
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 192

RATES

**The Rates (Consequential Provisions)
Order (Northern Ireland) 2007**

Made - - - - - *22nd March 2007*
Coming into operation *1st April 2007*

The Department of Finance and Personnel⁽¹⁾, in exercise of powers conferred by Article 40(1) and (2) of the Rates (Amendment) (Northern Ireland) Order 2006⁽²⁾ hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Rates (Consequential Provisions) Order (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

Amendment of statutory provisions

2.—(1) The amendments specified in Schedule 1 (amendment to primary legislation) shall have effect.

(2) The amendments specified in Schedule 2 (amendment to subordinate legislation) shall have effect.

(1) Formerly the Department of Finance; *see* S.I. 1982/338 (N.I. 6) Article 3
(2) The Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Sealed with the Official Seal of the Department of Finance and Personnel on 22nd March 2007



Brian McClure
A senior officer of the Department of Finance
and Personnel

SCHEDULE 1

Article 2(1)

Amendments to primary legislation

PART 1

1. In section 2(2) of the New Universities (Acquisition of Land) Act (Northern Ireland) 1966⁽³⁾ (contributions towards expenditure under section 1)—

- (a) after “net annual value” there shall be inserted “and the capital value”;
- (b) after “total net annual value” there shall be inserted “and the total capital value”;
- (c) after subsection (2) insert—

“(3) For the purposes of this section—

- (a) “capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order; and
- (b) “net annual value” means net annual value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Articles 39 and 39A of that Order.”

PART 2

2. In section 33 of the Leasehold (Enlargement and Extension) Act (Northern Ireland) 1971⁽⁴⁾ (interpretation)—

- (a) in the appropriate place insert—

““capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;”;

““capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977;”;

- (b) in the definition of “ground rent”—

(i) in sub-paragraph (a)—

(aa) for “one tenth of the net annual value” there shall be substituted “0.01265 per cent. of the capital value”;

(bb) for “is a specified hereditament” there shall be substituted “appears in a NAV list”;

(ii) in sub-paragraph (b)—

(aa) for “one quarter of the net annual value” there shall be substituted “0.04065 of the capital value”;

(bb) for “is a specified hereditament” there shall be substituted “appears in a NAV list”;

(iii) after sub-paragraph (b)—

(aa) for ““specified hereditament” there shall be substituted ““NAV list””;

(bb) for “39A(3)” there shall be substituted “40(1)(a)”.

⁽³⁾ 1966 c. 4 (N.I.)

⁽⁴⁾ 1971 c. 7 (N.I.)

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PART 3

3. Section 115 of the Local Government Act (Northern Ireland) 1972⁽⁵⁾ (expenditure for special purposes) shall be amended as follows—

- (a) in subsection (2)—
 - (i) in paragraph (a)—
 - (aa) after “hereditaments” insert “in a NAV list”;
 - (bb) omit “which are specified hereditaments as defined by Article 39A(3) of the Rates (Northern Ireland) Order 1977”;
 - (ii) in paragraph (b)—
 - (aa) for “0.5p” substitute “0.00082p”;
 - (bb) after “rateable” insert “capital”;
 - (cc) omit “other”;
 - (dd) after “hereditaments” insert “in a capital value list”
- (b) in subsection (2A) for “0.5p” substitute “0.00082p”
- (c) after paragraph (5) insert—
 - “(6) For the purposes of this section—
 - (a) “capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;
 - (b) “NAV list” has the meaning given by Article 40(1)(a) of the Rates (Northern Ireland) Order 1977.”.

PART 4

4. The County Courts (Northern Ireland) Order 1980⁽⁶⁾ shall be amended as follows—

- (a) in Article 2(2) (interpretation)—
 - (i) the definition of “annual value” shall be omitted;
 - (ii) insert in the appropriate places—
 - ““capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;”;
 - ““capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977;”;
 - ““net annual value” means net annual value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Articles 39 and 39A of that Order;”;
 - ““NAV list” has the meaning given by Article 40(1)(a) of the Rates (Northern Ireland) Order 1977;”;
- (b) in Article 11(2)(c) for “the annual value” substitute “the net annual value or capital value”;
- (c) for Article 12(1) and (1A) (actions for recovery of, or involving title to land) substitute—

⁽⁵⁾ 1972 c. 9 (N.I.)

