
STATUTORY INSTRUMENTS

1975 No. 2179 (N.I. 21)

NORTHERN IRELAND

The Rates (Northern Ireland) Order 1975

Laid before Parliament in draft

Made

19th December 1975

Coming into operation in accordance with Articles 1 (2) and (3) and 14 (2)

ARRANGEMENT OF ORDER

Article

1. Title and commencement.
2. Interpretation.
3. Amendment of interpretation provisions of the 1972 Order.
4. Relief from rates in respect of recreational hereditaments.
5. Hereditaments.
6. Basis of valuation.
7. Hereditaments used for charitable purposes.
8. Alteration in valuation list.
9. Derating of industrial (fishing) hereditaments.
10. Exclusion from rating of property of electricity or gas undertakings, with certain exceptions.
11. Basis of valuation (plant and machinery, railways, electricity or gas undertakings, natural gas terminals, mines or quarries, docks, canals, rediffusion undertakings).
12. Minor amendments of the 1972 Order.
13. Amendment of the Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1962.
14. Repeals.

SCHEDULES:

Schedule 1—Amendments of Schedule 13 to the 1972 Order.

Schedule 2—Amendments of Schedule 14 to the 1972 Order.

At the Court at Buckingham Palace, the 19th day of December 1975

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974 (a), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

Title and commencement

1.—(1) This Order may be cited as the Rates (Northern Ireland) Order 1975.

(2) Subject to paragraph (3) and Article 14 (2), this Order shall come into operation on the fourteenth day after the day on which it is made.

(3) The amendments of the 1972 Order which are made by Articles 3 (3) (b), 4, 6, 8, 9, 10 and 11 and Schedules 1 and 2 shall have effect in relation to the year ending on 31st March 1977 and subsequent years.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 (b) shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order “the 1972 Order” means the Rates (Northern Ireland) Order 1972 (c).

Amendment of interpretation provisions of the 1972 Order

3.—(1) The following definitions shall be inserted in Article 2 (2) of the 1972 Order (general interpretation) at the appropriate places in alphabetical order—

““gas” includes gas in a liquid state;

“gas undertaking” means any district council, authority, company, body or person supplying gas through pipes for public purposes, to members of the public or to any one or more other gas undertakings;

“minerals” includes stone, slate, clay, gravel, sand and other natural deposits except peat;

“office premises” means any premises used wholly or mainly as an office or for office purposes;

“office purposes” includes the purposes of administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers, filing, typing, duplication, punching cards or tapes, machine calculating, electronically recording information and computing, drawing and the editorial preparation of matter for publication;

“operational land”, in relation to any body, means land which is used for the purpose of the carrying on of the body’s undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of public utility undertakings;

“the penultimate year” in connection with any entry made or to be made in the valuation list for any year means the last but one year before that year;”.

(2) The following paragraphs shall be inserted at the end of Article 2 of the 1972 Order—

(a) 1974 c. 28. (b) 1954 c. 33 (N.I.). (c) S.I. 1972/1633 (N.I. 16).

“(7) Without prejudice to the provisions of any order under paragraph (8), the following operations, that is to say—

(a) the liquefaction of gas; and

(b) the evaporation of gas in a liquid state,

shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas.

(8) The Department, after consultation with any association which appears to it to be representative of district councils, may by order made subject to affirmative resolution amend this Article so as to provide that references in this Order to the manufacture of gas are to include references to such dealings with gas as may be specified in the Article as amended.”

(3) In Schedule 2 to the 1972 Order (definitions relating to industrial hereditaments)—

(a) in paragraph 1—

(i) in the definition of “mine”, at the end, there shall be inserted “and includes anything which by virtue of that section is deemed to form part of a mine”;

(ii) in the definition of “quarry”, at the end, there shall be inserted “and includes anything which by virtue of that section is deemed to form part of a quarry”;

(b) for paragraph 2 (a) (ii) there shall be substituted—

“(ii) a hereditament occupied by the holder of a fish culture licence under section 11 of the Fisheries Act (Northern Ireland) 1966 (a) and used wholly or mainly for purposes of a fish farm in accordance with the licence; and

(iii) a hereditament occupied by the holder of a licence under section 131 or 151 of the Fisheries Act (Northern Ireland) 1966 or by a person entitled to the benefit of an order under section 138 or 152 of that Act and used wholly or mainly for the cultivation of shell-fish in accordance with the licence or order.”

