

## 2007 No. 150

### RATES

#### The Rates (Appeals) Regulations (Northern Ireland) 2007

*Made* - - - - *9th March 2007*

*Coming into operation* - *1st April 2007*

The Department of Finance and Personnel<sup>(a)</sup> makes the following Regulations in exercise of the powers conferred by Articles 53(1) and 54(4) of the Rates (Northern Ireland) Order 1977<sup>(b)</sup>:

#### Citation and commencement

1. These Regulations may be cited as the Rates (Appeals) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

#### Interpretation

2. In these Regulations—

- (a) any reference to a numbered Article shall be construed as a reference to the Article bearing that number in the Rates (Northern Ireland) Order 1977; and
- (b) any reference to an appeal under Article 51(c) includes a reference to an application to the Commissioner for a review of an alteration of a valuation list under Article 51(2) and references in Schedule 1 to an appeal under Article 51 against an alteration of a valuation list and to an appellant shall be construed accordingly.

#### Exception from transfer of appeals to the Lands Tribunal

3. Article 53(1) (Power of Commissioner to transfer appeal to Lands Tribunal) shall not apply in the case of an appeal set out in Schedule 1.

#### Prescribed appeals

4. The appeals set out in Schedule 2 are prescribed for the purposes of Article 54(4)(a) (prescribed appeals) and accordingly the Valuation Tribunal is “the appropriate Tribunal” in relation to such appeals.

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(a) Formerly the Department of Finance; see S.I. 1982/338 (N.I. 6) Article 3

(b) S.I. 1977/2157 (N.I.28); Article 53(1) was amended by Article 32 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I.18)) and Article 54 was substituted by Article 33 of that Order

(c) Article 51 was amended by Article 8(6) of the Rates Amendment (Northern Ireland) Order 1979, S.I. 1979/297 (N.I.4), by Schedule 3 to the Departments (Northern Ireland) Order 1982 S.I. 1982/338 (N.I.6), and by paragraph 32 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006



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## SCHEDULE 1

Regulations 2 and 3

1. An appeal to the Commissioner under Article 51 against an alteration of, or a decision not to cause an alteration to be made in, a capital value list.

2. An appeal to the Commissioner under Article 51 against an alteration of, or a decision not to cause an alteration to be made, in a NAV list where the appellant has, at the same time, made an appeal falling within paragraph 1 in respect of the same hereditament and the net annual value entered in that NAV list in respect of the hereditament does not exceed £12,500.

## SCHEDULE 2

Regulation 4

1. An appeal under Article 13(3)(a) against a determination made by the Department under Article 13(2)(b)(b) where the determination relates to an alteration in a capital value list.

2. An appeal under Article 13(3) against a determination made by the Department under Article 13(2) where the determination relates to an alteration in a NAV list and where the appellant has, at the same time, made an appeal falling within paragraph 1 in respect of the same hereditament and the net annual value entered in that NAV list in respect of the hereditament does not exceed £12,500.

3. An appeal under Article 54 against –

- (a) a decision of the Commissioner, under Article 49A(c) or an appeal under Article 51, to alter or not to alter a capital value list; or
- (b) an alteration made by the Commissioner in a valuation list in consequence of such a decision.

4. An appeal under Article 54 against –

- (a) a decision of the Commissioner, under Article 49A or on appeal under Article 51, to alter or not to alter a NAV list; or
- (b) an alteration made by the Commissioner in a valuation list in consequence of such a decision,

where the appellant has, at the same time, made an appeal falling within paragraph 3 in respect of the same hereditament and the net annual value entered in that NAV list in respect of the hereditament does not exceed £12,500.

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(a) Article 13(3) was amended by paragraph 8(7) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006  
(b) Article 13(2) was substituted by paragraph 8(6) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006  
(c) Article 49A was inserted by Article 31 of the Rates (Amendment) (Northern Ireland) Order 2006

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide that the power of the Commissioner of Valuation for Northern Ireland (“the Commissioner”) to transfer an appeal to the Lands Tribunal shall not apply in the case of –

- (a) an appeal to the Commissioner against an alteration of, or a decision not to cause an alteration to be made in, a capital value list (regulation 3 and paragraph 1 of Schedule 1);
- (b) an appeal to the Commissioner against an alteration of, or a decision not to cause an alteration to be made, in a NAV list where the appellant has, at the same time, made a capital value list appeal in respect of the same hereditament and the net annual value entered in the NAV list is below £12,500 (regulation 3 and paragraph 2 of Schedule 1).

The Regulations also prescribe those appeals against valuation decisions of the Commissioner and the Department of Finance and Personnel which may be made to the Northern Ireland Valuation Tribunal. These are appeals related to –

- (a) a decision to alter or not to alter a capital value list; or
- (b) a decision to alter or not to alter a NAV list where the appellant has, at the same time, made a capital value list appeal in respect of the same hereditament and the net annual value entered in the NAV list is below £12,500 (regulation 4 and Schedule 2).