

## SCHEDULES

### SCHEDULE 1

Article 3

#### 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 ground only (including pastoral land), land used for a plantation or a wood or for the growth of saleable underwood, or land exceeding [<sup>F1</sup> 0.1012 hectare] used for the purposes of poultry farming, market gardens, nursery grounds, orchards or allotments, but does not include land occupied together with a house as a park, gardens or pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation or land used as a racecourse; and
- (b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in paragraph 2(1)( b).

**F1** 1979 NI 4

**2.—(1)** In this Order, “agricultural buildings”

- (a) means buildings occupied together with agricultural land and used solely in connection with agricultural operations thereon, or buildings being or forming part of a market garden and used for the purposes thereof; and
- (b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—
  - (i) by the occupiers of all that land; or
  - (ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,

where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally); and

- (c) also includes a building which is used in connection with agricultural operations carried on on agricultural land and which is occupied by a body corporate any of whose members are, or are together with the body, the occupiers of the land, where that use, or that use together with the use mentioned in paragraph 3(1)( b) is its sole use; but does not include a building which is a dwelling-house.

(2) In this paragraph “building” includes a distinct part of a building.

**3.—(1)** In this Order, “livestock or poultry building”

- (a) means a building which—
  - (i) is used for the production of livestock or poultry<sup>F2</sup> or is used for the scientific testing of livestock or poultry for the purposes of the improvement of breeding stock]; or

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- (ii) is occupied together with one or more than one other building used for the production of livestock or poultry<sup>F2</sup> or used for the scientific testing of livestock or poultry for the purposes of the improvement of breeding stock] and is used in connection with the operations carried on in that other building or those other buildings;

where either the use mentioned in sub-head (i) or (ii) is the sole use, or the building is occupied together with agricultural land and used also in connection with agricultural operations on that land and that use together with the use mentioned in sub-head (i) or (ii) (as the case may require) is its sole use; and

- (b) includes a building which—

- (i) is used solely in connection with the operations carried on in one or more than one building to which head ( a ) applies; and

- (ii) is occupied either—

(aa) by a body corporate any of whose members are, together with the body, the occupiers of that building or those buildings; or

(bb) by persons who would satisfy the requirements of paragraph 2(1)( b)(ii) if the building were an agricultural building;

and whose use as mentioned in this paragraph, or that use together with the use mentioned in paragraph 2(1)( c ), is its sole use;

but does not include an agricultural building or a dwelling-house.

- (2) In this paragraph—

“building” includes a distinct part of a building;

“livestock” means any animal kept for the production of food, wool, skins or fur;

“poultry” includes the eggs of poultry;

“production” includes the breeding, rearing, fattening and keeping of livestock or poultry, but does not include the keeping of livestock or poultry which are in transit.

**F2** 1998 NI 22

4. In determining for the purposes of this Schedule whether anything used in any way is solely so used or whether any use of it is its sole use, no account shall be taken of any time in which it is used in any other way if that time does not amount to a substantial part of the time during which it is used.

## <sup>F3</sup> SCHEDULE 2

Article 3, Sch.14.

### DEFINITIONS RELATING TO INDUSTRIAL HEREDITAMENTS

**F3** prosp. rep. by 2004 NI 4

1. In this Order—

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

*Definition rep. by 1994 NI 11*

<sup>F4</sup>“industrial hereditament” means a hereditament, exclusive of any part of the hereditament <sup>F5</sup>which is] used for the purposes of a private dwelling, which is occupied and used as—

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- (a) a mine or quarry; or
- (b) subject as provided in this Schedule, a factory;]

“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;

“public supply undertaking” means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or<sup>F6</sup> for the treatment of sewage, or] to any one or more undertakings carried on under any statutory provision (including such a provision contained in or made under a local or personal Act or Measure or an Act or Measure confirming a provisional order);

“quarry” has the meaning assigned to it by<sup>F7</sup> Article 2(2) of the Quarries (Northern Ireland) Order 1983] and includes anything which by virtue of that<sup>F7</sup> Article] is deemed to form part of a quarry;

“retail shop” includes any premises of a similar character where retail trade or business including repair work) is carried on.

**F4** 1996 NI 25

**F5** Words in *Sch.2 para. 1* in definition of "industrial hereditament" 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. 40**; *S.R. 2006/464*, **art. 2(4)**

**F6** 1998 NI 22

**F7** 1983 NI 4

**2.** For the purposes of this Order—  
*Sub-para. (a) rep. by 1994 NI 11*

**[<sup>F8</sup>2A].** [<sup>F8</sup>For the purposes of sub-paragraph (b) of the definition of “industrial hereditament”]

**[<sup>F8</sup>(a)** a hereditament shall be deemed not to be occupied and used as a factory if it is primarily occupied and used for any of the following purposes, or for a combination of any such purposes—

- (i) the purposes of a retail shop;
  - (ii) the purposes of distributive wholesale business;
  - (iii) the purposes of storage;
  - (iv) the purposes of a public supply undertaking;
  - (v) any other purposes whether or not similar to any of the foregoing, which are not those of a factory;]
- (b) a hereditament shall not be deemed not to be occupied and used as a factory by reason only of the fact that the owner or occupier of the hereditament is the only person working therein or that no other person working therein is in his employment;
- (c) any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situated within the close, curtilage or precincts forming a factory and used in connection therewith, be deemed not to form part of the factory.

**F8** 1996 NI 25

**3.** Where two or more properties within the same curtilage, or contiguous to one another are in the same occupation and, though treated for any reason as two or more hereditaments for the purposes of valuation and rating, are used as parts of a single mine, quarry or factory, then, for the purposes

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of determining whether the several hereditaments are industrial hereditaments, they shall be treated as if they formed parts of a single hereditament comprising all those hereditaments.

### <sup>F9</sup>SCHEDULE 3

Article 3.

#### DEFINITIONS RELATING TO RAILWAY HEREDITAMENTS

**F9** Sch. 3 repealed (prosp.) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(d), 18, 19(1), Sch. 2

In this Order—

“non-running-line hereditament” means a railway hereditament which is not a running-line hereditament;

“railway company” means a body operating a railway undertaking;

“railway hereditament” means a hereditament occupied by a railway company for the purpose of its undertaking but does not include—

- (a) any hotel, refreshment room, dwelling-house, residence, town office or town receiving depot;
- (b) any premises used and occupied for the purposes of subsidiary services (other than those connected with the local collection and delivery of parcels, goods or merchandise conveyed, or to be conveyed, by rail) carried on by that company for the purpose of road, sea or other transport;
- (c) any waterworks, electric light works, power works or gas works, unless they are used mainly to supply the undertaking;
- (d) any store, building or premises let by that company, or, if unused, capable of being so let;

“running-line” means the railway line or lines which are used primarily for the conveyance of railway traffic from place to place and includes the land under, between and adjoining such line or lines, but does not include land which is the site of buildings, structures, sidings, platforms, yards and approaches;

“running-line hereditament” means a railway hereditament which consists of running-line only.

[<sup>F10</sup>The Department may, by order subject to affirmative resolution, modify the provisions of this Schedule.]

**F10** 1996 NI 25

### SCHEDULE 4

Article 3.

#### DEFINITIONS RELATING TO FREIGHT-TRANSPORT HEREDITAMENTS

In this Order—

“canal transport purposes” means all purposes connected with the conveyance or transport by canal of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the canal undertaking;

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“canal undertaking” includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and “canal”, in relation to such an undertaking, shall be construed as including an inland navigation;

“dock” includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or unship merchandise or passengers not being a pier or jetty primarily used for recreation;

“dock authority” means any person or body of persons, whether incorporated or not, who are authorised to construct, or are owners or lessees of, any dock authorised by any statutory provision;

“dock purposes” means all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise;

“dock undertaking” means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock;

“freight-transport hereditament” means all or any of the following hereditaments—

- (a) a hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking, being an undertaking whereof a substantial proportion of the volume of the business is concerned with the conveyance of merchandise not belonging to, or intended for the use of, the undertakers;
- (b) a hereditament, having a net annual value exceeding<sup>[F11]</sup> £825], occupied and used wholly or partly for dock purposes as part of a dock undertaking, being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to, or intended for the use of, the undertakers;
- (c) a hereditament occupied and used wholly or partly for railway transport purposes as part of a railway undertaking carried on by a railway company being an undertaking whereof the railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage, and which comprises at least two stations situated in Northern Ireland and used for railway transport purposes;

but so that a hereditament primarily occupied and used as offices for or for purposes ancillary to, the general direction and management of a canal, dock or railway undertaking shall not be deemed a freight-transport hereditament;

“merchandise” includes goods, minerals, livestock and animals of all descriptions;

“railway transport purposes” means all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the railway undertaking;

“transport purposes” means all or any of the following purposes—

- (a) canal transport purposes;
- (b) dock purposes;
- (c) railway transport purposes;

“vessel” has the<sup>[F12]</sup> same meaning as “ship” in the Merchant Shipping Act 1995] and includes a hovercraft within the meaning of the Hovercraft Act 1968 .

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**F12** 1995 c. 21

## SCHEDULE 5

Article 4.