Relief from rates in respect of recreational hereditaments

4. The following cross-heading and Article shall be inserted after Article 31 of the 1972 Order—

“Special relief in respect of certain recreational hereditaments

Reduction of rates on playing fields, etc.

31A.—(1) The Department shall reduce by 35% the amount which, apart from this paragraph, would be the amount of the rate levied by the Department in any district for any year in respect of hereditaments to which this Article applies which are situated in that district.

(2) Where a hereditament is one to which this Article applies during part only of a year, the reduction to be made in pursuance of paragraph (1) shall be made for that part of the year only; and, if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that year, the difference—

(a) if too much has been paid, shall be repaid or allowed; or

(b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) This Article applies to any hereditament—

- (a) which is occupied for the purposes of a club, society or other organisation that is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the hereditament; and
- (b) which is either—
 - (i) a playing field, or
 - (ii) a hereditament used wholly or mainly for purposes of recreation of a kind specified by the Department for the purposes of this Article, after consultation with the Sports Council for Northern Ireland, by an order made subject to affirmative resolution.

(4) In this Article “playing field” means a hereditament consisting of land used wholly or mainly for the purposes of open air games or of open air athletic sports.”

Hereditaments

5.—(1) In Article 37 of the 1972 Order (properties to be treated, or not to be treated, as hereditaments), at the end, there shall be inserted the following paragraph—

“(4) Regulations may be made for securing that where the whole or any part of any property is a hereditament by reason of any provision of this Order and the whole or some other part of it is also a hereditament by reason of some other provision, the property, or the aggregate of those parts, is treated as a single hereditament.”

(2) In Article 38 (2) of the 1972 Order (valuations) after the word “Subject” there shall be inserted “to any regulations under Article 37 (4),”.

Basis of valuation

6. In Article 39 of the 1972 Order (basis of valuation)—

(a) in paragraph (2), at the end, there shall be inserted “and the other provisions of that Schedule shall have effect.”;

(b) after that paragraph there shall be inserted the following paragraph—

“(3) Where any provision of Schedule 14 empowers the Department to make an order modifying any other provision of the Schedule or providing for the method by which the net annual value of any hereditament is to be determined, the order—

(a) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Order;

(b) shall be made only after consultation with any association which appears to the Department to be representative of district councils or, where the order affects only the district of a particular council, after consultation with the district council which appears to the Department to be concerned; and

(c) shall be subject to affirmative resolution;

and an order providing for the method by which the net annual value of any hereditament is to be determined may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.”

Hereditaments used for charitable purposes

7.—(1) In Article 41 (2) of the 1972 Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes), at the end, there shall be inserted the following sub-paragraph—

“(e) any hereditament which is used wholly or mainly for purposes which are declared to be charitable by the Recreational Charities Act (Northern Ireland) 1958.” (a).

(2) In consequence of paragraph (1) the following amendments shall be made in the 1972 Order—

(a) in Article 41 (3) (a) and (4) and Schedule 8, paragraph 3 (a), (in each case) for “or (d)” substitute “, (d) or (e)”;

(b) in Article 41 (7) for “to (d)” substitute “to (e)”.

Alteration in valuation list

8. In Article 50 (1) (a) of the 1972 Order (alteration in valuation list by Commissioner), for head (iv) there shall be substituted—

“(iv) to show the net annual value of the hereditaments treated as occupied by the Northern Ireland Electricity Service which are mentioned in Part X of Schedule 14, of the hereditaments treated as occupied by a gas undertaking which are mentioned in Part XI of that Schedule, or of the hereditaments occupied by a dock authority which are mentioned in Part XIV of that Schedule;”.