⁽⁶⁾ S.I. 1980/397 (N.I. 3) as amended by S.R. 1993 No. 282, S.R. 1997 No. 144 and S.R. 2003 No. 73

- “12.—(1) A county court shall, subject to paragraphs (1A) to (4) have jurisdiction to hear and determine any action—
- (a) for recovery of land; or
 - (b) in which the title to any land comes in question;
- if either of the following sub-paragraphs applies—
- (i) the net annual value of the land does not exceed £4,060; or
 - (ii) the capital value of the land does not exceed £400,000.
- (1A) Where land has a net annual value and a capital value, both conditions in sub-paragraphs (i) and (ii) of paragraph (1) must be satisfied.”;
- (d) in Article 12(3) and (4) for “annual value” substitute “its net annual value or its capital value”;
 - (e) for Article 13(2) (jurisdiction as respects injunctions) substitute—
 - “(2) Subject to paragraph (3), proceedings under this Article in respect of any easement, profit or other right may be brought—
 - (a) in the case where the servient tenement has a net annual value, only where that value does not exceed £4,060;
 - (b) in the case where the servient tenement has a capital value, only where that value does not exceed £400,000.
 - (3) Where the servient tenement has a net annual value and a capital value, both conditions in sub-paragraph (a) and (b) of paragraph (2) must be satisfied.”;
 - (f) in Article 14 (jurisdiction in equity matters)—
 - (i) in paragraphs (a), (b), (c), (g), (h), (k), (l) and (m) for “the appropriate sum in annual value” substitute “the relevant valuation limits”;
 - (ii) in paragraphs (d) and (e)—
 - (aa) for “the annual value” substitute “the value”;
 - (bb) for “the appropriate sum” substitute “the relevant valuation limits”;
 - (iii) in paragraph (i) “or in annual value the appropriate sum” shall be omitted;
 - (iv) for “and for the purposes of this Article” to “(ii) in any other case, £500.” substitute—
 - “and for the purposes of this Article—
 - (aa) “the relevant valuation limits” means where the land has a net annual value, £4,060 and where the land has a capital value, £400,000;
 - (bb) “value” means net annual value or, as the case may be, capital value.”
 - (g) for Article 16(1)(b) (power to grant limited administration) substitute—
 - “(b) subject to paragraph (iii), the gross value of his property (exclusive of property to which he was entitled as a trustee and not beneficially) so far as it consists of property other than land does not exceed £45,000 in value and so far as it consists of land does not exceed—
 - (i) in the case where the land has a net annual value, £4,060;
 - (ii) in the case where the land has a capital value, £400,000;
 - (iii) in the case where the land has a net annual value and a capital value, both conditions in sub-paragraphs (i) and (ii) of paragraph (b) are satisfied.”

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PART 5

5. The Planning Blight (Compensation) (Northern Ireland) Order 1981(7) shall be amended as follows—

(a) in Article 2 (interpretation)—

(i) in paragraph (2) the definition of “annual value” shall be omitted;

(ii) in paragraph (2) in the appropriate places insert—

“capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;

“net annual value” means net annual value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Articles 39 and 39A of that Order;

“value”, in relation to a hereditament, means the value which on the date of service of a blight notice, is shown in a valuation list as the net annual value (if any) or, as the case maybe the capital value (if any) of the hereditament or in relation to land certified by the Commissioner of Valuation under this paragraph means the net annual value or, as the case maybe, the capital value as it appears in such a certificate;

“valuation list” has the meaning assigned to it by Article 2(2) of the Rates (Northern Ireland) Order 1977;”

(iii) in paragraph (2) in the definition of “hereditament” for “the valuation list” substitute “a valuation list”;

(iv) in paragraph (3)—

(aa) for “the valuation list”, wherever it occurs, there shall be substituted “a valuation list”;

(bb) for “the definition of “annual value”” substitute “the definition of value”;

(cc) after “as net annual values” insert “or, as the case maybe, capital values”;

(v) in paragraph (4) for “the valuation list” there shall be substituted “a valuation list”.

