments, automatic or programmed controls, temperature indicators, alarms and relays.

CLASS 3

The following items—

(a) railway and tramway lines and tracks (other than tracks used exclusively for the transmission of power), and relevant equipment occupied together with such lines and tracks;

In this paragraph “relevant equipment” means—

- (i) tracks supports and foundations;
 - (ii) sleepers, settings and fittings;
 - (iii) buffers, cross-overs and points;
 - (iv) power wire supports and power wire gantries;
 - (v) signal gantries; and
 - (vi) barriers gates and crossings.
- (b) lifts, elevators, hoists, escalators and travelators;
- (c) cables, wires and conductors (or any system of such items)—
- (i) situated in or on a hereditament used or intended to be used in connection with the transmission, distribution or supply of electricity, and
 - (ii) used or intended to be used in connection with such transmission, distribution or supply, other than such items or parts of such items which are, or are comprised in equipment which is used or intended to be used mainly or exclusively for switching or transforming electricity;
- (d) poles, posts, pylons, towers, pipes, ducts, conduits, meters, and any associated supports and foundations, used or intended to be used in connection with any of the items included in paragraph (c);
- (e) cables, fibres, wires and conductors, or any system of such items, or any part of such items or such system, used or intended to be used in connection with the transmission of communications signals, and which are comprised in the equipment of and are situated within premises;

In this paragraph—

“premises” means any hereditament which is used, or intended to be used, mainly or exclusively for the processing or the transmission of communications signals excluding any part of such a hereditament within which there is equipment used mainly for the processing of communication signals;

“processing of communications signals” means the conversion of one form of communications signal to another form or the routing of communications signals by switching; and

“equipment used mainly for the processing of communications signals” includes:

- that part of any associated cable, fibre, wire or conductor which extends from the point of conversion or switching to the first distribution or termination frame or junction; and
- that part of any associated cable, fibre, wire or conductor which extends from the last distribution or termination frame or junction to the point of conversion or switching;

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

(f) poles, posts, towers, masts, mast radiators, pipes, ducts and conduits, and any associated supports and foundations, used or intended to be used in connection with any of the items included within paragraph (e);

(g) a pipe-line, that is to say, a pipe or system of pipes and associated fixed accessories and equipment for the conveyance of any thing, not being—

(i) a drain or sewer; or

(ii) a pipe-line which forms part of the equipment of, and is wholly situated within, relevant premises;

together with any relevant equipment occupied with the pipe-line; and where a pipe-line forms part of the equipment of, and is situated partly within and partly outside, relevant premises, excluding—

(iii) in the case of a pipe-line for the conveyance of any thing to the premises, so much of the pipe-line as extends from the first control valve on the premises; and

(iv) in the case of a pipe-line for the conveyance of any thing away from the premises, so much of the pipe-line as extends up to the last control valve on the premises;

but not excluding so much of the pipe-line as comprises the first or, as the case may be, last, control valve.

In this paragraph—

“relevant equipment” means—

(i) foundations, supports, settings, chambers, manholes, pipe gantries, pipe bridges, conduits, pits and ducts;

(ii) valves and flow regulators;

(iii) meters, pumps and air compressors (including the motors comprised in any such equipment), and

(iv) apparatus for affording cathodic protection to a pipe or system of pipes;

“relevant premises” means a factory or petroleum storage depot, a mine, quarry or mineral field or a natural gas storage or processing facility or gas holder site and for this purpose—

“factory” has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965;

“mine” has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 and includes anything which by virtue of that section is deemed to form part of a mine;

“quarry” has the meaning assigned to it by Article 2 of the Quarries (Northern Ireland) Order 1983 and includes anything which by virtue of that Article is deemed to form part of a quarry;

“mineral field” means an area comprising an excavation being a well or bore hole or a well and bore hole combined, or a system of such excavations, used for the purpose of pumping or raising brine or oil or extracting natural or landfill gas, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;

a “natural gas storage or processing facility” includes premises used or intended to be used mainly or exclusively for the processing, storage or changing the pressure of natural gas;

“petroleum storage depot” means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).

(h) Lock and dock gates and caissons.

