
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 12

**The Ports (Levy on Disposals of Land,
etc.) Order (Northern Ireland) 1997**

Market values — disputes

10. Where the market value of any land or any estate in land is required to be determined for the purpose of computing the amount of any gain accruing on a disposal made, or to be regarded for the purposes of Article 19 of the 1994 Order as being made, by a chargeable company or another member of the chargeable company's group, Article 38 shall apply for the purpose of resolving any dispute between the chargeable company and the Department regarding that value.