(b) for Article 4(1)(b)(ii) (interests qualifying for protection) substitute—

“(ii) in a hereditament if either of the following sub-paragraphs applies—

(aa) the net annual value of the land does not exceed £19,685; or

(bb) the capital value of the hereditament does not exceed £2,100,000.

(1A) The Department may by Order substitute a different limit for any limit specified in paragraph (1)(aa) or (bb).”

PART 6

6. In Article 2(2) of the Access to the Countryside (Northern Ireland) Order 1983(8) (interpretation) for the definition of “owner” there shall be substituted “owner” in relation to land, means any person for the time being receiving or entitled to receive the rack rent of any land, whether

(7) S.I. 1981/608 (N.I. 16) as amended by 1982 N.I. 20, 1984 C. 12, 1991 N.I. 11, S.R. 1997 No. 144 and S.R. 2003 No. 73

(8) S.I. 1983/1895 (N.I. 18)

on his own account or as agent or trustee for another or who, if the land were let at a rack rent, would so receive or be entitled to receive that rent”.

PART 7

7. In Article 2(2) of the Roads (Northern Ireland) Order 1993⁽⁹⁾ (interpretation) for the definition of “owner” there shall be substituted ““owner” in relation to land, means any person for the time being receiving or entitled to receive the rack rent of any land, whether on his own account or as agent or trustee for another or who, if the land were let at a rack rent, would so receive or be entitled to receive that rent”.

PART 8

8. In Article 2(2) of the Water (Northern Ireland) Order 1999⁽¹⁰⁾ (interpretation) for the definition of “owner” there shall be substituted ““owner” in relation to land, means any person for the time being receiving or entitled to receive the rack rent of any land, whether on his own account or as agent or trustee for another or who, if the land were let at a rack rent, would so receive or be entitled to receive that rent”.

PART 9

9. In paragraph 5 of Schedule 3 to the Private Tenancies (Northern Ireland) Order 2006⁽¹¹⁾ (calculation of amount of rates)—

- (a) in sub-paragraph (1) for “net annual value” there shall be substituted “capital value”;
- (b) in sub-paragraph (2) for “net annual value” in both places where it occurs there shall be substituted “capital value”.

SCHEDULE 2

Article 2(2)

Amendments to subordinate legislation

PART 1

1. In Order 78, in Rule 2(2)(a) of the Rules of the Supreme Court (Northern Ireland) 1980⁽¹²⁾ for “annual value” there shall be substituted “capital value, net annual value or both as the case may be”.

PART 2

2. The County Court Rules (Northern Ireland) 1981⁽¹³⁾ shall be amended as follows—

⁽⁹⁾ S.I. 1993/3160 (N.I. 15)
⁽¹⁰⁾ S.I. 1999/662 (N.I. 6)
⁽¹¹⁾ S.I. 2006/1459 (N.I. 10)
⁽¹²⁾ S.R. 1980 No. 346
⁽¹³⁾ S.R. 1981 No. 225

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- (a) in Order 24, Rule 17 for “valuation list” there shall be substituted “capital value list or NAV list”;
 - (b) in Appendix 1 (forms)—
 - (i) Form 11 for “the annual value of such premises does not exceed £500;” substitute—
 - “the value of such premises does not exceed—
 - (i) in the case where the premises have a net annual value, £4,060;
 - (ii) in the case where the premises have a capital value, £400,000and where the premises have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;
 - (ii) Forms 20, 21, 22, 23 and 34 for “does not exceed £500 in annual value.” substitute—
 - “the value of the land does not exceed—
 - (i) in the case where the land has a net annual value, £4,060;
 - (ii) in the case where the land has a capital value, £400,000.and where the land has a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;
 - (iii) Form 24 for paragraph 3 substitute—
 - “3. The value of the lands does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
 - 4. The lands are situate in whole or in part within the aforesaid Division.”;
 - (iv) Form 25 for paragraph 4 substitute—
 - “4. The value of the lands does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
 - 5. The said lands are situate within the aforesaid Division.”;
- (v) Form 26 for paragraph 4 substitute—
 - “4. The value of the said lands does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
5. The said lands are situate in whole or in part within the Division aforesaid.”;
- (vi) Form 27 for paragraph 4 substitute—
 - “4. The value of the lands to which the suit relates does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000

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and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.