Derating of industrial (fishing) hereditaments

9. In Schedule 8 to the 1972 Order (rateable value of hereditaments)—

(a) in paragraph 4 (1) (a) for the words from “salmon” to “1966” there shall be substituted “those mentioned in paragraph 5 (a), (b) and (c)”;

(b) for paragraph 5 (b) there shall be substituted—

“(b) a hereditament occupied by the holder of a fish culture licence under section 11 of the Fisheries Act (Northern Ireland) 1966 and used wholly or mainly for purposes of a fish farm in accordance with the licence; and

(c) a hereditament occupied by the holder of a licence under section 131 or 151 of the Fisheries Act (Northern Ireland) 1966 or by a person entitled to the benefit of an order under section 138 or 152 of that Act and used wholly or mainly for the cultivation of shell-fish in accordance with the licence or order;”

Exclusion from rating of property of electricity or gas undertakings, with certain exceptions

10. Schedule 13 to the 1972 Order (which, subject to the supplementary provisions in column 3 of that Schedule, lists properties which are not to be treated as hereditaments) shall be amended in accordance with Schedule 1.

Basis of valuation (plant and machinery, railways, electricity or gas undertakings, natural gas terminals, mines or quarries, docks, canals, rediffusion undertakings)

11. Schedule 14 to the 1972 Order (which is concerned with the method of valuation of certain kinds of hereditaments) shall be amended in accordance with Schedule 2.

Minor amendments of the 1972 Order

12.—(1) The amendments set out in paragraphs (2) to (9) shall be made in the 1972 Order.

(2) In Article 2 (2), in the definition of “owner”, for “the rent” substitute “the rack rent”, and after “let” insert “at a rack rent”; and after the definition of “public utility undertaking” insert—

“‘rack rent’, in relation to a hereditament, means a rent which is not less than two-thirds of the net annual value of the hereditament or is a rent which has been fixed in accordance with the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1956;” (a).

(3) For Article 8 (1) substitute—

“(1) Not later than the prescribed date in each year every district council shall make the district rate for the next-following year.

(1A) The duty imposed on a council by Article 6 (1) to make a rate for each year shall not be affected by failure to make the rate by the prescribed date.”.

(4) In Article 11 (3) (b) (ii) for “has” substitute “had”.

(5) In Article 13 (effect for rating purposes of alteration in the valuation list)—

(a) after paragraph (1) (c) insert—

“(cc) where the alteration is made by the Commissioner under Article 50 (1) (a) (iv) to show the net annual value for any year of a hereditament such as is there mentioned, the alteration shall be deemed to have been made at the beginning of that year;”;

(b) in paragraph (1) (e) for the words from the beginning to “it” substitute “where neither sub-paragraph (a), (b), (c), (cc) nor (d) applies, the alteration”;

(c) in paragraph (5)—

(i) at the beginning insert “Except where the alteration is made by way of correction of a clerical error,”; and

(ii) for the words from “or own” onwards substitute “the hereditament in question before the date of service of the application for revision of the valuation list in consequence of which the alteration was made, or if the alteration was made otherwise than in consequence of an application, the date of service on the occupier of the hereditament of the certificate of the alteration”;

(d) in paragraph (6) for “and (3)” substitute “, (3) and (5)”, and for the words from “; and in paragraph (5)” onwards substitute “, and in paragraph (5) “occupy” shall be construed accordingly”.

(6) In Article 32 (8), at the end, insert “and for the purposes of this Order the said section 72 (1) shall bind the Crown”.

(7) In Article 33, after paragraph (1), insert—

“(1A) Where a person to whom paragraph (1) applies has paid out of money held or received by him on behalf of the person for whom he acts as agent or trustee—

(a) any sum to a district council in respect of expenses claimed by the council to be recoverable from him by it under any provision of the Public Health Acts (Northern Ireland) 1978 to 1967 (b), or

(a) 1920 c. 17; 1925 c. 12 (N.I.); 1927 c. 18 (N.I.); 1932 c. 14 (N.I.); 1940 c. 7 (N.I.); 1943 c. 9 (N.I.); 1951 c. 23 (N.I.); 1956 c. 10 (N.I.).

(b) 1878 c. 52; 1890 c. 59; 1896 c. 54; 1907 c. 53; 1946 c. 19 (N.I.); 1949 c. 21 (N.I.); 1955 c. 13 (N.I.); 1967 c. 36 (N.I.).