### DEFINITION OF “DWELLING-HOUSE”, ETC.

#### Modifications etc. (not altering text)

**C1** Sch. 5 applied (with modifications) (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 3(3), **Sch. 1 para. 1(1)(2)**; S.R. 2006/146, **art. 2**

[<sup>F13</sup>**1.** In this Order—

“dwelling-house” means, subject to paragraphs 2 to 5, a hereditament used wholly for the purposes of a private dwelling;

“private garage” has the meaning given by paragraph 6;

“private storage premises” has the meaning given by paragraph 7.]

**F13** Sch. 5 para. 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. 41(2)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

[<sup>F14</sup>**2.**—(1) A hereditament which is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—

(a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and

(b) which is not self-contained self-catering accommodation provided commercially,

shall be deemed not to be used for the purposes of a private dwelling.

(2) Sub-paragraph (1) does not apply if—

(a) it is intended that within the year from the day in relation to which the question is being considered, short-stay accommodation will not be provided within the hereditament for more than 6 persons simultaneously; and

(b) the person intending to provide such accommodation intends to have his sole or main residence within that hereditament throughout any period when such accommodation is to be provided, and that any use of living accommodation within the hereditament which would apart from this sub-paragraph, cause any part of it to be deemed not to be used for the purposes of a private dwelling, will be subsidiary to the use of the hereditament for, or in connection with, his sole or main residence.

(3) A hereditament or self-contained part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if—

(a) the owner or, as the case may be, the occupier of the hereditament intends that, in the year from the day in relation to which the question is being considered, the whole of the hereditament or self-contained part will be available for letting commercially, as self-catering accommodation, for short periods totalling 140 days or more; and

(b) on that day his estate in the hereditament or part is such as to enable him to let it for such periods.

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(4) Sub-paragraph (3) does not apply where the hereditament or self-contained part is used as the sole or main residence of any person.

[  
<sup>F15</sup>(5) The following shall be deemed not to be used for the purposes of a private dwelling—

- (a) so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 as is not in the occupation of the site operator;
- (b) a caravan pitch which is a separate hereditament in the circumstances mentioned in that sub-paragraph but in relation to which the district valuer has not exercised the power conferred by that sub-paragraph.]]

**F14** 1996 NI 25

**F15** Sch. 5 para. 2(5) 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. 41(3); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

3. A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason of either or both of the following circumstances—

- (a) that it includes a garage, outhouse, garden, [<sup>F16</sup>park, pleasure ground,] yard, court, forecourt or other appurtenance which is not used, or not used wholly, for the purposes of a private dwelling;
- (b) that part of the hereditament, not being a garage, outhouse, garden, [<sup>F17</sup>park, pleasure ground,] yard, court, forecourt or other appurtenance, is used partly for the purposes of a private dwelling and partly for other purposes, unless that part was constructed, or has been adapted, for those other purposes.

**F16** Words in Sch. 5 para. 3(a) 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. 41(4); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

**F17** Words in Sch. 5 para. 3(b) 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. 41(4); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

4.—(1) A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason that a person who resides in the hereditament, or in part thereof, is required or permitted to reside therein in consequence of his employment or of holding an office.

(2) Without prejudice to sub-paragraph (1), a hereditament shall be deemed to be used wholly for the purposes of a private dwelling if it is, or is treated for the purposes of Article 41 as,—

- (a) of a description mentioned in paragraph (2) of that Article, and
- (b) used wholly for domestic purposes within the meaning of that Article;

and where—

- (i) a hereditament is treated for the purposes of that Article as of a description so mentioned by reason of a distinct part of the hereditament being of that description and that part is used as mentioned in head (b), or
- (ii) a distinct part of a hereditament is treated for the purposes of that Article as of a description so mentioned and as so used,

[<sup>F18</sup>that part] shall be deemed to be used for the purposes of a private dwelling.

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**F18** Words in Sch. 5 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. 41(5); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

[<sup>F19</sup>4ZA.—(1) A hereditament or part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if it is—

- (a) held by the Secretary of State for the purposes of armed forces accommodation; and
- (b) situated within the perimeter of a military establishment.

(2) In this paragraph “military establishment” means an establishment used by any of Her Majesty’s forces.]

**F19** Sch. 5 para. 4ZA 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. 41(6); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

**4A.** <sup>F20</sup> .....

**F20** Sch. 5 para. 4A 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. 41(7), Sch. 3; S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

**5.** In [<sup>F21</sup>paragraphs 1 to 4ZA]—

[<sup>F22</sup>(a) “business” includes—

- (i) any activity carried on by a body to which Article 41 applies; and
- (ii) any activity carried on by a charity within the meaning of that Article;
- (b) “commercially” means on a commercial basis, and with a view to the realisation of profits;]
- (c) references to the purposes of a private dwelling include references to the purposes of private dwellings.

(d) <sup>F23</sup> .....

**F21** Words in Sch. 5 para. 5 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. 41(8)(a); S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

**F22** 1996 NI 25

**F23** Sch. 5 para. 5(d) 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. 41(8)(b), Sch. 3; S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

[<sup>F24</sup>6.—(1) In this Order “private garage” means, subject to sub-paragraph (2), a hereditament which is used wholly or mainly for the accommodation of a motor vehicle.

(2) For the purposes of sub-paragraph (1) a hereditament which is used—

- (a) for the purposes of a trade or business; or
- (b) by a charity, a public body or any other body that is not established or conducted for profit,

is not a private garage.

(3) In sub-paragraph (2)—



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“charity” means a body established for charitable purposes only;

“public body” means—

- (a) a body established by or under a statutory provision; or
- (b) a department of the Government of the United Kingdom.

**F24** Sch. 5 paras. 6 - 8 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. 41(9)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

7.—(1) In this Order “private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage of domestic articles belonging to the residents.

(2) In sub-paragraph (1)—

“domestic articles” means—

- (a) household stores and other articles for domestic use;
- (b) light vehicles, whether mechanically-propelled or not;

“residents” means persons residing in the dwelling-house or dwelling-houses referred to in sub-paragraph (1).

**F24** Sch. 5 paras. 6 - 8 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. 41(9)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

8. The Department may by regulations modify paragraphs 1 to 7.]

**F24** Sch. 5 paras. 6 - 8 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. 41(9)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

## SCHEDULE 6

Articles 5, 13(1), 45(5).

### [<sup>F25</sup>DEFINITION] OF “MATERIAL CHANGE OF CIRCUMSTANCES”<sup>F26</sup> .....

**F25** Word in Sch. 6 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. 42(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

**F26** Words in Sch. 6 heading 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. 42(3)(b), **Sch. 3**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

1. In this Order—

“material change of circumstances” means a change of circumstances which consists of—

- (a) the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations; or

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- (b) a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause; or
- (c) the happening of any event whereby—
  - (i) any property or part of any property begins, or ceases, not to be treated as a hereditament; or
  - (ii) any hereditament or part of any hereditament begins or ceases to be entitled to be distinguished in the valuation list in pursuance of Article 41, 42 or 43; or
- (d) property previously valued as a single hereditament becoming liable to be valued as two or more hereditaments; or
- (e) property previously valued as two or more hereditaments becoming liable to be valued as a single hereditament; or
- (f) a hereditament becoming or ceasing to be a dwelling-house; or
- (g) a hereditament being used to a greater or lesser extent for the purposes of a private dwelling or private dwellings.

2. <sup>F27</sup> .....

**F27** Sch. 6 para. 2 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. 42(2), **Sch. 3**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

SCHEDULE 7

Article 17.

RATEABLE [<sup>F28</sup>VALUES] OF HEREDITAMENTS

**F28** 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.**)

General

- <sup>F29</sup>1. Except as provided to the contrary in this Schedule—
- (a) the rateable net annual value of any hereditament shall be its net annual value (if any); and
  - (b) the rateable capital value of any hereditament shall be its capital value (if any).]

**F29** Sch. 7 para. 1 substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **5(2)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Hereditaments wholly exempt from rates

- <sup>F30</sup>2.—(1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates under that list, its rateable net annual value shall be nil.
- (2) Where a hereditament is distinguished in the capital value list as wholly exempt from rates under that list, its rateable capital value shall be nil.]

**F30** Sch. 7 para. 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(2)**; 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>F31</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>F32</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>F33</sup>NAV list] by virtue of Article 12(2) of the 2006 Order,

its <sup>F34</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>F35</sup>the NAV list] as exempt from rates by virtue of Article 12(3) of the 2006 Order, its <sup>F36</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] .

(4) Where a hereditament is distinguished in <sup>F37</sup>the NAV list] by virtue of paragraph (4) of Article 12 of the 2006 Order, its <sup>F38</sup>rateable net annual value] shall be the same proportion of its net annual value as the <sup>F38</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>F39</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,

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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.]

- F31** 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, **Sch. 2 para. 43(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F32** 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), **12(8)(b)**; S.R. 2006/146, **art. 2**
- F33** 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, **Sch. 2 para. 43(3)(b)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F34** 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, **Sch. 2 para. 43(3)(b)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F35** 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, **Sch. 2 para. 43(3)(c)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F36** 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, **Sch. 2 para. 43(3)(c)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F37** 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, **Sch. 2 para. 43(3)(d)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F38** 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, **Sch. 2 para. 43(3)(d)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F39** 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, **Sch. 2 para. 43(3)(e)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

[<sup>F40</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,

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.]