CLASS 4

The items specified in Tables 3 and 4, except—

- (a) any such item which is not, and is not in the nature of, a building or structure;
- (b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;
- (c) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than 50 weeks;
- (d) any item in Table 4 the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed 400 cubic metres and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of any surrounding [^{F16}structure;]
- (e) [^{F17}so much of any recycling equipment fitted to any plant and machinery used in quarries where that recycling equipment is used or intended to be used for the purposes of environmental works;
- (f) any of the following such items or part of such items used or intended to be used for the purposes of environmental works in quarries—
 - (i) bunds which prevent environmental pollution and the ingress of water;
 - (ii) covers for oil and chemical storage facilities which prevent environmental pollution and the ingress of water;
 - (iii) covers for screen houses, conveyors and bays which prevent the spread of dust;
 - (iv) pits which are used for the settlement of suspended solids in water discharges to protect surrounding water courses;
 - (v) bays used in connection with construction and demolition waste materials.

In this paragraph—

- (a) “environmental pollution” has the same meaning as in Article 8 of the Environment (Northern Ireland) Order 2002;
- (b) “environmental works” means any works used or intended to be used for the purposes of improving the environmental performance of quarries in accordance with the Code of Practice for the Aggregates Industry in Northern Ireland; and
- (c) “recycling equipment” means equipment used for the collection of demolition or construction waste, the separation (either partially or completely) of such waste into its components or the subsection of such waste or its components to any process.]

<p>F16 Word in Sch. 12 Pt. III para. 3 substituted (1.4.2007) by Rating of Quarries (Plant and Machinery) Order (Northern Ireland) 2007 (S.R. 2007/180), art. 2(1)</p> <p>F17 Words in Sch. 12 Pt. III para. 3 inserted (1.4.2007) by Rating of Quarries (Plant and Machinery) Order (Northern Ireland) 2007 (S.R. 2007/180), art. 2(2)</p>

TABLE 3

Blast furnaces.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

Bridges, tunnels, tunnel linings, tunnel supports and viaducts.
Bunds.
Chimneys and flues.
Coking ovens.
Cooling ponds.
Dams.
Fixed cranes.
Floating pontoons, with any bridges or gangways not of a temporary nature used in connection with such pontoons.
Flumes, conduits and ducts.
Foundations, settings, fixed gantries, supports, walkways, stairways, handrails, catwalks, stages, staithes and platforms.
Headgear for mines, quarries and pits; wells.
Masts (including guy ropes) and towers for radar or communications signals.
Pits, beds and bays.
Radio telescopes.
Shiplifts and building berths.
Tiplers.
Transversers and turntables.
Turbines and generators.
Valve towers.
Well casings and liners

TABLE 4

Accelerators
Acid concentrators.
Bins and hoppers.
Boilers.
Bunkers.
Burners, converters, furnaces, kilns, stoves and ovens.
Chambers and vessels.
Condensers and scrubbers.
Coolers, chillers and quenchers.
Cupolas.
Cyclones.
Economisers, heat exchangers, recuperators, regenerators and superheaters.
Evaporators.
Filters and separators.
Gas producers, generators, purifiers, cleansers and holders.
Hydraulic accumulators.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

Precipitators.
Reactors and reactor pressure vessels.
Refuse destructor and incinerators.
Reservoirs.
Retorts.
Silos.
Stills.
Tanks.
Towers and columns.
Vats.
Washerries for coal.
Wind tunnels.

Power to modify classes of plant and machinery

4. The Department may by order modify any provision of^{F18} this Part].

F18 1996 NI 25

Information about plant and machinery included in valuation

5. The district valuer shall, on being so required in writing by the occupier of^{F19}, or person chargeable to rates under Article 25A in respect of,] any hereditament furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of paragraph 2 as forming part of the hereditament.

F19 2004 NI 4

Para. 6 rep. by 1996 NI 25

^{F20}PART IV

RAILWAYS

F20 Sch. 12 Pt. IV (paras. 1-5) repealed (prosp.) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(e), 18, 19(1), Sch. 2

1. Paragraphs 2 to 4 apply to railway hereditaments, but do not apply to any hereditament occupied by a railway company which is not a railway hereditament.

