

1973. No. 48

[C]

RATES (NORTHERN IRELAND) ORDER 1972**Transitional Provisions**

ORDER, DATED 27TH FEBRUARY 1973, MADE BY THE MINISTRY OF FINANCE UNDER THE RATES (NORTHERN IRELAND) ORDER 1972.

The Ministry of Finance on behalf of the Secretary of State and in exercise of the powers conferred by Schedule 18, Part I, paragraph 17 of the Rates (Northern Ireland) Order 1972(a) hereby makes the following Order—

Citation and interpretation

1.—(1) This Order may be cited as the Rates (Northern Ireland) Order 1972 (Transitional Provisions) Order (Northern Ireland) 1973.

(2) In this Order—

“existing local authority” has the same meaning as in Part IX of the Local Government Act (Northern Ireland) 1972(b);

“the Order” means the Rates (Northern Ireland) Order 1972;

“the transitional period” means the period of six months ending on 30th September 1973.

Temporary modifications of the Order

2. During the transitional period the provisions of the Order specified in Schedule 1 shall have effect subject to the modifications there specified (being modifications applying those provisions for the purposes of rates made by existing local authorities for that period or adapting those provisions to take account of any transferred provision relating to the valuation of hereditaments, other than a provision of the Order, which is in force during that period), and in that Schedule any reference to an Article, and any reference to a Schedule except where it is expressed to be a reference to a Schedule to some other transferred provision, is a reference to an Article of or a Schedule to the Order.

Modifications of Schedule 18 to the Order

3. Schedule 18 to the Order shall have effect subject to the modifications specified in Schedule 2.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 27th day of February 1973.

(L.S.)

David Clement,
Assistant Secretary.

SCHEDULES

SCHEDULE 1

Article 2

TEMPORARY MODIFICATIONS OF THE ORDER

Effect of alteration in valuation list

1.—(1) Paragraphs (2) and (3) of Article 13 (determination of appropriate date for alteration to take effect for rating purposes) shall have effect in relation to any hereditament as if any reference to the Ministry were a reference to the existing local authority having the power of making a rate in respect of that hereditament.

(2) Paragraph (6) of that Article (application of the Article where the owner is rated instead of the occupier) shall have effect as if for the words from “under Article 20” to “Article 21” there were substituted the words “under section 17 of the Local Government Act (Northern Ireland) 1934 or any corresponding provision of a local Act”.

Rateable value

2. Article 17 and Schedule 8 shall have effect for determining the rateable value of hereditaments for the purposes of rates made by an existing local authority for the transitional period.

Basis of valuation

3. Article 39 and Schedule 14 (valuation to be made by reference to net annual value, except in certain cases) shall have effect subject to section 2 of and Schedule 1 to the Valuation Acts Amendment Act (Northern Ireland) 1932(c) (valuation of agricultural hereditaments).

Supplementary provisions as to alterations, etc.

4. Article 56(1) (rights in relation to revisions, etc., of owner chargeable to rates) shall have effect as if for the words from “under Article 20” to “Article 21” there were substituted the words “instead of the occupier under section 17 of the Local Government Act (Northern Ireland) 1934 or any corresponding provision of a local Act.”

Definitions relating to industrial hereditaments

5.—(1) In the definition of “industrial hereditament” in Schedule 2, paragraph (a) shall have effect as if for the words from “exclusive” to “poultry buildings” there were substituted the words “not being an agricultural hereditament, and exclusive of such part of the hereditament as may be distinguished as an agricultural hereditament or under section 1 of the Rating and Valuation Act (Northern Ireland) 1972(d) and exclusive of any dwelling house occupied together with an agricultural hereditament”.

(2) In sub-paragraph (1) “agricultural hereditament” has the meaning assigned to it by section 2(1) of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928(e).

Temporary provisions as to valuation of shops, offices, etc.

6. Paragraph 1 of Part IX of Schedule 14 (application of the Part to hereditaments, with certain exceptions) shall have effect as if after paragraphs (a) to (c) (which specify those exceptions) there were inserted the following paragraphs—

- “(d) agricultural land within the meaning of the Valuation Acts Amendment Act (Northern Ireland) 1932;
- (e) agricultural buildings within the meaning of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928;
- (f) anything distinguished under section 1 of the Rating and Valuation Act (Northern Ireland) 1972.”

(c) 21 & 22 Geo. 5. c. 26 (N.I.).
(d) 1972. c. 8 (N.I.).

(e) 18 & 19 Geo. 5. c. 30 (N.I.).