- F40** 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.**)

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

<sup>F41</sup>4.—(1) This paragraph applies to industrial hereditaments<sup>F42</sup>. . . .

(2) Where a hereditament to which this paragraph applies is distinguished in [<sup>F43</sup>the NAV list] as being occupied and used wholly for industrial purposes, its [<sup>F44</sup>rateable net annual value] shall be<sup>F45</sup> subject to sub-paragraph (3)] nil.

[<sup>F45</sup>(3) For the purposes of sub-paragraph (2) the [<sup>F46</sup>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, [<sup>F47</sup>30 per cent.];
- (d) for 2008-2009, [<sup>F48</sup>30 per cent.];
- (e) for 2009-2010, [<sup>F48</sup>30 per cent.];
- (f) for 2010-2011, [<sup>F48</sup>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.]]

**F41** 1983 NI 10

**F42** 1994 NI 11

**F43** 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.**)

**F44** 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.**)

**F45** 2004 NI 4

**F46** 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.**)

**F47** 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**

**F48** 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**

<sup>F49</sup>4A.—(1) This paragraph applies to freight-transport hereditaments.

(2) Where a hereditament to which this paragraph applies is distinguished in [<sup>F50</sup>the NAV list] as being occupied and used wholly for transport purposes, its [<sup>F51</sup>rateable net annual value] shall be one-quarter of its net annual value.]

**F49** 1983 NI 10

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

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- F50** 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.**)
- F51** 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.**)

**4B.—(1)** Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in the [<sup>F52</sup>NAV list] as being occupied and used partly for industrial purposes or transport purposes and partly for other purposes, its [<sup>F53</sup>rateable net annual value] shall be the aggregate of—

- [<sup>F54</sup>(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.

- F52** 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.**)
- F53** 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.**)
- F54** 2004 NI 4

*Para. 5 rep. by 1994 NI 11*

## SCHEDULE 8

Articles 23, 25.

### 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 to deduct from his rent any part of a rate.

#### Contracts or covenants for payment of rates

2. Without prejudice to the provisions of this Order with respect to the chargeability of persons to rates, a contract or covenant may provide for the payment by any person (whether by allowing a deduction from rent or otherwise) of any rate payable by any other person, and paragraph 1 shall not restrict the right of any person to claim the benefit of any such contract or covenant.

## Incidence of rates in consequence of Article 20

3.—(1) Where the rates are payable by the owner under Article 20 in respect of any hereditament in the occupation of a tenant under a contract of tenancy, then—

- (a) if the contract was made before Article 20 came into force, or before any transferred provision corresponding to that Article which was repealed by or under the 1972 Order or by this Order came into force, in relation to the hereditament, the tenant shall repay to the owner all sums paid by the owner during the continuance of the tenancy on account of rates which would, but for that Article, have been payable by the tenant under the contract of tenancy;
- (b) if the contract was made after Article 20 came into force, or after any such transferred provision as aforesaid came into force, in relation to the hereditament, and the owner pays any sum in respect of rates which, under the contract of tenancy as between the owner and the tenant, the tenant is liable to pay, the tenant shall pay to the owner the amount of the rates so paid;

and every sum payable by the tenant to the owner by virtue of the provisions of this sub-paragraph may be recovered, if not paid upon demand, as arrears of rent could be recovered from the tenant by the owner.

(2) Where, under the terms of any contract of tenancy made, after Article 20 comes into force, for the letting of any hereditament to which that Article applies or under the terms of any such contract made after any transferred provision corresponding to that Article which was repealed by or under the 1972 Order or by this Order came into force in relation to the hereditament, the sum made payable under the contract is inclusive as between landlord and tenant of all sums payable for rates, and after the date of the contract the amount of the rates payable in respect of the hereditament is increased or reduced, then—

- (a) the sum so made payable as rent shall be increased or reduced, as the case may be, by the amount of every such increase or reduction in the sum payable by the landlord for rates in respect of the hereditament and attributable to the period during which such rent accrued; and
- (b) where any such rent is made payable for a period or periods of less than one year, the proper proportion of such increase or reduction in rates shall be paid or allowed, as the case may require, on the occasion of each payment of rent; and
- (c) any such increased or reduced rent shall be recoverable in the same manner as the rent reserved by the contract of tenancy; provided that, for the purpose of the summary recovery of possession of any such premises as aforesaid under any transferred provision, the amount of the rent shall be deemed to be the amount computed by deducting the amount of the rates from the total sum payable in respect of rent.

(3) In every contract of tenancy made, after Article 20 comes into force, for the letting of any hereditament to which that Article applies and in every contract of tenancy made after any transferred provision corresponding to that Article which was repealed by or under the 1972 Order or by this Order came into force in relation to the hereditament to which the contract relates, any rent reserved by the contract shall be deemed to be inclusive of rates unless a contrary intention appears from the contract.

(4) Any reference in this paragraph to Article 20 coming into force includes, in relation to hereditaments brought within the application of that Article by virtue of an order under paragraph (5) of that Article, a reference to that order coming into force.

### Deductions from inclusive rents in respect of rate exemption or relief

4.—(1) Where—

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

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- (a) a change in the law determining the rateable value of hereditaments of any description, or of hereditaments generally, comes into operation so as to alter the rateable value of a hereditament, and
- (b) the hereditament is occupied by a tenant under a contract of tenancy made before the alteration in the rateable value takes or took effect, by virtue of which—
  - (i) the landlord has undertaken to pay the rates in respect of the hereditament, and
  - (ii) there is payable by the tenant a rent inclusive of a sum in consideration of the payment of those rates by the landlord,

then, [<sup>F55</sup>if the amount payable by way of rates is reduced in consequence of the alteration] , the landlord shall be liable to pay to the tenant, or allow by way of deduction from his rent, and, [<sup>F56</sup>if the amount payable by way of rates is increased in consequence of the alteration] , the tenant shall be liable to pay to the landlord, a sum equal to the difference between every amount payable by way of those rates and the amount which would have been so payable <sup>F57</sup>. . . if the rateable value of the hereditament had not been altered.

[<sup>F58</sup>(1A) For the purposes of sub-paragraph (1)(a) the rateable value of a hereditament is altered if—

- (a) the rateable net annual value or the rateable capital value is altered;
- (b) the hereditament becomes liable, or ceases to be liable, to be valued upon an estimate of its net annual value or its capital value.]

(2) Any question arising as to the amount to be paid or allowed to a tenant by way of deduction from his rent under this paragraph shall be referred to and determined by the Lands Tribunal.

- |            |  |
|------------|--|
| <b>F55</b> | Words in Sch. 8 para. 4(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 44(2)(a)</b> ; S.R. 2006/464, <b>art. 2(4)</b>          |
| <b>F56</b> | Words in Sch. 8 para. 4(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 44(2)(b)</b> ; S.R. 2006/464, <b>art. 2(4)</b>          |
| <b>F57</b> | Words in Sch. 8 para. 4(1) 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. 44(2)(c), <b>Sch. 3</b> ; S.R. 2006/464, <b>art. 2(4)</b> |
| <b>F58</b> | Sch. 8 para. 4(1A) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 44(3)</b> ; S.R. 2006/464, <b>art. 2(4)</b>                        |

### Saving for existing rights

5.—(1) Except as expressly provided in this Order, nothing in this Order, and no repeal of any transferred provision effected by or under the 1972 Order or by this Order, shall affect the right of any person to deduct from rent payable by him any sum or any part of a sum paid by him in respect of rates or deducted, on account of any payment of rates, from any rent payable to him, and any such right which existed immediately before the commencement of the 1972 Order shall continue to apply to rates under this Order, as nearly as may be to the same extent and subject to the same incidents as then existed.

(2) Any question arising as to the application of a right such as is mentioned in sub-paragraph (1) in relation to rates under this Order shall be referred to and determined by the Lands Tribunal.



## [<sup>F59</sup>SCHEDULE 8A

### UNOCCUPIED HEREDITAMENTS

**F59** 2004 NI 4

1.—(1) This Schedule applies to a hereditament if—

- (a) it falls within a prescribed class;
- (b) it is included in [<sup>F60</sup>a valuation list] ; and

[<sup>F61</sup>(c) except as provided by an order made by the Department, it is not a dwelling-house, a private garage or private storage premises.]

(2) A class may be prescribed by reference to such factors as the Department thinks fit.

(3) Without prejudice to the generality of sub-paragraph (2), a class may be prescribed by reference to one or more of the following factors—

- (a) the physical characteristics of the hereditaments;
- (b) the fact that hereditaments have previously been unoccupied;
- (c) the fact that persons entitled to possession of hereditaments fall within prescribed descriptions.

[<sup>F62</sup>(4) The Department shall not make an order under sub-paragraph (1)(c) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.]