5. The said lands are situate in whole or in part within the Division aforesaid.”;

(vii) Form 28 for paragraph 3 substitute—

“3. The purchase money of the property, the subject-matter of this suit, does not exceed £45,000 [or as respects a letting, the value of the lands does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied]

4. [The said lands are situate in whole or in part within the Division aforesaid.]”;

(viii) Form 29 for “the annual value of the lands the subject-matter of this suit does not exceed £500” substitute—

“the value of the lands the subject-matter of this suit does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, that both conditions in paragraphs (i) and (ii) are satisfied”;

(ix) Form 31 for “The annual value of the said lands, the subject-matter of this suit, does not exceed £500” substitute—

“The value of the said lands, the subject-matter of this suit, does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;

(x) Form 32 for “The annual value of the lands to which this suit relates does not exceed £500” substitute—

“The value of the lands to which this suit relates does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;

(xi) Form 33 omit “or in annual value £500”;

(xii) Form 71—

(aa) for “the annual value of the lands to which this suit relates does not exceed £500, and the said suit [having stood adjourned until the day of 19 , at and] having come on this day to be heard” substitute—

“the value of the lands to which this suit relates does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

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and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.

And the said suit [having stood adjourned until the day of 19, at and] having come on this day to be heard”;

(bb) for “the annual value of the lands to which this suit relates does not exceed £500;” substitute—

“the value of the lands to which this suit relates does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000,

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”

(xiii) Forms 72,73,74,75,76,77 and 79

(aa) for “the annual value of the lands to which this suit relates does not exceed £500;” the first time it appears substitute—

“the value of the lands to which this suit relates does not exceed —

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;

(bb) for “the annual value of the lands to which this suit relates does not exceed £500;” the second time it appears substitute—

“the value of the lands to which this suit relates does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000;

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”

(xiv) In Forms 151 and 152—

(aa) for “the annual value of the subject-matter of this suit so far as it consists of land does not exceed £500;” substitute—

“the value of the subject-matter of this suit so far as it consists of land does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied;”;

(bb) for “the annual value of the lands to which this suit relates does not exceed £500;” substitute—

“the value of the lands to which this suit relates does not exceed—

(i) in the case where the lands have a net annual value, £4,060;

(ii) in the case where the lands have a capital value, £400,000

and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied;”;

(c) in Appendix 2—

- (i) in Part III—
 - (aa) in Table 1 for “(i) does not exceed £500” substitute—
 - “(a) does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000;
 - and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
 - (bb) in Table 1 for “(ii) exceeds £500” substitute—
 - “(b) exceeds—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000;
 - and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
 - (cc) in Table 2 for “(i) does not exceed £500” substitute—
 - “(c) does not exceed—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000;
 - and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
 - (dd) in Table 2 for “(ii) exceeds £500” substitute—
 - “(d) exceeds—
 - (i) in the case where the lands have a net annual value, £4,060;
 - (ii) in the case where the lands have a capital value, £400,000;
 - and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
- (ii) in Part VIII—
 - (aa) in paragraph 3 after “be taken to be” insert “0.0163 times their capital value or”;
 - (bb) in paragraph 4 for “1972” insert “1977” and for “forty times the amount which the Commissioner of Valuation certifies would be entered in the valuation list as its net annual value” there shall be substituted “0.0652 times or forty times the amount which the Commissioner of Valuation certifies would be entered in a valuation list as its capital or net annual value respectively”.

PART 3

- 3. The Planning Blight Regulations (Northern Ireland) 1989(14) shall be amended as follows—
 - (a) in the Schedule, for “£2,250” where it appears there shall be substituted “£2,100,000”

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PART 4

4. The Housing Investment Trusts (Assured Tenancies) Regulations (Northern Ireland) 1996⁽¹⁵⁾ shall be amended as follows—

