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STATUTORY INSTRUMENTS

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**2006 No. 2954 (N.I.18 )**

**NORTHERN IRELAND**

**The Rates (Amendment) (Northern Ireland) Order 2006**

*Made - - - - 14th November 2006*

*Coming into operation in accordance with Article 1*

**THE RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006**

PART I

INTRODUCTORY

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*Regional rate and district rate*

3. Regional rate and district rate
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5. Rateable values
6. Liability to be rated according to rateable values
7. Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.
8. Basis of valuation

*Payment by instalments*

9. Right to pay rates by instalments

*Deferred payment of rates*

10. Agreements for deferred payment of rates on dwellings

**Status:** Point in time view as at 01/04/2007.

**Changes to legislation:** There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006. (See end of Document for details)

PART III  
VALUATION LISTS

11. General provisions as to valuation lists
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14. Rate relief scheme  
*Persons under 18 and persons in education and training or leaving care*
15. Persons under 18 and persons in education and training or leaving care

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16. "Disability"
17. Rate rebates for certain hereditaments with special facilities for persons with a disability

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18. Transitional rate relief

*Charitable exemptions*

19. Extension of exemption relating to sale of goods donated to a charity
20. Extension of charitable exemption for clergy residences

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21. Power to prescribe exemption where hereditament has both a capital value and a net annual value
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23. Power to prescribe reduction in amount payable

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24. Reduction of rates on former agricultural land, etc.

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25. Exemption for automatic telling machines in rural areas
26. Power to remove exemption for private dwellings from completion notices
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28. Abolition of reduction of regional rate on dwellings

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**Status:** Point in time view as at 01/04/2007.

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*Valuation Tribunal*

29. The Northern Ireland Valuation Tribunal

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30. Frivolous or vexatious applications  
31. Transfer of application from the district valuer to the Commissioner

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33. Appeals from the Commissioner and the Valuation Tribunal

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34. Payment of interest

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35. Rating of owners instead of occupiers in certain cases

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36. Power to require information about occupiers of hereditaments in capital value list, etc.  
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38. Powers of entry

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39. Amendments

*Transitional and consequential provisions, etc.*

40. Power to make transitional and consequential provisions, etc.

*Repeals*

41. Repeals  
Signature

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SCHEDULES

SCHEDULE 1 — SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 9B

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SCHEDULE 9B VALUATION TRIBUNAL Introductory (1) In this Schedule— “rules” means rules made under paragraph...

## SCHEDULE 2 — AMENDMENTS

— *The Northern Ireland Assembly Disqualification Act 1975 (c. 25)*

1. In Part II of Schedule 1 (bodies of which all...  
— *The principal Order*
2. (1) In Article 2 (interpretation), amend paragraph (2) as follows....
3. In Article 4, after “private dwelling” add “ and the...
4. (1) Amend Article 5 (interpretation: definitions of “material change of...
5. In Article 9 (levying of rates), in paragraph (5), for...
6. In Article 10 (departures from valuation list in levying rates),...
7. (1) Amend Article 11 (appeal against rate) as follows.
8. (1) Amend Article 13 (effect of alteration in valuation list)...
9. (1) Amend Article 14 (rating on basis of apportioned value...
10. In Article 15 (refund of overpayments), in paragraph (1)(b) for...
11. (1) Amend Article 16 (certificates and statements as to rates,...
12. In Article 19 (general provisions as to liability and assessment...
13. (1) Amend Article 30 (discount on rates on dwellings) as...
14. (1) Amend Article 31 (reduction of rates on certain hereditaments...
15. (1) Amend Article 31B (rate rebates for certain hereditaments used...
16. (1) Amend Article 32 (proceedings for recovery of rates) as...
17. In Article 33B (hardship relief), in paragraph (3), for sub-paragraph...
18. (1) Amend Article 39 (basis of valuation) as follows.
19. (1) Amend Article 39A (time by reference to which, and...
20. Omit Article 39B (adjusted net annual value).
21. In Article 39C (rating of electricity licence holders), in paragraph...
22. In Article 39D (rating of gas licence holders, etc.), in...
23. In Article 39E (rating of hereditaments occupied for the purpose...
24. (1) Amend Article 41 (distinguishment in valuation list of hereditaments...
25. In Article 41A(1) (distinguishment in valuation list of hereditaments occupied...
26. (1) Amend Article 42 (distinguishment in valuation list of certain...
27. In Article 43 (distinguishment in valuation list of industrial hereditaments)...
28. (1) Amend Article 44 (other matters required or authorised to...
29. (1) Amend Article 47 (supply of copies of valuation lists,...
30. (1) Amend Article 49 (revision of the valuation list, and...
31. (1) Amend Article 50 (alteration in the valuation list by...
32. (1) Amend Article 51 (appeal to Commissioner against alteration of,...
33. (1) Amend Article 52 (procedure on appeal to Commissioner) as...
34. In Article 53 (power of Commissioner to transfer appeal to...
35. (1) Amend Article 55 (review of revision of valuation list...
36. (1) Amend Article 56 (supplementary provisions as to alterations, etc.)...
37. (1) Amend Article 60 (offences) as follows.
38. (1) Amend Article 61 (regulations) as follows.
39. (1) Amend Article 62 (service of documents) as follows.
40. In Schedule 2 (definitions relating to industrial hereditaments), in paragraph...
41. (1) Amend Schedule 5 (definition of “dwelling-house”, etc.) as follows....
42. (1) Amend Schedule 6 (definitions of “material change of circumstances”...
43. (1) Amend Schedule 7 (rateable value of hereditaments) as follows....
44. (1) Amend paragraph 4 of Schedule 8 (incidence of rates)...

45. (1) Amend Schedule 8A (unoccupied hereditaments) as follows.
46. (1) Amend Schedule 9 (payment of rates on dwellings by...
47. (1) Amend Schedule 9A (relief from rates for general stores...
48. (1) Amend Schedule 12 (basis of valuation) as follows.
49. (1) Amend Schedule 14 (distinguishment of industrial hereditaments and freight-transport...
50. In Part II of Schedule 16 (transitional provisions, etc.), in...
  - *The Rates (Amendment) (Northern Ireland) Order 2004 (NI 4)*
51. In paragraph 9(b) of Schedule 3 (amendments), for “paragraphs (4)...
  - *The Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (NI 4)*
52. (1) Amend Article 12 (repeal of Article 41(2)(f) of principal...

### SCHEDULE 3 — REPEALS

#### Explanatory Note

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