**F60** Words in Sch. 8A para. 1(1)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **22(2)(a)**; S.R. 2006/464, **art. 2(4)**

**F61** Sch. 8A para. 1(1)(c) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **22(2)(b)**; S.R. 2006/464, **art. 2(4)**

**F62** Sch. 8A para. 1(4) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **22(3)**; S.R. 2006/464, **art. 2(4)**

[<sup>F63</sup>2.—(1) The amount which, apart from this paragraph, would be payable on account of a rate in respect of any hereditament by virtue of Article 25A shall be reduced by the appropriate percentage.

(2) In sub-paragraph (1) the “appropriate percentage” means in relation to any hereditament 50 per cent. or such other percentage as may be substituted in relation to that hereditament by an order made by the Department.

(3) The Department shall not make an order under sub-paragraph (2) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.]

**F63** Sch. 8A para. 2 substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **23**; S.R. 2006/464, **art. 2(4)**

3.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year by virtue of Article 25A.

(2) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for part only of the year shall, subject to the provisions of this Order, be liable to be charged with

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such part only of the total amount of the rate as bears to that amount the same proportion as the number of days in the part of the year during which he is so chargeable bears to the total number of days in the year.

(3) The liability of a person under sub-paragraph (2) is in addition to any liability of his under Article 19(2) (person in occupation for part only of the year).

(4) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A for any part of the year may be assessed to the rate in accordance with the provisions of sub-paragraph (2) notwithstanding that any part of the year during which he was so chargeable ended before the rate was made.

(5) A person who is chargeable to rates in respect of a hereditament by virtue of Article 25A at any time after the rate is made may be assessed to and shall in the first instance be liable to pay by virtue of that Article—

- (a) if he was so chargeable at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he became so chargeable subsequently, a proportion of that amount calculated on the basis that he will remain so chargeable until the end of the year;

but shall, if the part of the year during which he is so chargeable ends before the end of the year and he does not thereupon become liable to pay an amount under Article 19 by virtue of his occupation of the hereditament, be entitled to recover from the Department any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of sub-paragraph (2), except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) <sup>F64</sup> .....
- (iii) a person shall not be entitled to recover any sum in so far as he has previously recovered it from another person who is an incoming occupier or chargeable under Article 25A.

**F64** Sch. 8A para. 3(5)(ii) 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. 45(2), Sch. 3; S.R. 2006/464, art. 2(4)

4. Where the name of any person liable to be rated under Article 25A is not known to the Department, it shall be sufficient to assess him to the rate by the description of “non-occupying ratepayer” in respect of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

5.—(1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31 will apply to the hereditament when it is next in occupation.

(2) Article 31 as it applies by virtue of sub-paragraph (1) shall have effect as if for paragraphs (3) and (4) there were substituted the following paragraphs—

“(3) If it appears to the Department that the hereditament will when next in occupation be used solely for the purposes of a prescribed recreation, the reduction shall be effected by reducing the normal rate by [<sup>F65</sup>80] per cent.

(4) If it appears to the Department that when next in occupation the hereditament will be shown in the [<sup>F66</sup>NAV list] as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed recreation, the reduction shall be effected by computing separately—

- (a) so much of the amount payable as will be referable to the part of the net annual value shown in the [<sup>F66</sup>NAV list] as so apportioned, and

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(b) so much of that amount as will be referable to the remainder of the net annual value,  
and by reducing the normal rate, for the purpose of the computation mentioned in sub-paragraph (a), by [<sup>F65</sup>80] per cent.”

**F65** Words in Sch. 8A para. 5(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. 45(3)(a); S.R. 2006/464, art. 2(4)

**F66** Words in Sch. 8A para. 5(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. 45(3)(b); S.R. 2006/464, art. 2(4)

6.—(1) Article 31B (rate rebates for certain hereditaments used by institutions for [<sup>F67</sup>persons with a disability]) shall apply to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Department that Article 31B will apply to the hereditament when it is next in occupation.

(2) Article 31B as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraphs (4) and (9) references to the occupier were references to the person chargeable to rates under Article 25A;
- (b) in sub-paragraphs (a) and (b) of paragraph (10) before the word “used” there were inserted the words “ which it appears to the Department will when next in occupation be ”.

**F67** Words in Sch. 8A para. 6(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. 45(4); S.R. 2006/464, art. 2(4)

7.—(1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain other purposes) shall have effect in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A if it appears to the Commissioner or the district valuer that Article 41 will apply to the hereditament when it is next in occupation.

(2) Accordingly Article 41 as it applies by virtue of sub-paragraph (1) shall have effect as if—

- (a) in paragraph (1) for the words “the Commissioner or the district valuer is satisfied that a hereditament is” there were substituted the words “ it appears to the Commissioner or the district valuer that a hereditament in respect of which a person is chargeable to rates under Article 25A will when next in occupation be ”; and
- (b) references in paragraphs (3) to (10) to the use or to the occupation of the hereditament shall be construed as references to the use or to the occupation of the hereditament which it appears to the Commissioner or the district valuer will be the use or occupation of the hereditament when it is next in occupation.

8.—(1) In relation to a hereditament in respect of which a person is chargeable to rates under Article 25A, references in Articles 45 to [<sup>F68</sup>58] to the occupier shall be construed as references to that person.

(2) If it is not practicable after reasonable enquiry to ascertain the name or address of that person, section 24(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if for paragraph (e) there were substituted—

- “(e) if it is not practicable after reasonable enquiry to ascertain the name or address of a person chargeable to rates under Article 25A of the Rates (Northern Ireland) Order 1977 on whom the document should be served, by addressing the document to him by the description “Person chargeable to rates under Article 25A of the Rates (Northern

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Ireland) Order 1977” and by affixing it, or a copy of it, to some conspicuous part of the hereditament in respect of which he is so chargeable.”]

**F68** Words in Sch. 8A para. 8(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. 45(5); S.R. 2006/464, art. 2(4)

## [<sup>F69</sup>SCHEDULE 8B

### NEW BUILDINGS (COMPLETION DAYS)

**F69** 2004 NI 4

#### Completion notices

1.—(1) If it appears to the Department that the work remaining to be done on a new building is such that the building can reasonably be expected to be completed within three months, the Department may serve a completion notice on the person entitled to possession of the building.

(2) If it appears to the Department that a new building has been completed the Department may serve a completion notice on the person entitled to possession of the building.

(3) The Department may withdraw a completion notice by serving on the person entitled to possession of the building a subsequent completion notice.

(4) Where an appeal under paragraph 4 has been brought against a completion notice, the power conferred by sub-paragraph (3) shall only be exercisable with the consent in writing of the person entitled to possession of the building to which the notice relates.

(5) The power conferred by sub-paragraph (3) shall cease to be exercisable in relation to a completion notice once a day has been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(6) [<sup>F70</sup>Except as provided by an order made by the Department, the] Department shall not serve a completion notice if it appears to the Department that the building is, or when next in use will be, used wholly for the purposes of a private dwelling.

[<sup>F71</sup>(7) The Department shall not make an order under sub-paragraph (6) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.

(8) An order under sub-paragraph (6) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Schedule.]

[<sup>F72</sup>(9) The Department shall not serve a completion notice in relation to a building of a prescribed class.]

**F70** Words in Sch. 8B para. 1(6) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 26(2); S.R. 2006/464, art. 2(2), Sch. 2

**F71** Sch. 8B para. 1(7)(8) added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 26(3); S.R. 2006/464, art. 2(2), Sch. 2

**F72** Sch. 8B para. 1(9) added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 27; S.R. 2006/464, art. 2(2), Sch. 2

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2.—(1) A completion notice shall—

- (a) specify the building to which it relates; and
- (b) state the day which the Department proposes as the completion day in relation to the building.

(2) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates is not completed, the Department shall propose as the completion day such day, not later than 3 months from the day on which the notice is served, as the Department considers is a day by which the building can reasonably be expected to be completed.

(3) Where at the time a completion notice is served it appears to the Department that the building to which the notice relates has been completed, the Department shall propose as the completion day the day on which the notice is served.

### Determination of completion day

3.—(1) If the person on whom a completion notice is served agrees in writing with the Department that a day specified by the agreement shall be the completion day in relation to the building, that day shall be the completion day in relation to it.

(2) Where such an agreement as is mentioned in sub-paragraph (1) is made, the completion notice relating to the building shall be deemed to have been withdrawn.

4.—(1) A person on whom a completion notice is served may, not later than twenty-eight days from the date of service on him of the notice, appeal to the Commissioner against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.

(2) Where a person appeals against a completion notice and the appeal is not abandoned or dismissed, the completion day shall be such day as the Commissioner shall determine.

5. Where a completion notice is not withdrawn and no appeal under paragraph 4 is brought against the notice or any appeal under that paragraph is abandoned or dismissed, the day stated in the notice shall be the completion day in relation to the building.

### Appeals

6.—(1) An appeal under paragraph 4 shall be instituted by a notice of appeal—

- (a) signed by the appellant; and
- (b) stating the reasons for objecting to the completion notice.

(2) The appellant may, at any time before the Commissioner's decision on the appeal has been issued, abandon the appeal by serving a notice in that behalf on the Commissioner.

7.—(1) Without prejudice to Article 53 as it applies by virtue of paragraph 8(1), where an appeal is made to the Commissioner under paragraph 4, the Commissioner shall investigate the subject matter of the appeal and shall review the completion notice.

