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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 12**

**HARBOURS, DOCKS, ETC.,**

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

*Made - - - - 17th January 1997  
To be laid before Parliament under paragraph 3(3)  
of Schedule 1 to the Northern Ireland Act 1974*

*Coming into operation 1st March 1997*

**THE PORTS (LEVY ON DISPOSALS OF LAND,  
ETC.) ORDER (NORTHERN IRELAND) 1997**

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2. Interpretation
3. Relevant estate in land — specified description
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8. Computation of gains
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14. Payment of levy — Article 8(3) and 8(5) cases
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- 26. Leases — supplementary
- 27. Options — computation of gains
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- 33. Disposals within wholly-owned group
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- 37. Assessment
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SCHEDULE      Meaning of Associated Disposal

- 1
- 1. For the purposes of this Order, a disposal of relevant...
- 2. Subject to paragraph 3, for the purposes of paragraph 1(a),...
- 3. A disposal is not reasonably to be regarded as connected...
- 4. For the purposes of paragraphs 2 and 3, any question...

SCHEDULE      Modification of Tax Provisions Applying to Levy

- 2
- 1. Section 21(7) of the 1992 Act shall not apply for...
- 2. Section 23(4) of the 1992 Act shall apply for the...
- 3. Sections 35 and 36 of, and Schedules 3 and 4...
- 4. Section 37(1) of the 1992 Act shall not apply for...
- 5. (1) Subject to sub-paragraph (2), section 38(1)(a) of the 1992...
- 6. (1) In the application, for the purposes of Article 19...
- 7. Section 39(1) and (2) of the 1992 Act shall not...
- 8. Sections 48 and 49(2) of the 1992 Act shall apply...
- 9. (1) In the application for the purposes of Article 19...
- 10. (1) Section 54 of the 1992 Act shall apply for...
- 11. Sections 139 and 140 of the 1992 Act shall not...
- 12. Sections 152 to 158 and 247 of the 1992 Act...
- 13. Section 243(4) of the 1992 Act shall apply for the...
- 14. Section 250 of the 1992 Act shall not apply for...

SCHEDULE      Disposal Statements

- 3
- 1. Totals for disposal period
- 2. Individual relevant disposals
- 3. There shall be given the date of the disposal and...
- 4. A description shall be given of the relevant land or...
- 5. A summary of the terms of the disposal shall be...
- 6. In the case of a disposal other than a section...
- 7. In the case of a disposal which is not a...
- 8. In the case of a section 178 or 179 disposal...
- 9. The amount of the gain accruing on the disposal shall...

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10. There shall be given— (a) the amount of the levy...
11. Further information
12. If a disposal on which by virtue of Article 8(2)...
13. If in the period between the end of any previous...
14. If an instalment under Article 23 is payable on the...
15. Interpretation
16. In this Schedule references to an independent valuer are references...  
Explanatory Note