2.—(1) Subject to the provisions of this Part, every railway hereditament shall be entered in a new ^{F21}NAV list] at the net annual value, and according to the other particulars, appearing in the last preceding ^{F21}NAV list].

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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) In making a valuation of a railway hereditament for the purposes of a new [F21NAV list], the Commissioner or the district valuer may make such changes in the net annual value or other particulars as may be necessary in order to complete any revision of the [F21NAV list] arising from the extension or diminution of the railway hereditament.

F21 Words in Sch. 12 Pt. IV para. 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. 48(5); S.R. 2006/464, art. 2(4)

3. Where any hereditament is used partly for the purposes of a railway and partly for other purposes, the net annual value of the part used for those other purposes shall be estimated on the same basis as the net annual value of a hereditament which is not a railway hereditament.

4. The net annual value of every railway hereditament shall be ascertained in accordance with the following provisions—

- (a) in the case of a running-line hereditament, the net annual value shall be the net annual value which, if the hereditament had not been adopted for use as a running-line hereditament, would have been placed thereon at 1st April 1932;
- (b) in the case of a non-running-line hereditament, the net annual value shall be 33½ per cent. of the net annual value which would have been placed thereon if valued at 3rd August 1914 regard being had to the effective user and other conditions obtaining at the time of valuation.

5. The Department may by order—

- (a) provide that this Part is to cease to apply to the hereditaments mentioned in paragraph 1;
- (b) specify the kinds of property to which this Part is to apply; and
- (c) [F22determine, or] make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property[F22 and]
- [F22(d) make provision with respect to the apportionment of the aggregate amount of the net annual value determined under the order among the districts.]

F22 1996 NI 25

PART V

LAND USED FOR EXHIBITING ADVERTISEMENTS

1. Where a right to use land for the purpose of exhibiting advertisements is a separate hereditament from the land, in estimating the net annual value of the land account shall not be taken of any value or, as the case may be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.

2. Where any land is used temporarily or permanently for the exhibition of advertisements or for the erection of any structure used for the exhibition of advertisements and the land—

- (a) is not so used under a right which is a separate hereditament from the land; and
- (b) is not occupied for any other purpose;

the net annual value of the land shall be estimated by reference to the value of that use of the land[F23 unless but for that use it would be rateable under Article 25A].

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

F23 2004 NI 4

3. Where any land is used temporarily or permanently—
- (a) for the exhibition of advertisements; or
 - (b) for the erection thereon or attachment thereto of any structure used for the exhibition of advertisements;

and the land—

- (i) is not so used under a right which is a separate hereditament from the land; and
- (ii) [^{F24}either] is occupied for any other purpose and rateable in respect thereof [^{F24} or is not so occupied and but for that use would be rateable under Article 25A];

the net annual value of the hereditament comprised of or including the land shall be so estimated as to include the increased value arising from that use.

F24 2004 NI 4

4. In this Part “structure”, without prejudice to the generality of its meaning, includes a hoarding, frame, post or wall.

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 the purposes of this Part includes a well or bore-hole) or a quarry.

2. The net annual value of a hereditament to which this Part applies shall be its value as ascertained under Part I, paragraph 1, reduced by one half of the part of the rent estimated under that paragraph which is attributable to the occupation of land for the purpose of the following operations, namely, the winning and working, grading, washing, grinding and crushing of minerals.

3. The Department may by order—
- (a) provide that paragraph 2 is to cease to have effect;
 - (b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

^{F25}PART X

DOCKS

F25 Sch. 12 Pt. X (paras. 1-8) repealed (prosp.) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(e), 18, 19(1), Sch. 2

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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 paragraphs 2 and 3, this Part applies to any hereditament occupied by a dock authority for the purpose of carrying on its dock undertaking under the authority conferred by or under any statutory provision .