(2) In the course of his investigation the Commissioner shall afford to every person who appears to him to be concerned therewith an opportunity to comment on the subject matter of the appeal and to furnish oral or other evidence respecting it.

(3) Without prejudice to sub-paragraph (2), the Commissioner may obtain information from such persons and in such manner and make such inquiries as he considers appropriate, and may call for a report from any suitably qualified person.

(4) Where the Commissioner—

- (a) dismisses an appeal; or

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(b) determines a day under paragraph 4(2),

he shall serve notice of the dismissal or, as the case may require, a statement of his reasons for making that determination, on

- (i) the appellant;
- (ii) the Department; and
- (iii) every other person who submitted comments or furnished evidence to the Commissioner in connection with the appeal.

**8.—(1)** Article 53 (power of Commissioner to transfer appeal to Lands Tribunal) shall, subject to sub-paragraph (2), apply to an appeal made to the Commissioner under paragraph 4 as it applies to an appeal made to him under Article 51.

(2) In Article 53 as it applies by virtue of sub-paragraph (1), paragraph (2)(a) shall have effect as if for the words from “Article 54” to “under that Article” there were substituted the words “paragraph 4 of Schedule 8B”.

**9.** The appellant may appeal to the Lands Tribunal from a decision of the Commissioner on an appeal under paragraph 4 and the Lands Tribunal may make any decision that the Commissioner might have made.

### Position pending appeal

**10.—(1)** Where an appeal under paragraph 4 is brought against a completion notice, then in relation to any time when the appeal is pending Article 25A shall apply by virtue of Article 25B(4) as if the day stated in the notice had been determined under this Schedule as the completion day in relation to the building to which the notice relates.

(2) Regulations shall provide for the making of financial adjustments where sub-paragraph (1) applies but the day stated in the completion notice is not actually determined as the completion day in relation to the building to which the notice relates.

(3) Regulations under sub-paragraph (2) may include—

- (a) provision requiring payments or repayments to be made; and
- (b) provision as to the recovery (by deduction or otherwise) of sums due.

(4) For the purpose of deciding, for the purposes of this paragraph, whether an appeal is pending on a particular day, the state of affairs existing immediately before the day ends shall be treated as having existed throughout the day.

### Supplementary

**11.—(1)** This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.

(2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

**12.—(1)** In this Schedule—

- “building” includes part of a building; and
- “completion notice” means a notice under paragraph 1.

(2) References in this Schedule to a new building shall be construed in accordance with Article 25B(6)(b).]

## SCHEDULE 9

Articles 29, 30.

### PAYMENT OF RATES <sup>F73</sup> . . . BY INSTALMENTS

**F73** Words in Sch. 9 heading repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 46(3), Sch. 3; S.R. 2006/464, art. 2(3), Sch. 3

1. Subject to paragraph 2, a notice by any person under Article 29(1) may be served—
  - (a) at any time within the three months immediately preceding the beginning of a year; or
  - (b) in the year in which he first becomes qualified to serve such a notice in respect of the hereditament in question, on any later date in that year, which is not later than the twenty-eighth day after he first became so qualified;

and the effective date of the notice—

- (i) where it is served after 31st December in any year, shall be the first day of the next succeeding year;
- (ii) in any other case, shall be the date of the service of the notice.

2. Where under paragraph 1 a notice under Article 29(1) would fall to be served at a time before the first occasion when rates are levied in respect of the hereditament in question, the notice may be served at any time not later than the fourteenth day after the issue of the first demand for the payment of any sum due on account of such rates, and the effective date of the notice shall not be earlier than the date of the issue of that demand.

3. Where a notice under Article 29(1) in respect of any hereditament is duly served on the Department by a person qualified to serve it, the Department shall—

- (a) in respect of the year in which the effective date of that notice falls (or so much of that year as falls after that date); and
- (b) in respect of each subsequent year until that notice ceases to be in force,

send to that person a statement in writing specifying the number of the instalments by which the rates are to be paid in the year in question, the respective dates on which those instalments are to become due, and the respective amounts of those instalments; so however that, where the notice under Article 29(1) is served after the issue of a demand for the payment of any sum due on account of the rates for the year in which the effective date of that notice falls, the requirements of paragraph (a) shall be deemed to be satisfied if the document containing that demand included the statement required in consequence of the notice.

4. The number of the instalments specified in any statement under paragraph 3—
  - (a) if the effective date of the notice under Article 29(1) is after 30th April, shall in the year in which that effective date falls be not less than the number of complete months between that date and the end of that year (including, if that date is the first day of a month, that month) reduced, if that number of months is three, by one or, if that number of months is four or more, by two;
  - (b) in any other case shall be not less than ten;

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and the date specified in any such statement for the first instalment thereunder shall, not be earlier than ten days after the date when the statement is sent, and the interval between any two of the instalment dates shall not be less than one month.

5. The amounts specified in any statement under paragraph 3 for the instalments payable in the year or part of a year to which the statement relates shall <sup>F74</sup> . . . be equal, except that the Department may round off the amount of any of the instalments other than either the first or the last to the nearest pound and adjust the amount of the first or, as the case may be, last of those instalments accordingly; but the Department may by a further statement in writing make such adjustments in those amounts as may be necessary in consequence of any change in the amount the occupier is liable to pay by way of rates in respect of that year or part of a year.

**F74** Words in Sch. 9 para. 5 repealed (1.1.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 46(2), Sch. 3; S.R. 2006/464, art. 2(3), Sch. 3

6. A notice under Article 29(1) shall cease to be in force—
- (a) if the person by whom it was served withdraws it by a further notice to the Department; or
  - (b) if—
    - (i) any instalment is not paid on or before the date when it is due; or
    - (ii) the Department is satisfied that the person aforesaid is no longer qualified to serve a notice under Article 29(1) in respect of the hereditament in question,
 and the Department serves notice on that person that, by reason of the default or, as the case may be, his ceasing to be so qualified, the notice under Article 29(1) is being treated as cancelled;

and upon the service of any notice under this paragraph any amount due by way of rates in respect of the hereditament shall be recoverable as if no notice had been served under Article 29(1), without prejudice, however, to the right to serve a fresh notice under Article 29(1) in accordance with paragraph 1( a).

## [<sup>F75</sup>SCHEDULE 9A

### RELIEF FROM RATES FOR GENERAL STORES ETC. IN RURAL SETTLEMENTS]

**F75** 1998 NI 22

#### *Rural settlement list*

1.—(1) The Department shall compile and maintain, in accordance with paragraph 2, a list (to be called its rural settlement list).

(2) The first rural settlement list shall have effect for a financial year or such lesser period ending on 31st March as the Department may determine and a subsequent list is to have effect for each financial year and shall identify for that year or period or, as the case may be, each financial year any settlements mentioned in sub-paragraph (3).

(3) The settlements referred to in sub-paragraph (2) are those which—



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- (a) appear to the Department to have had a population of not more than 3,000 on the last 31st December before the beginning of the financial year in question, and
  - (b) in that financial year are wholly or partly within an area designated by the Department by order subject to negative resolution as a rural area for the purposes of this paragraph.
- (4) A rural settlement list shall identify the boundaries of each settlement (whether by defining the boundaries or referring to boundaries defined in a map or other document).
- (5) An order under sub-paragraph (3)(b) may provide for designating as a rural area any area for the time being identified by any person, in any manner, specified in the order.
- (6) Sub-paragraph (1) does not apply to the Department in respect of any financial year for which there are no such settlements as are mentioned in sub-paragraph (3) (and, accordingly, if the Department has compiled a rural settlement list, it shall cease to maintain that list).

#### *Preparation and maintenance of lists*

2.—(1) The Department shall, throughout the period of 3 months preceding the beginning of the first financial year or, as the case may be, period for which a rural settlement list is to have effect, make available for inspection a draft of the list in the form in which the Department proposes that it should have effect for that period.

(2) In each financial year for which a rural settlement list has effect the Department shall (if it appears to the Department that paragraph 1(1) will apply to the Department in respect of the financial year) review the list and consider whether or not, for the next financial year, any alterations are required to the list in order to give effect to paragraph 1(2).

(3) If following the review the Department considers that any such alterations are required for that year, it shall, throughout the 3 months preceding the beginning of that year, make available for inspection a draft of the list in the form in which it proposes that it should have effect for that year.

(4) Where the Department has compiled a rural settlement list it shall make the list available for inspection in the form in which the list has effect for each financial year to which it relates.

(5) Where the Department is required to make any list or draft available under this paragraph, it shall make the list or draft available at any reasonable hour (and free of charge).

#### *Mandatory relief*

3.—(1) For any period in a financial year where sub-paragraph (2) applies to a hereditament, the rates leviable in respect of the hereditament are to be 50 per cent. of the rates which would have been leviable apart from this paragraph.