SCHEDULE 2

Article 3

MODIFICATIONS OF SCHEDULE 18 TO THE ORDER

1. The following paragraph shall be inserted after paragraph 4 of Part I of Schedule 18—

“Rateable value

4A. Where, by virtue of paragraph 2 of Schedule 1 to the Rates (Northern Ireland) Order 1972 (Transitional Provisions) Order (Northern Ireland) 1973, Article 17 and Schedule 8 have effect for determining the rateable value of hereditaments for the purposes of rates made by an existing local authority,—

- (a) subsection (3) of section 2 of the Local Government (Rating and Finance) Act (Northern Ireland) 1929(f) (determination of rateable value where rate payable in respect of fractional part only of hereditament) shall have effect for the purposes of Schedule 8 as if it had effect for the purposes of subsections (1) and (2) of that section;
- (b) section 3 of that Act shall have effect as if any reference to the exemption and relief from rates conferred by the foregoing provisions of Part I of that Act included a reference to the exemption and relief conferred by Schedule 8.”

2. The following paragraph shall be inserted at the end of paragraph 14 of Part I of Schedule 18 (entries in valuation list as to agricultural land etc.)—

“(2) Where between 31st March 1973 and 1st October 1973 the valuation list is revised under this Order in relation to a hereditament which includes buildings to which paragraph (a) or (b) of section 3 of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928 relates, paragraph (c) of that section (which requires the revised valuation of agricultural buildings and other buildings to be shown separately in the list) shall apply in relation to an alteration made in the list in consequence of the revision as it applied in relation to a revision under section 4 of the Valuation (Ireland) Act 1854(a).

(3) Where between those dates the valuation list is revised under this Order in relation to a hereditament or part of a hereditament being agricultural buildings, in the application of Article 4 of Schedule 1 to the Valuation Acts Amendment Act (Northern Ireland) 1932 to a valuation made in the course of that revision subsection (1) of that Article shall have effect as if—

- (a) the words ‘for the purpose of the valuation lists to be issued’ were omitted; and
- (b) for the words from ‘included’ to ‘the said Commissioner’ there were substituted the words ‘revised by the district valuer in the course of any revision of the valuation list, the district valuer’;

and that subsection and subsection (3) shall have effect as if for the words ‘section six of this Act’ there were substituted the words ‘Part I of Schedule 14 to the Rates (Northern Ireland) Order 1972.’”

3. The following paragraph shall be inserted after paragraph 16 of Part I of Schedule 18—

“Review of revision of valuation list made while appeal pending

16A. Article 55 shall apply in relation to revisions made before as well as after the commencement of that Article.”

4. The following paragraph shall be inserted after paragraph 3 of Part III of Schedule 18—

“3A. 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. The following sub-paragraph shall be added to paragraph 4 of Part IV of Schedule 18—

“(2) In this paragraph ‘rate’ includes a rate as defined in paragraph 18 of Part I.”

6. The following paragraphs shall be inserted after paragraph 9 of Part IV of Schedule 18—

“Adjustments following interim revision

10. The repeal by this Order of—

(a) section 13 of the Local Government (Finance) Act (Northern Ireland) 1936(h) (interim revision of valuation in case of industrial hereditaments); and

(b) section 4 of the Valuation Acts Amendment Act (Northern Ireland) 1953(i) (interim revision in case of charitable, etc., hereditaments);

shall not affect any right to levy, or duty to refund, any sum under subsection (3) of either of those sections.

Adjustments following provisional valuation

11. The repeal by this Order of section 11 of the Valuation Acts Amendment Act (Northern Ireland) 1954(j) shall not affect any right to levy, or duty to refund, any sum under subsection (7) of that section, and any reference in that subsection to a valuation or apportionment fixed by the Commissioner shall include a reference to a valuation or apportionment fixed by the district valuer under this Order in consequence of a revision of the valuation list—

(a) made by him in pursuance of an application for revision served on him before 1st April 1974, or

(b) made by him before 1st April 1974 otherwise than in pursuance of such an application,

whether the valuation or apportionment is fixed for purposes of a new entry in the valuation list or of an alteration in an entry made in the list of hereditaments revised in accordance with the Valuation Acts and transmitted to the rating authority under section 5 of the Valuation (Ireland) Act 1854(k) on or before 1st March 1973; but this paragraph shall not apply in relation to a valuation or apportionment fixed by reason of a material change of circumstances which occurred after the time when the provisional valuation was made.”

(h) 26 Geo. 5 & 1 Edw. 8 c. 10 (N.I.).
(i) 1953. c. 10.

(j) 1954. c. 34.
(k) 17 & 18 Vict. c. 8.

EXPLANATORY NOTE

(This note is not part of the Order, but is intended to indicate its general purport.)

This Order makes temporary modifications of the Rates (Northern Ireland) Order 1972 to have effect during the period of six months ending on 30th September 1973. It also modifies Parts I, III and IV of Schedule 18 to that Order, which contains respectively transitional provisions, provisions for the construction of references, and savings. The effect of the Order is to reconcile the new provisions for the valuation of property which are contained in that Order and come into operation on 1st April 1973 with existing rating law and certain existing provisions relating to valuation which continue to operate until 30th September 1973.