[^{F26}2.—(1) This Part shall not apply—

- (a) where the relevant income of the dock undertaking was not more than £1,000,000—
 - (i) in any accounting period of twelve months ending during the year ending on 31st March 2001, or, if there is none;
 - (ii) if there is an accounting period of any other length which ends in that year, in the period of twelve months which ends with the last day of the last such accounting period, or, if there is none;
 - (iii) in the twelve months ending with 31st March 2001; or
- (b) where the persons carrying on the dock undertaking use the dock exclusively or mainly for the purpose of bringing or receiving goods—
 - (i) manufactured or produced by them; or
 - (ii) to be used by them for the manufacture or production of goods or electricity; or
 - (iii) to be sold by them; or
 - (iv) manufactured or produced by an associated body, and to be sold by that body.

(2) For the purposes of sub-paragraph (1)(b), a body shall be treated as the associated body of any persons if—

- (i) it is a body corporate in relation to which those persons directly or indirectly own or control not less than 51 per cent. of its issued share capital; or
- (ii) it is a body corporate in relation to which those persons and any other associated body or bodies of theirs directly or indirectly own or control not less than 51 per cent. of its issued share capital.]

F26 SR 2003/129

3. Other than for the purposes of the calculation of relevant income or relevant expenditure, this Part does not apply to a hereditament occupied by the persons carrying on a dock undertaking which does not consist exclusively of operational land.

4. In this Part—

“accounting period” in relation to an undertaking, means the period by reference to which the accounts of the undertaking are compiled;

“adjusted balance” in relation to an undertaking and a period, means 92.5 per cent. of the adjusted income of the undertaking for the period less 100 per cent. of its adjusted expenditure for the period;

“adjusted expenditure” in relation to an undertaking and a period, means the amount of relevant expenditure of the undertaking for the period multiplied by P/Y

and “adjusted income” in relation to an undertaking and a period means the amount of relevant income of the undertaking for that period multiplied by P/Y where—

- (a) P is the retail prices index for September 2000, and
- (b) Y is the retail prices index for the September falling during the period in question, unless the base month for the index for that September differs from the base month for the index for September 2000, in which case, Y is the figure which would have been the index

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

for the September falling during the period if the base month for the index had been the same in both cases;

“relevant balance” in relation to an undertaking and a period, means 92.5 per cent. of the relevant income of that undertaking for the period, less 100 per cent. of its relevant expenditure for the period;

“relevant expenditure” in relation to an undertaking and a period, means all expenditure included, or falling to be included, in the revenue or profit and loss account of the undertaking for the period, whether derived from the operations carried on under the statutory provision by which the dock is authorised or otherwise, other than—

- (a) expenditure in respect of pilotage;
- (b) expenditure—
 - (i) in relation to investments required to be shown in the accounts of the undertaking (other than expenditure in relation to investments in subsidiary companies);
 - (ii) consisting of, or relating to, interest payable in respect of borrowing;
 - (iii) consisting of payments for, or in connection with, the management of property which is let out and which is, or forms part of, a separate hereditament;
- (c) expenditure incurred in respect of the disposal of land;
- (d) amounts written off in respect of depreciation;

“relevant income” in relation to an undertaking and a period means all income by way of revenue included, or falling to be included, in the revenue or profit and loss account of the undertaking for the period, whether derived from the operations carried on under the statutory provision by which the dock is authorised or otherwise, but excluding—

- (a) income in respect of pilotage;
- (b) income from—
 - (i) investments required to be shown in the accounts of the undertaking (other than investments in subsidiary companies);
 - (ii) loans or deposits;
 - (iii) rent or other payments receivable in consideration of the grant of permission for occupation or use of any property of the undertaking, or rights over such property, which is, or forms part of, a separate hereditament; and
- (c) any sum receivable in respect of the disposal of land;

“relevant preceding year” means the year ending immediately before the year in question;

“retail prices index” means the general index of retail prices (for all items) published by the Office for National Statistics; and if that index is not published for a month for which it is relevant for the purposes of this Part, this Part shall be taken to refer to any substituted index or index figures published by that Office;

“subsidiary” has the meaning given by [^{F27}section 1159 of the Companies Act 2006].