(2) This sub-paragraph applies where—

- (a) the hereditament is within a settlement identified in the Department's rural settlement list for the financial year in which the period falls,
- (b) the net annual value of the hereditament shown in the [<sup>F76</sup>NAV list] at the beginning of that financial year is not more than any amount specified by the Department <sup>F77</sup> . . . by order subject to negative resolution, and
- (c) during the period concerned—
  - (i) the whole or part of the hereditament is used as a qualifying general store or qualifying post office, or

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- (ii) any conditions specified by the Department <sup>F78</sup> . . . by order subject to affirmative resolution are satisfied;

and sub-paragraphs (3) to (5) apply for the purposes of this sub-paragraph.

(3) The whole or part of a hereditament is used as a qualifying general store for any period in a financial year if—

- (a) a trade or business consisting wholly or mainly of the sale by retail of both food for human consumption (excluding confectionery) and general household goods is carried on there, and  
 (b) such a trade or business is not carried on in any other hereditament or part of a hereditament, in the settlement concerned.

(4) The whole or part of a hereditament is used as a qualifying post office for any period in a financial year if—

- (a) it is used for the purposes of <sup>F79</sup> a universal service provider (within the meaning of the Postal Services Act 2000) and in connection with the provision of a universal postal service (within the meaning of that Act)], and  
 (b) no other hereditament, or part of a hereditament in the settlement concerned is so used.

(5) Where a hereditament or part is used as a qualifying general store or qualifying post office for any period in a financial year, it is not to be treated as ceasing to be so used merely because the condition in sub-paragraph (3)(b) or (4)(b) ceases to be satisfied.

- F76** Words in Sch. 9A para. 3(2)(b) 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. 47(2); S.R. 2006/464, art. 2(4)  
**F77** Words in Sch. 9A para. 3(2)(b) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, Sch. 3; S.R. 2006/464, art. 2(4)  
**F78** Words in Sch. 9A para. 3(2)(c)(ii) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, Sch. 3; S.R. 2006/464, art. 2(4)  
**F79** 2000 c. 26

#### *Discretionary relief*

4.—(1) The Department, <sup>F80</sup> . . . after consultation with the district council for the district in which the hereditament is situated, may reduce or remit any rate leviable in respect of a hereditament for any period in a financial year in which the condition mentioned in sub-paragraph (2) applies to the hereditament.

(2) The condition is—

- (a) that the hereditament is within a settlement identified in the Department's rural settlement list for the financial year in which the period falls, and  
 (b) that the net annual value of the hereditament shown in the <sup>F81</sup>NAV list] at the beginning of that financial year is not more than any amount specified by the Department <sup>F82</sup> . . . by order subject to negative resolution.

(3) Where paragraph 3(2)(c) does not apply, the Department shall not, by virtue of this paragraph, make a reduction or remission unless it is satisfied that—

- (a) the hereditament is used for purposes which are of benefit to the local community, and  
 (b) it would be reasonable for the Department to make such a reduction or remission, having regard to the interests of persons liable to pay regional and district rates.

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- F80** Words in Sch. 9A para. 4(1) 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. 47(3)(a), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F81** Words in Sch. 9A para. 4(2)(b) 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. 47(3)(b)**; S.R. 2006/464, **art. 2(4)**
- F82** Words in Sch. 9A para. 4(2)(b) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

### *Grant of mandatory or discretionary relief*

5. No reduction or remission of the rates leviable in respect of a hereditament under paragraph 3 or 4 shall be granted except on an application made to the Department by the person entitled to the reduction or remission and any such application shall contain such information as the Department may reasonably require.

## [<sup>F83</sup>SCHEDULE 9B

### VALUATION TRIBUNAL

- F83** Sch. 9B inserted (23.11.2006 for certain purposes, otherwise 1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 29(2), **Sch. 1**; S.R. 2006/464, **art. 2(1)(4)**, Sch. 1

### *Introductory*

1.—(1) In this Schedule—

“rules” means rules made under paragraph 7;

“the Tribunal” means the Valuation Tribunal.

(2) Until the commencement of section 5(1) of the Justice (Northern Ireland) Act 2002 (c. 26), references in this Schedule to the First Minister and deputy First Minister acting jointly or to the Office of the First Minister and deputy First Minister shall be construed as references to the Lord Chancellor.

### *Members*

2.—(1) The Tribunal shall consist of the President and the other members of the Tribunal.

(2) The First Minister and deputy First Minister acting jointly shall appoint—

(a) a President of the Tribunal;

(b) other members of the Tribunal who must include—

(i) legal members;

(ii) members who have had experience in the valuation of land; and

(iii) ordinary members.

(3) A person may be appointed as the President or as a legal member of the Tribunal only if he is a barrister or solicitor of at least seven years' standing.

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

**Changes to legislation:** Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 22 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)

(4) The Lord Chief Justice may designate a legal member of the Tribunal to carry out the functions of the President when he is unable to act or when the office is vacant.

**3.—(1)** Subject to sub-paragraph (3), the members of the Tribunal shall hold and vacate office as such in accordance with the terms of their respective appointments.

(2) A person holding office as a member of the Tribunal may resign that office by giving notice in writing to the Office of the First Minister and deputy First Minister.

(3) A person holding office as a member of the Tribunal shall vacate his office on the day on which he attains the age of 70, unless the First Minister and deputy First Minister acting jointly authorise him to continue in office for a period or periods not exceeding one year and not extending beyond the day on which the person attains the age of 75.

(4) Subject to sub-paragraph (3), a member of the Tribunal who ceases to hold office is eligible for re-appointment.

#### *Remuneration etc.*

**4.** The Office of the First Minister and deputy First Minister may pay to the members of the Tribunal such remuneration and allowances as the Office of the First Minister and deputy First Minister may determine.

#### *Sittings*

**5.** The Tribunal shall sit at such times and in such places as the President may direct in accordance with general arrangements made by the Lord Chancellor.

#### *Tribunals*

**6.** The jurisdiction of the Tribunal may be exercised by a single tribunal or by two or more tribunals if the President so directs.

#### *Rules*

**7.—(1)** The Lord Chancellor may make rules—

- (a) regulating the exercise of a right of appeal to the Tribunal;
- (b) about practice and procedure in relation to proceedings before the Tribunal.

(2) Nothing in paragraphs 8 to 13 affects the generality of sub-paragraph (1).

(3) Rules made under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament in like manner as a statutory instrument and section 5 of the Statutory Instruments Act 1946 (c. 36) shall apply accordingly.

**8.** Rules may include provision—

- (a) determining by which tribunal any appeal is to be determined where the jurisdiction of the Tribunal is being exercised by more than one tribunal;
- (b) providing that the chairman of any such tribunal must be the President or a legal member;
- (c) determining which members of the Tribunal are to hear any appeal;
- (d) enabling functions of the Tribunal specified in the rules to be discharged by such person as may be determined by or under the rules.

**9.** Rules may include provision—

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- (a) specifying the procedure to be followed for initiating an appeal (including the time within which an appeal must be brought);
- (b) authorising an appeal to be disposed of with the consent of the parties on the basis of written representations;
- (c) specifying the procedure to be followed before the hearing of an appeal;
- (d) authorising an appeal to be withdrawn in circumstances specified in the rules.

**10.** Rules may include provision that, subject to any other provision of the rules, the Tribunal may regulate its own procedure.

**11.—(1)** Rules may include provision—

- (a) for requiring hearings of appeals to take place in public except in circumstances specified in the rules;
- (b) for parties to the appeal to be represented by such persons as may be determined by or under the rules;
- (c) for authorising hearings of appeals to proceed in the absence of a party or parties to the appeal in circumstances specified in the rules;
- (d) for requiring persons to attend to give evidence and produce documents;
- (e) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation);
- (f) as to the adjournment of hearings.

(2) Any person who without reasonable excuse fails to comply with any requirement imposed by virtue of sub-paragraph (1)(d) shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.

**12.** Rules may include provision—

- (a) that where two or more members of a tribunal are acting the decision of the majority is to prevail or, if the votes are equal, the chairman is to have a casting vote;
- (b) requiring reasons for a decision to be given;
- (c) authorising a decision to be given orally or in writing;
- (d) authorising or requiring an order to be made in consequence of a decision;
- (e) that an order may require a valuation list to be altered;
- (f) enabling the Tribunal to review its decisions, or to vary or revoke an order of the Tribunal, in such circumstances as may be determined in accordance with the rules.

**13.** Rules may include provision—

- (a) for the registration and proof of decisions and orders of the Tribunal;
- (b) authorising the correction of clerical errors in records of decisions and orders;
- (c) requiring decisions, orders and corrections to be communicated to the parties to appeals.

#### *Directions*

**14.** The President may, subject to rules, give directions about the practice and procedure of the Tribunal.]

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

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SCHEDULE 10

Articles 37, 44.

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<sup>F84</sup> a right of fowling, shooting, taking or killing game or rabbits, or] fishing.

**F84** [1998 NI 22](#)

4. Easements.
5. Tolls.
6. Railways.
7. Canals, navigations and rights of navigation.
8. Other rights over land<sup>F85</sup> except any right excluded from entry 3].

