

Status: Point in time view as at 04/03/2008.

Changes to legislation: Rates (Northern Ireland) Order 1977, Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments is up to date with all changes known to be in force on or before 09 August 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 7 **N.I.**

RATEABLE [^{F1}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.)

Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments

N.I.

[^{F1}4.—(1) This paragraph applies to industrial hereditaments^{F2}. . . .

(2) Where a hereditament to which this paragraph applies is distinguished in [^{F3}the NAV list] as being occupied and used wholly for industrial purposes, its [^{F4}rateable net annual value] shall be [^{F5}subject to sub-paragraph (3)] nil.

[^{F5}(3) For the purposes of sub-paragraph (2) the [^{F6}rateable net annual value] of a hereditament for any year specified in this sub-paragraph shall be the following percentage of its net annual value—

- (a) for 2005-2006, 15 per cent.;
- (b) for 2006-2007, 25 per cent.;
- (c) for 2007-2008, [^{F7}30 per cent.];
- (d) for 2008-2009, [^{F8}30 per cent.];
- (e) for 2009-2010, [^{F8}30 per cent.];
- (f) for 2010-2011, [^{F8}30 per cent.].

(4) In sub-paragraph (3) “2005-2006” means the year ending on 31st March 2006 and similar expressions shall be construed accordingly.

(5) The Department may by order subject to affirmative resolution direct that for any percentage specified in sub-paragraph (3) there shall be substituted such other percentage as may be specified in the order.]]

F1 1983 NI 10

F2 1994 NI 11

F3 Words in Sch. 7 para. 4(2) 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(5)(a)(i); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

F4 Words in Sch. 7 para. 4(2) 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(5)(a)(ii); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

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- F5** 2004 NI 4
- F6** Words in Sch. 7 para. 4(3) 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(5)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F7** Words in Sch. 7 para. 4(3)(c) substituted (1.4.2007) by Rates (Industrial Hereditaments) (Amendment) Order (Northern Ireland) 2007 (S.R. 2007/1), **art. 2**
- F8** Words in Sch. 7 para. 4(3)(d)(e)(f) substituted (4.3.2008) by Rates (Industrial Hereditaments) (Amendment) Order (Northern Ireland) 2008 (S.R. 2008/49), **art. 2**

[^{F9}4A.—(1) This paragraph applies to freight-transport hereditaments.

(2) Where a hereditament to which this paragraph applies is distinguished in [^{F10}the NAV list] as being occupied and used wholly for transport purposes, its [^{F11}rateable net annual value] shall be one-quarter of its net annual value.]

- F9** 1983 NI 10
- F10** Words in Sch. 7 para. 4A(2) 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(6)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F11** Words in Sch. 7 para. 4A(2) 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(6)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

N.I.

4B.—(1) Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in the [^{F12}NAV list] as being occupied and used partly for industrial purposes or transport purposes and partly for other purposes, its [^{F13}rateable net annual value] shall be the aggregate of—

- [^{F14}(za)** the relevant percentage (if any) specified in paragraph 4(3) of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for industrial purposes;]
- (a) one quarter of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for transport purposes, if any; and
- (b) the whole of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for purposes other than industrial purposes or transport purposes.

(2) For the purposes of this paragraph the property of the Belfast Harbour Commissioners within the limits of the port and harbour of Belfast, as defined by the Belfast Harbour Act 1882, held by the said Commissioners and in their actual occupation for their own use or for public purposes, shall be deemed to be a freight-transport hereditament occupied and used wholly for transport purposes.

- F12** Words in Sch. 7 para. 4B(1) 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(7)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F13** Words in Sch. 7 para. 4B(1) 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(7)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F14** 2004 NI 4

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Para. 5 rep. by 1994 NI 11

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