F27 Words in Sch. 12 Pt. X para. 4 substituted (1.10.2009) by Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 2(1), Sch. 1 para. 38 (with art. 10)

5.—(1) For any year the net annual value of a hereditament to which this Part applies—

- (a) where the dock undertaking is wholly comprised in one hereditament, shall be the amount determined for that year in accordance with paragraph 6;

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

- (b) where the dock undertaking extends to two or more hereditaments, shall be the portion of the amount determined for that year in accordance with paragraph 6 allocated to the hereditament under paragraph 7.
- (2) Where (apart from this sub-paragraph) any net annual value determined under this Part would include a fraction of a pound—
 - (a) if the fraction would exceed 50 pence it shall be made up to one pound, and
 - (b) if the fraction would be 50 pence or less it shall be ignored.
- 6.—**(1) Subject to sub-paragraphs (3) and (4), the amount determined in accordance with this paragraph for the year ending on 31st March 2004 shall be an amount equal to 27.5 per cent. of the relevant balance of the undertaking for—
 - (a) an accounting period of 12 months ending during the year ending with 31st March 2001, or, if there is none;
 - (b) if there is an accounting period of any other length which ends in that year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none;
 - (c) the twelve months ending on 31st March 2001.
- (2) Subject to sub-paragraphs (3) to (5), the amount determined in accordance with this paragraph for any subsequent year shall be an amount equal to 27.5 per cent. of the adjusted balance of the undertaking for—
 - (a) an accounting period of twelve months ending during the relevant preceding year, or, if there is none;
 - (b) if there is an accounting period of any other length which ends in the relevant preceding year, the period of twelve months which ends with the last day of the last such accounting period, or, if there is none;
 - (c) the relevant preceding year.
- (3) Where, in relation to a year and an undertaking, the amount equal to 27.5 per cent. of X is greater than 13 per cent. of Z, sub-paragraph (1) or, as the case may be, sub-paragraph (2) shall not apply and the amount determined in accordance with this paragraph for that year shall, subject to sub-paragraph (5), be equal to 13 per cent. of Z.
- (4) Where, in relation to a year and an undertaking, the amount equal to 27.5 per cent. of X is less than 5 per cent. of Z, sub-paragraph (1) or, as the case may be, sub-paragraph (2) shall not apply and the amount determined in accordance with this paragraph for that year shall, subject to sub-paragraph (5), be equal to 5 per cent. of Z.
- (5) Where, in relation to a year ending on or after 31st March 2005 and an undertaking, the amount determined under sub-paragraph (2), or, as the case may be, sub-paragraph (3) or (4), would differ from the amount determined in accordance with this paragraph for the relevant preceding year by no more than 20 per cent. of that amount, the sub-paragraph in question shall not apply and the amount determined in accordance with this paragraph for that year shall be the same as the amount determined for the relevant preceding year.
- (6) For the purposes of sub-paragraphs (3) and (4)—
 - (a) X for the year ending on 31st March 2004 is the relevant balance and for subsequent years is the adjusted balance;
 - (b) Z for the year ending on 31st March 2004 is the relevant income and for subsequent years is the adjusted income;
 - (c) X and Z shall be computed for the year ending on 31st March 2004 for the period described in sub-paragraph (1)(a) or, if there is no such period, for the period described in sub-

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

paragraph (1)(b) or, if there is no such period, for the period described in sub-paragraph (1)(c);

- (d) X and Z shall be computed for subsequent years for the period described in sub-paragraph (2)(a) or, if there is no such period, for the period described in sub-paragraph (2)(b) or, if there is no such period, for the period described in sub-paragraph (2)(c).

7. Where the dock undertaking extends to two or more hereditaments, the amount determined in accordance with paragraph 6 for any year shall be apportioned among the hereditaments in such manner as may be agreed by the Commissioner with the dock authority and the district council or, in default of agreement, determined by the Department.

8. The Department may by order modify any of the provisions of paragraphs 2 to 7, or may, in substitution for those provisions, make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

PART XI

CANALS

1. This Part applies to any hereditament consisting of property occupied for purposes of a canal undertaking which is of a kind specified in an order made under paragraph 2.

2. The Department may by order—

- (a) specify the kinds of property to which this Part is to apply; and
(b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property.