**F85** [1998 NI 22](#)

VALID FROM 03/11/2009		
<p>SCHEDULE 11 <span style="float: right;">Article 37.</span></p> <p>PROPERTIES NOT TO BE TREATED AS HEREDITAMENTS</p>		
Entry No.	Property	Supplementary Provisions
1	Agricultural land.	
2	Agricultural buildings.	
3	Livestock or poultry buildings.	
[ F86 3A	<i>A fish farm</i>	<p><b>1)</b> <i>This entry applies only to land which is used solely for or in connection with fish farming.</i></p> <p><b>2)</b> <i>In determining for the purposes of this entry whether land used for or in connection with fish farming is solely so used no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time</i></p>

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

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		<i>during which the land is used for or in connection with fish farming.]</i>
[ <sup>F87</sup> 3B]	[ <sup>F87</sup> Salmon fishings or eel fishings]	[ <sup>F87</sup> This entry applies only where the right thereto is regularly exercised by means of a fishing engine of any description, other than a rod and line or hand line, throughout that part of the year during which fishing by means of a fishing engine of that description is permitted by law.]
[ <sup>F88</sup> 3C]	[ <sup>F88</sup> Buildings associated with salmon or eel fishings]	[ <sup>F88</sup> 1) This entry applies only to buildings used solely for or in connection with salmon or eel fishings.  2) In determining for the purpose of this entry whether buildings are used solely for or in connection with salmon or eel fishings no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the buildings are used for or in connection with salmon or eel fishings.]
4	Turf bogs and turf banks used for the exclusive purpose of cutting or saving turf, or making turf mould therefrom, for fuel or manure under an appurtenant right of turbary.	
5	Mines— (a) which have been opened for less than 7 years; or (b) which have been abandoned.	Mines <i>bona fide</i> reopened after they have been <i>bona fide</i> abandoned shall be deemed, for the purposes of this entry, to have been opened.
6	Property to which [ <sup>F89</sup> section 221(1) of the Merchant Shipping Act 1995] applies, namely, lighthouses, buoys, beacons and light dues and other rates, fees or payments accruing to or forming part of the General Lighthouse Fund, and the premises and property mentioned in that section.	
F90	F90	F90
. . .	. . .	. . .
F91	F91	F91

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

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<p>...</p> <p>9</p>	<p>...</p> <p>[<sup>F92</sup>Sewers and manholes, ventilating shafts, pumping stations, pumps or other accessories belonging to a sewer.]</p>	<p>...</p> <p>[<sup>F92</sup>In this entry “sewer” has the same meaning as in the [<sup>F93</sup>Water and Sewerage Services (Northern Ireland) Order 2006]]</p>
<p>10</p>	<p>Cemeteries and crematoria.</p>	<p>This entry applies only where—</p> <p>(a) no private profit is directly derived from the cemetery or crematorium; and</p> <p>(b) any income derived from the cemetery or crematorium is used wholly to defray expenses connected with that cemetery or crematorium.</p>
<p>11</p>	<p><b>1)</b> Any room or other part of a hereditament which has been added thereto or included therein solely for the purpose of affording air-raid protection and which is not occupied or used for any other purpose.</p> <p><b>2)</b> Any structural feature of, or alterations or improvements to, a hereditament (not being the addition of any such room or other part as mentioned in paragraph (1)) made solely for the purpose of affording air-raid protection.</p> <p><b>3)</b> Any property which is intended to be occupied and used solely for the purpose of air-raid protection, and which is not occupied or used for any other purpose.</p>	<p><b>1)</b> Where, solely for the purpose of affording air-raid protection,—</p> <p>(a) there has been added to a hereditament any such room or part as is referred to in paragraph (1) in column 2; or</p> <p>(b) there have been made any such structural alterations or additions or improvements to a hereditament as are referred to in paragraph (2) in column 2;</p> <p>such an addition or improvement shall be disregarded in the valuation of the hereditament.</p> <p><b>2)</b> Any room or other part of a hereditament such as is referred to in paragraph (1) in column 2, or any property such as is referred to in paragraph (3) in column 2, which is or has been occupied or used for any purposes other than that of affording air-raid protection shall not be disregarded.</p> <p><b>3)</b> This entry shall, in relation to a hereditament</p>



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forming part of a building, have effect as if any structural alterations or improvements made in the building, or on land appurtenant to the building, for the purpose of providing air-raid shelter (within the meaning of the Civil Defence Act (Northern Ireland) 1939) were structural alterations or improvements to the hereditament, and, in ascertaining under this Order the net annual value of a hereditament, regard shall not be had to any increase in the rent thereof (whether or not made by virtue of the said Act of 1939) which is attributable to the provision of such air-raid shelter for persons living or working in the hereditament.

4) In this entry, “purpose of affording air-raid protection” includes instruction and training in connection with air-raid precaution and air-raid protection.

5) This entry shall not have effect unless and until the Civil Defence Acts (within the meaning of section 9(1) of the Civil Defence Act (Northern Ireland) 1950) are brought again into operation by regulations under section 1 of that Act.

[<sup>F88</sup>11A]

[<sup>F88</sup>Public parks]

[<sup>F88</sup>1) This entry applies to any park, recreation or pleasure ground, open space or public walk—

(a) which has been provided by a district council or 2 or more district councils acting jointly or by the Department of the Environment under Article 6 of the Nature Conservation and Amenity Lands (Northern Ireland) Order 1985; and

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12	Any property excluded from the valuation list by any other statutory provision (including such a provision contained in or made under a local or personal Act or Measure or an Act or Measure confirming a provisional order).	<p>(b) is available for free and unrestricted use by members of the public.</p> <p>2) In determining for the purposes of this entry whether use is unrestricted no account shall be taken of any time during which use is restricted by any temporary closure (at night or otherwise).]</p> <p>Any such exclusion shall be subject to anything contained in the statutory provision.</p>
<p><b>F86</b> 1981 NI 13  <b>F87</b> 1994 NI 11  <b>F88</b> 1996 NI 25  <b>F89</b> 1995 c. 21  <b>F90</b> SR 1997/118  <b>F91</b> 1996 NI 2  <b>F92</b> Sch. 11 entry 9 restored (3.11.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19, <b>Sch. 1 para. 9</b>  <b>F93</b> Words in Sch. 11 entry 9 substituted (3.11.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19, <b>Sch. 1 para. 9</b></p>		

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 [F94a valuation list], regard shall be had to the net annual values in [F95that

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

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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.

**F94** Words in Sch. 12 Pt. 1 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)

**F95** Words in Sch. 12 Pt. 1 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.** <sup>F96</sup> .....

**F96** Sch. 12 Pt. 1 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)

<sup>F97</sup>**3A.**—(1) In estimating the net annual 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;

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

**F97** 2004 NI 4

**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.

<sup>F98</sup>**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.]

**F98** 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.

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

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### <sup>F99</sup>Capital value – general rule

**F99** 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;

“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.

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

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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 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.]

## [<sup>F100</sup>PART IA SPORTING RIGHTS

**F100** 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.

[  
<sup>F101</sup>(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 04/03/2008.

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**F101** 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

**[<sup>F102</sup>1]**. The net annual value of a house occupied in connection with agricultural land [<sup>F103</sup>or a fish farm] and used as the dwelling of a person—

- (a) whose primary occupation is the carrying on or directing of agricultural [<sup>F103</sup>or, as the case may be, fish farming] operations on that land; or
- (b) who is employed in agricultural [<sup>F103</sup>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.

**F102** 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.**)

**F103** 1981 NI 13

**[<sup>F104</sup>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.]

**F104** 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 04/03/2008.

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*F105* Classes of plant and machinery

**F105** SR 1997/84

**F106**3. The classes of plant and machinery referred to in paragraph 2 are—

**F106** 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 04/03/2008.

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- (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**

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(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.



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(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.

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### 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;

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- (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;

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(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;

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“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 [<sup>F107</sup>structure;]
- (e) [<sup>F108</sup>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.]

**F107** 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)

**F108** 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)

#### TABLE 3

Blast furnaces.

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

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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.

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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 <sup>F109</sup> this Part].

**F109** 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 <sup>F110</sup>, 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.

**F110** 2004 NI 4

*Para. 6 rep. by 1996 NI 25*

## <sup>F111</sup>PART IV

### RAILWAYS

**F111** 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 <sup>F112</sup>NAV list] at the net annual value, and according to the other particulars, appearing in the last preceding <sup>F112</sup>NAV list].

**Changes to legislation:** Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 22 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 <sup>F112</sup>NAV 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 <sup>F112</sup>NAV list] arising from the extension or diminution of the railway hereditament.

**F112** 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) <sup>F113</sup>determine, 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<sup>F113</sup> and]
- <sup>F113</sup>(d) make provision with respect to the apportionment of the aggregate amount of the net annual value determined under the order among the districts.]

**F113** 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<sup>F114</sup> unless but for that use it would be rateable under Article 25A].

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**F114** 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) [<sup>F115</sup>either] is occupied for any other purpose and rateable in respect thereof [<sup>F115</sup> 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.

**F115** 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.

## <sup>F116</sup>PART X

### DOCKS

**F116** 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



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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 .

[<sup>F117</sup>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.]

**F117** 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

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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 Article 4 of the Companies (Northern Ireland) Order 1986.

- 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;
  - (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.

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

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- (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*

## [<sup>F118</sup>PART XIII

### CARAVAN SITES

**F118** 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.

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

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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) <sup>F119</sup> .....

(3) <sup>F120</sup> .....

