

## SCHEDULES

### SCHEDULE 7 N.I.

#### RATEABLE [<sup>F1</sup>VALUES] OF HEREDITAMENTS

**F1** Word in Sch. 7 heading substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 43(8); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

#### Hereditaments partially exempt from rates

**3.**—<sup>F1</sup>(1) Where a hereditament is distinguished in the NAV list under Article 41 as partially exempt from rates under that list, its rateable net annual value shall be the whole of so much of its net annual value as is shown in that list under paragraph (3B) of that Article as apportioned to the use of the hereditament for other purposes (so far as relevant to its net annual value).

(1A) Where a hereditament is distinguished in the capital value list under Article 41 as exempt from rates under that list to one-half of the extent to which it is used for domestic purposes which are also exempting purposes, its rateable capital value shall be—

- (a) one-half of its capital value if it is wholly used for domestic purposes which are also exempting purposes; or
- (b) if an apportionment is shown in the capital value list under paragraph (3A) of that Article, the aggregate of—
  - (i) one-half of so much of its capital value as is shown in the capital value list as apportioned to the use of the hereditament for domestic purposes which are also exempting purposes; and
  - (ii) the whole of so much of the capital value as is shown in the capital value list as apportioned to the use of the hereditament for other purposes (so far as relevant to its capital value).

(1B) In sub-paragraphs (1) and (1A) “domestic purposes” and “exempting purposes” have the same meaning as in Article 41.]

<sup>F2</sup>(2) Where—

- (a) any hereditament was, immediately before the relevant date, distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f); and
- (b) it continues to be distinguished in the [<sup>F3</sup>NAV list] by virtue of Article 12(2) of the 2006 Order,

its [<sup>F4</sup>rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006] .

(3) Where a hereditament is distinguished in [<sup>F5</sup>the NAV list] as exempt from rates by virtue of Article 12(3) of the 2006 Order, its [<sup>F6</sup>rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement

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

of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006].

(4) Where a hereditament is distinguished in [<sup>F7</sup>the NAV list] by virtue of paragraph (4) of Article 12 of the 2006 Order, its [<sup>F8</sup>rateable net annual value] shall be the same proportion of its net annual value as the [<sup>F8</sup>rateable net annual value] of the original hereditament was of its net annual value immediately before it ceased to be occupied as mentioned in sub-paragraph (a) of that paragraph.

[<sup>F9</sup>(4A) Where the original hereditament ceased to be so occupied before the commencement of the insertion of this paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006, the second reference in sub-paragraph (4) to its rateable net annual value shall be construed as a reference to its rateable value.]

(5) In this paragraph—

“2006 Order” means the Rates (Capital Values, etc.) (Northern Ireland) Order 2006;

“original hereditament” means the hereditament to which sub-paragraphs (a) and (b) of Article 12(4) of the 2006 Order apply;

“relevant date” means the date on which Article 12(1) of the 2006 Order (which repealed Article 41(2)(f)) came into operation.]

- |           |   |
|-----------|---|
| <b>F1</b> | Sch. 7 para. 3(1)-(1B) substituted (1.12.2006) for Sch.7 para. 3(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(a)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> ) |
| <b>F2</b> | Sch. 7 para. 3(2)-(5) inserted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), <b>12(8)(b)</b> ; S.R. 2006/146, <b>art. 2</b>  |
| <b>F3</b> | Words in Sch. 7 para. 3(2)(b) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(b)(i)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )            |
| <b>F4</b> | Words in Sch. 7 para. 3(2) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(b)(ii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )              |
| <b>F5</b> | Words in Sch. 7 para. 3(3) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(c)(i)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )               |
| <b>F6</b> | Words in Sch. 7 para. 3(3) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(c)(ii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )              |
| <b>F7</b> | Words in Sch. 7 para. 3(4) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(d)(i)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )               |
| <b>F8</b> | Words in Sch. 7 para. 3(4) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(d)(ii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )              |
| <b>F9</b> | Sch. 7 para. 3(4A) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 43(3)(e)</b> ; S.R. 2006/464, <b>art. 2(2)</b> , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b> )                             |

[<sup>F10</sup>**3A** Where—

- (a) only part of a hereditament is situated within an enterprise zone; and
- (b) the hereditament is distinguished in the NAV list under Article 42(1B) as partially exempt from rates,

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

its rateable net annual value shall be so much of its net annual value as is shown in the NAV list as apportioned to that part of the hereditament which is not situated within an enterprise zone.]

**F10** Sch. 7 para. 3A substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 43(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

**Changes to legislation:**

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

[View outstanding changes](#)

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

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

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