
STATUTORY RULES OF NORTHERN IRELAND

2003 No. 77

Valuation (Electricity) Order (Northern Ireland) 2003

PART II

ELECTRICITY GENERATION

Application

3.—(1) This Article applies to the class of hereditaments in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that –

- (a) the hereditament is occupied by a holder of a licence or exemption where the licence or exemption authorises the holder to generate electricity but not to supply or (in the case of a licence) to transmit electricity;
- (b) the hereditament comprises land, plant or buildings used or available for use for the purpose of generating electricity,

where –

- (i) such use is its sole or primary function; or
 - (ii) the primary source of energy in such generation is the burning of refuse; and
- (c) the generating plant –
- (i) uses wind, tidal or water power as its primary source of energy; or
 - (ii) has a declared net capacity of 100 kilowatts or more, or, in a case where its primary source of energy is the burning of refuse and sub-paragraph (b)(i) does not apply, a declared net capacity of 25 megawatts or more.

(3) In determining whether the primary function of a hereditament is for the purpose of generating electricity, no account shall be taken of so much of any heat produced in or on the hereditament as is produced other than for the purpose of the generation of electricity.

Net annual values

4. In the case of a hereditament falling within the class to which Article 3 applies, its net annual value for the year ending on 31st March 2004 and for each subsequent year shall be an amount produced by applying the formula –

$$M \times DNC$$

where –

M is the amount set out in column 2 of the following Table in relation to the source of energy set out in column 1 thereof which is used by the generating plant in or on the hereditament; and

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DNC is the declared net capacity of the generating plant in or on the hereditament (expressed to the nearest hundredth part of a megawatt) on 1st April in the relevant year, or in the event of a change in the source of energy during the relevant year, the date when that change takes place.

TABLE

1	2
<i>Source of energy</i>	<i>£ per megawatt</i>
The burning of coal	5,000
The burning of oil	5,000
The burning of natural gas where a steam turbine is used for the purposes of the generating process	7,700
The burning of natural gas where a steam turbine is not used for the purposes of the generating process	5,000
Wind Power	4,000
Water Power	4,000
Any source of energy not listed above	5,000

Apportionment

5. In the case of a hereditament falling within the class to which Article 3 applies, the net annual value shall be ascribed to the district council district in which the hereditament is situated.