(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.

**F119** 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.**)

**F120** 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.**)

**3.—**(1) Where an alteration is made in the [<sup>F121</sup>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.

(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

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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<sup>F122</sup> level 3 on the standard scale.]

**F121** 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.**)

**F122** 1984 NI 3

## SCHEDULE 13

Article 41.

### HEREDITAMENTS EXCLUDED FROM EXEMPTION

#### *Occupying bodies*

An education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order<sup>F123</sup> 1986].

[<sup>F124</sup>The Northern Ireland Fire and Rescue Service Board]

[<sup>F125</sup>The governing body of an institution of further education within the meaning of the Further Education (Northern Ireland) Order 1997.]

*Entry rep. by 1984 NI 10*

A [<sup>F123</sup> Board of Governors of a maintained school] [<sup>F126</sup> or a grant-maintained integrated school] within the meaning of the Education and Libraries (Northern Ireland) Order<sup>F123</sup> 1986].

[<sup>F127</sup>The Board of Trustees of the National Museums and Galleries of Northern Ireland.]

[<sup>F128</sup>University of Ulster].

The Police Authority for Northern Ireland.

The Queen's University of Belfast.

*Entries rep. by 1998 NI 2*

**F123** 1986 NI 3

**F124** Words in *Sch. 13* substituted (1.7.2006) by *Fire and Rescue Services (Northern Ireland) Order 2006 (S.I. 2006/1254 (N.I. 9))*, arts. 1(3), 63(1), **Sch. 3 para. 10**; S.R. 2006/257, **art. 2(d)**

**F125** 1997 NI 15

**F126** 1989 NI 20

**F127** 1998 NI 2

**F128** 1984 NI 10

## [<sup>F129</sup>SCHEDULE 13A

### LISTED BODIES FOR PURPOSES OF ARTICLE 41A

**F129** Sch. 13A inserted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 11(2), Sch. 3; S.R. 2006/146, art. 2

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

Article 43.

### DISTINGUISHMENT OF INDUSTRIAL HEREDITAMENTS AND FREIGHT-TRANSPORT HEREDITAMENTS

1. This Schedule applies to—
  - <sup>F130</sup>(a) industrial hereditaments;
  - (b) freight-transport hereditaments.

**F130** prosp. rep. by 2004 NI 4

2.—(1) In the [<sup>F131</sup>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—

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

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- (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<sup>[F132]</sup> £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.

<sup>[F133]</sup>(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.]

**F131** Words in Sch. 14 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. 49(2); S.R. 2006/464, art. 2(4)

**F132** SR 2003/73

**F133** 1996 NI 25

3.—(1) In the <sup>[F134]</sup>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 occupation and use of the hereditament for transport purposes and the occupation and use for other purposes <sup>[F135]</sup>(so far as relevant to its net annual value)].

(2) A freight-transport hereditament shall be distinguished in the <sup>[F136]</sup>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



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merchandise not in the course of being transported, shall not be deemed to be occupied and used for transport purposes.

- F134** 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)**
- F135** 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)**
- F136** 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)**

*Schedule 15—Amendments*

SCHEDULE 16

Article 63(2).

TRANSITIONAL PROVISIONS, ETC.

PART I

TRANSITIONAL PROVISIONS

*Interpretation*

1. <sup>F137</sup> .....

- F137** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Certificate and statement as to rates, etc.*

2. <sup>F138</sup> .....

- F138** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Paras.3#7 spent*; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, Sch. 3; S.R. 2006/464, art. 2(4)

*Commissioner of Valuation and Boundary Surveyor*

8. The officer who, immediately before the commencement of this Order, was deemed to have been, or had been, appointed as Commissioner of Valuation for Northern Ireland shall be deemed to have been appointed under Article 36 as Commissioner; and the officer who, immediately before

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that commencement, was exercising the functions of Boundary Surveyor by virtue of the assignment mentioned in the 1972 Order, Schedule 18, Part I, paragraph 13, shall continue so to exercise those functions.

*Review of revision of valuation list made while appeal pending*

9. <sup>F139</sup> .....

**F139** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Paras.10, 11 spent*; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, Sch. 3; S.R. 2006/464, art. 2(4)

*Rate rebates*

12. <sup>F140</sup> .....

**F140** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Charity shops*

13. <sup>F141</sup> .....

**F141** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

*Reduction of regional rate on dwellings*

14. <sup>F142</sup> .....

**F142** Sch. 16 Pt. I paras. 1-7, 9-14 repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

**PART II**

**CONSTRUCTION OF REFERENCES**

1. Subject to the provisions of this Order, all transferred provisions relating to rates which were in force immediately before 1st October 1973 shall, so far as not repealed by or under the 1972 Order or any other statutory provision, apply in relation to rates under this Order.

2. References in any transferred provision or other document to any rate which is a rate in lieu of which a rate under this Order is levied shall be construed as references to a rate under this Order.

3. References in any transferred provision or other document to rating authorities in connection with the levying of rates shall be construed as references to the Department and in any other connection shall be construed as references to the Department and district councils.

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4. References in any transferred provision or other document to a hereditament, in connection with rates or the valuation of property for purposes of rates, shall be construed as references to a hereditament within the meaning of this Order.

5. References in any transferred provision or other document to the valuation lists or the revised valuation list shall be construed as references to the [F143NAV list or the capital value list].

**F143** Words in Sch. 16 Pt. II para. 5 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. 50; S.R. 2006/464, art. 2(4)

6. References in any transferred provision or other document, in connection with the valuation lists, to the areas of local authorities shall be construed as references to the districts of district councils.

7.—(1) Where the net annual value of any agricultural land, agricultural building or livestock or poultry building is relevant for the purposes of any transferred provision or other document, that value shall be deemed to be the amount which the Commissioner certifies would be entered in the valuation list as the net annual value of the land or building in question if it were a hereditament and if it were valued under the transferred provisions repealed by the 1972 Order.

(2) The Department may require the Commissioner to make charges, in accordance with a table of fees approved by the Department, for any certificate supplied by him under this paragraph.

8. A reference in any transferred provision or other document to the officer to whom the head of the Department has, for the time being, assigned for exercise and performance the functions transferred to the Department from the Commissioner of Valuation and Boundary Surveyor for Ireland (except a reference to such an officer in relation to functions of the Boundary Surveyor), and any reference which is to be construed as such a reference, shall be construed as a reference to the officer appointed, or deemed to have been appointed, under Article 36 as Commissioner of Valuation for Northern Ireland.

## PART III

### SAVINGS

#### *Principles of valuation*

1. Subject to the variations provided for in the 1972 Order and this Order, the principles on which hereditaments are to be valued continue to be those applicable before 1st April 1973; F144. . . .

**F144** 1996 NI 25

#### *The Commissioner, Deputy Commissioner and district valuers*

2.—(1) A person shall not be disqualified to act as Commissioner, Deputy Commissioner or district valuer by reason only that he is the owner or occupier of [F145, or is chargeable to rates under Article 25A in respect of,] any property the rates in respect of which are affected by the exercise of his functions.

(2) Nothing in sub-paragraph (1) authorises any person to whom that sub-paragraph applies to act in relation to any property which, or any part of which, he himself owns or occupies [F145 or is so chargeable].

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F145 2004 NI 4

*Errors in making valuations, etc.*

**3.—**(1) A rate or the levying of a rate shall not be affected by reason of any omission to give any notice required by the 1972 Order or this Order, or by reason of any error, omission, misdescription or variance in the making of a valuation or apportionment, in the preparation of the valuation list or in altering the valuation list; and it shall not be necessary in any proceeding in relation to, or to the levying of, a rate, or in relation to a valuation or alteration to give evidence of the performance of any of the preliminaries required in the making of a valuation, apportionment or alteration.

(2) In this paragraph “rate” includes a rate as defined in paragraph 1 of Part I of this Schedule.

*Demand notes, etc.*

**4.—**(1) A demand note, certificate or other document which purports to be made in pursuance of any provision of the 1972 Order or this Order shall not be quashed or deemed to be void or voidable for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of that Order or this Order, and if the person or hereditament charged or intended to be charged or affected thereby is designated therein according to a common intent and understanding.

(2) A demand note, certificate or other document shall not be impeached or affected by reason of a mistake therein as to—

- (i) the name of a person liable, or
- (ii) the situation of any hereditament, or
- (iii) the amount of the rate charged.

*Half-rents*

**5.** The repeal by the 1972 Order of section 7 of the Valuation Acts Amendment Act (Northern Ireland) 1932 does not affect any payment or allowance of a sum which a landlord is required by that section to pay or allow.

*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 (Northern Ireland) 1936 or section 19 of the Revaluation (Amendment and Consequential Provisions) Act (Northern Ireland) 1957 does not affect any change made under the said section 13 or the effect of any memorandum under subsection (4) of that section.

*Rates payable by tenants under housing schemes*

**8.** The repeal by the 1972 Order of section 14 of the Revaluation (Consequential Provisions) Act (Northern Ireland) 1936 does not affect any modification effected by that section in any agreement to which that section applied.

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## *Schedule 17—Repeals*

**Status:**

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

**Changes to legislation:**

Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 22 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.