

SCHEDULES

SCHEDULE 14

Article 43.

DISTINGUISHMENT OF INDUSTRIAL HEREDITAMENTS AND FREIGHT-TRANSPORT HEREDITAMENTS

1. This Schedule applies to—

- ^{F1}(a) industrial hereditaments;
- (b) freight-transport hereditaments.

F1 prosp. rep. by 2004 NI 4

2.—(1) In the NAV list, every industrial hereditament occupied and used either wholly or partly for industrial purposes shall be distinguished as being so occupied and used, and, as respects every such hereditament occupied and used partly for industrial purposes, the net annual value thereof shall be apportioned by the Commissioner or the district valuer between the occupation and use of the hereditament for industrial purposes and the occupation and use thereof for other purposes.

(2) For the purpose of determining in which proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively—

- (a) the hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part of it is, under this Order or the transferred provisions relating to the regulation of mines, quarries and factories, to be deemed neither to be, nor to form part of, a mine, quarry or factory;
- (b) where the net annual value of the hereditament does not exceed £2,290, or where the part of the net annual value of the hereditament attributable to purposes other than industrial purposes does not exceed 10 per cent. of the part thereof attributable to industrial purposes, the hereditament shall be treated as if it were occupied and used wholly for industrial purposes, and, where the part of the net annual value attributable to such other purposes exceeds 10 per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds 10 per cent. of the part attributable to industrial purposes;
- (c) where two or more hereditaments in the same occupation are, by virtue of paragraph 3 of Schedule 2, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.

(3) The Department may, by order subject to negative resolution, substitute for the amount of net annual value specified in sub-paragraph (2)(b) such amount as may be specified in the order.

3.—(1) In the [^{F5}NAV list], every freight-transport hereditament which is occupied and used either wholly or partly for transport purposes shall be distinguished as being so occupied and used, and, as respects every such hereditament occupied and used partly for transport purposes, the net annual value thereof shall be apportioned by the Commissioner or the district valuer between the

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Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 14 is up to date with all changes known to be in force on or before 17 July 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)

occupation and use of the hereditament for transport purposes and the occupation and use for other purposes [^{F6}(so far as relevant to its net annual value)].

(2) A freight-transport hereditament shall be distinguished in the [^{F7}NAV list] by reference to the transport purpose or purposes for which it is occupied and used; and, where a freight-transport hereditament is occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the proportions of the net annual value of the hereditament attributable to the occupation and use thereof for the several transport purposes shall be shown in the list.

(3) Subject to sub-paragraphs (4) and (5), for the purpose of determining in which proportions a freight-transport hereditament is occupied and used for transport purposes and for other purposes respectively, the hereditament shall be deemed to be occupied and used for transport purposes except in so far as it is occupied and used for the purposes of a hotel, refreshment room, dwelling-house or residence.

(4) Any part of a freight-transport hereditament which is so let out as to be capable of being separately valued shall not be deemed to be occupied and used for transport purposes unless it is actually so occupied and used.

(5) In the case of a hereditament occupied and used for canal transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking, any part of the hereditament, being a building, yard or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall not be deemed to be occupied and used for transport purposes.

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| F5 | Words in Sch. 14 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. 49(3)(a)(i) ; S.R. 2006/464, art. 2(4) |
| F6 | Words in Sch. 14 para. 3(1) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 49(3)(a)(ii) ; S.R. 2006/464, art. 2(4) |
| F7 | Words in Sch. 14 para. 3(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. 49(3)(b) ; S.R. 2006/464, art. 2(4) |

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