- (a) in Part I of the Schedule—
 - (i) in paragraph 2—
 - (aa) in the heading for the words “net annual” substitute “capital”;
 - (bb) for “net annual value” there shall be substituted “capital value”;
 - (cc) for “£750” there shall be substituted “£750,000”;
 - (ii) in paragraph 3, for “two-thirds” there shall be substituted “0.1087 per cent.”.
- (b) in Part II of the Schedule—
 - (i) for part heading “Net Annual Values” there shall be substituted “Capital Values”;
 - (ii) in paragraph 9(1)—
 - (aa) for “net annual value” there shall be substituted “capital value”;
 - (bb) in sub-head (a) for “net annual value”, in both places where it occurs, there shall be substituted “capital value” and for “the valuation list” there shall be substituted “a capital value list”;
 - (cc) in sub-head (b) for “net annual value” there shall be substituted “capital value”;
 - (iii) in paragraph 10—
 - (aa) for “net annual value”, wherever it occurs, there shall be substituted “capital value”;
 - (bb) for “valuation list” wherever it occurs there shall be substituted “a capital value list”.
 - (iv) after paragraph 10 insert—
 - “(11) In these Regulations—
 - (a) “capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;
 - (b) “capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977.”.

PART 5

5. The Valuation for Rating (Decapitalisation Rate) Regulations (Northern Ireland) 2003⁽¹⁶⁾ shall be amended as follows—

- (a) in regulation 2(1) for the definition of “capital value” substitute “in relation to a hereditament means the price which a willing seller would reasonably expect to realise for the fee simple absolute in possession in the hereditament, in its actual state and with vacant possession, at the time by reference to which the estimate of net annual value falls to be made, on the assumption that there was then an adequate supply of similar properties available to meet a reasonable demand”;

⁽¹⁵⁾ S.R. 1996 No. 537

⁽¹⁶⁾ S.R. 2003 No. 30

- (b) in regulation 3, for “valuation” there shall be substituted “NAV”.

PART 6

6. The Valuation (Electricity) Order (Northern Ireland) 2003(17) shall be amended as follows—

- (a) In Article 2 (interpretation) in the appropriate places insert—

““capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;

“capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977;

“net annual value” means net annual value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Articles 39 and 39A of that Order;

“NAV list” has the meaning given by Article 40(1)(a) of the Rates (Northern Ireland) Order 1977.”

- (b) For Articles 9(1) and (2) substitute—

“9.—(1) The net annual value of the hereditaments occupied by the Company and specified in Part A of the Schedule shall, for the year ending on 31st March 2008 and for each subsequent year, be apportioned among the districts of district councils in accordance with the formula—

$$A \times \left[\frac{\left[\frac{B}{0.81321} \right] + C}{\left[\frac{B}{0.81321} \right] + E} \right]$$

where—

A is the net annual value of the hereditaments occupied by the Company and specified in Part A of the Schedule, determined in accordance with Article 6 or 7 for the year in question;

B is the total net annual values for the year in question in the district in respect of which the apportionment is being made;

C is the total capital values for the year in question in the district in respect of which the apportionment is being made;

D is the total net annual values in the NAV list for the year in question;

E is the total capital values in the capital value list for the year in question.

(2) For the purposes of paragraph (1) the totals of net annual values there mentioned shall, for any year, be taken to be those totals as ascertained from the NAV list in force or coming into force on 1st April with which that year commences, as in force on that day, but excluding the amounts shown in that list as the net annual values of hereditaments occupied by public supply undertakings or holders of licences or exemptions and (to the extent that they are distinguished in that list as wholly or partially exempt from rates) the amounts shown in that list as the net annual values of hereditaments wholly or partially exempt from rates.”.

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PART 7

7. The Valuation (Telecommunications) Regulations (Northern Ireland) 2003⁽¹⁸⁾ shall be amended as if in regulation 2(b) for “valuation” there shall be substituted “NAV”.

PART 8

8. The Valuation (Natural Gas Undertaking) Regulations (Northern Ireland) 2004⁽¹⁹⁾ shall be amended as if in regulation 2(b) for “valuation” there shall be substituted “NAV”.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes consequential amendments in various statutory provisions in connection with the coming into operation of the Rates (Amendment) (Northern Ireland) Order 2006 which, among other things, provides for the charging of rates in respect of domestic properties on the basis of capital value rather than net annual value.

⁽¹⁸⁾ S.R. 2003 No. 93
⁽¹⁹⁾ S.R. 2004 No. 462