Part XII rep. by 1984 c. 12

[^{F28}PART XIII

CARAVAN SITES

F28 1982 NI 2

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

(2) In this Order—

- (a) “caravan” has the meaning assigned to it by section 25(1) of the Caravans Act (Northern Ireland) 1963;
(b) “caravan site” means any land in respect of which a site licence is required under that Act, or would be so required if paragraphs 4 and 11 of the Schedule to that Act (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by district councils) were omitted;
(c) a caravan pitch is a “pitch for a leisure caravan” if in accordance with any licence or planning permission regulating the use of the caravan site a caravan stationed on the pitch is not allowed to be used for human habitation throughout the year;
(d) “site operator” means the person who is for the purposes of that Act the occupier of the caravan site.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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 other than the site operator so that a pitch so occupied is a separate hereditament, the district valuer may, notwithstanding anything contained in Article 38(2), if he thinks it proper to do so having regard to the circumstances of the case, value all or any of those pitches as a single hereditament together with so much, if any, of the site as is in the occupation of the site operator.

(2) ^{F29}

(3) ^{F30}

(4) For the purposes of this Part a caravan pitch (and any area comprising it) shall be taken as including the caravan for the time being on the pitch if, but only if, apart from this paragraph, the caravan would be included as part of a hereditament.

(5) Where any area of a caravan site is valued as a single hereditament under sub-paragraph (1), that area shall, for the purposes of this Order, be deemed to be a single hereditament in the occupation of the site operator and shall be so treated.

<p>F29 Sch. 12 Pt. XIII para. 2(2) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 48(6)(a), Sch. 3; S.R. 2006/464, art. 2(4) (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)</p> <p>F30 Sch. 12 Pt. XIII para. 2(3) repealed (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 48(6)(a), Sch. 3; S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)</p>
--

3.—(1) Where an alteration is made in the [^{F31}NAV list] in consequence of this Part, the district valuer shall serve certificates of the alteration on the persons mentioned in Article 56(8) stating—

- (a) how many caravans occupied by persons other than the site operator are included in the hereditament under this Part, and
- (b) how much of the net annual value is attributed to those caravans, together with their pitches.

(2) After receiving a certificate of the alteration under sub-paragraph (1) the site operator shall display a notice on the site from the beginning of April to the end of October in every year so long as the site or part of it is treated as a single hereditament under this Part (but starting with the April following the receipt of the certificate if it is received in October) and shall state in the notice so displayed—

- (a) the part of the site included in the hereditament to which the certificate relates (or that the whole of the site is so included);
- (b) the facts stated in the certificate under sub-paragraph (1);
- (c) the amount in the pound of rate chargeable in respect of the hereditament during the year in which the notice is displayed.

(3) If at any time it appears to the district valuer that the fact stated in a certificate under sub-paragraph (1) or this sub-paragraph are no longer accurate, he shall give to the site operator a further certificate of the alteration bringing the facts so stated up to date; and the certificate or last certificate received by the site operator under this sub-paragraph shall after his receipt of it (or, if it is received in October, then from the beginning of the following April) take the place of the certificate under sub-paragraph (1) for the purposes of sub-paragraph (2)(b).

(4) The notice required by sub-paragraph (2) shall be displayed at some conspicuous place where it is likely to attract the attention of persons occupying pitches for leisure caravans which are included in the hereditament by virtue of this Part.

Status: Point in time view as at 01/10/2011.

Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 12 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)

(5) If so requested by a person occupying any such pitch, the site operator shall give him in writing the information required by sub-paragraph (2) to be given by a notice under that sub-paragraph as the sub-paragraph would apply at the time of the request if a notice were required to be displayed at all times after receipt of a certificate under sub-paragraph (1) and to take account of any certificate received under sub-paragraph (3).

(6) Any site operator who, without reasonable excuse, fails—

- (a) to display and keep displayed a notice as required by sub-paragraphs (2) and (4), or
- (b) to give information as required by sub-paragraph (5) within one month after a written request from that person,

shall be guilty of an offence and liable on summary conviction to a fine not exceeding^{F32} level 3 on the standard scale.]

F31 Words in Sch. 12 Pt. XIII para. 3(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. 48(6)(b); S.R. 2006/464, art. 2(4) (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

F32 1984 NI 3

Status:

Point in time view as at 01/10/2011.

Changes to legislation:

Rates (Northern Ireland) Order 1977, SCHEDULE 12 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.