- (b) any sum necessary to defray the cost of abating, in accordance with a notice served by a district council, a nuisance which is liable to be dealt with summarily in manner provided by those Acts and of executing such works and doing such things as may be necessary for that purpose,

that sum shall be deemed for the purposes of paragraph (1) not to have been held or received by him.”;

and at the end of paragraph (2) insert “payable by him”.

(8) In Article 53 (2) (b) (costs in appeal transferred by Commissioner to Lands Tribunal) after the second “shall” insert “(without prejudice to its exercise by the other party to any such agreement)”.

(9) After Article 61 insert the following Article—

“Service of documents

61A. The following documents, that is to say,—

(a) a demand note under Article 9 (4), and

(b) a certificate under Article 49 (2) of an alteration made by the district valuer in the valuation list or a notice under Article 49 (3) of a decision by the district valuer that no alteration should be made in the valuation list,

may be served on, respectively, the person charged with a rate and the persons mentioned in Article 56 (8) by being sent to him or them by ordinary post; and, accordingly, in section 24 (1) of the Interpretation Act (Northern Ireland) 1954 (service of documents), as it applies to the service by post of such a note, certificate or notice, the word “registering” shall be omitted.”.

Amendment of the Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1962

13. In section 7 of the Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1962 (a) the following subsection (which is complementary to the paragraph inserted in Article 33 of the 1972 Order by Article 12 (7)) shall be added—

“(2) Where a person to whom this section applies has paid to the Department of Finance, out of money he has or has had in his hands on behalf of the person for whom he acts as agent or trustee, any sum in respect of rates claimed by the Department to be recoverable from him by it under the Rates (Northern Ireland) Order 1972, that sum shall be deemed for the purposes of this section not to have been in his hands.”.

Repeals

14.—(1) The following provisions are hereby repealed—

(a) in the 1972 Order—

(i) Article 5;

(ii) in Article 46, paragraph (1) and in paragraph (3) the words “(1) (a) or” and “(1) (b) or”;

(iii) in Schedule 14, in Part VI, paragraph 3;

(iv) in Schedule 18, in Part I, paragraphs 2, 3, 14, 15 and 16;

(b) in the Local Government (Postponement of Elections and Reorganisation) (Northern Ireland) Order 1972 (b), in Schedule 3, paragraph 18.

(a) 1962 c. 12 (N.I.).

(b) S.I. 1972/1998 (N.I. 21).

(2) The following provisions of the 1972 Order shall be repealed on 1st April 1976—

- (a) in Article 2 (2), in the definition of “the valuation list”, paragraphs (a) and (b) and in paragraph (c) the words “on and after the date last-mentioned in paragraph (b),” and the word “new”; and the definition of “the valuation list coming into force on 1st April 1973”;
- (b) in Article 40 (5) the words “(including the valuation list coming into force on 1st April 1973)”;
- (c) Article 44 (2);
- (d) Article 45 (1);
- (e) in Article 63 (2) the words “temporary provisions for the limitation of rates in respect of playing fields”;
- (f) in Schedule 5, in paragraph 1 the definitions of “private garage” and “private storage premises”, and in paragraph 5 the definition of “light vehicles”;
- (g) in Schedule 7, paragraph 1 (f) (ii);
- (h) in Schedule 14, Part VI (so far as unrepealed);
- (i) in Schedule 18, in Part IV, paragraph 2.

N. E. Leigh

SCHEDULES

SCHEDULE 1

Article 10.

AMENDMENTS OF SCHEDULE 13 TO THE 1972 ORDER

PROPERTIES NOT TO BE TREATED AS HEREDITAMENTS

The following entries shall be substituted for entry No. 7 in Schedule 13 to the 1972 Order—

Entry No.	Property	Supplementary Provisions
7	Property occupied by the Northern Ireland Electricity Service.	<p>This entry is subject to the following exceptions:—</p> <p>(1) The following kinds of property occupied by the Service are hereditaments—</p> <p>(a) property used as a dwelling-house;</p> <p>(b) a shop, room or other place occupied and used by the Service wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); and</p> <p>(c) office premises occupied by the Service which are not situated on operational land of the Service (any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, being disregarded).</p> <p>(2) The Service shall be treated as occupying in every district a hereditament of a net annual value calculated in accordance with Part X of Schedule 14.</p>
7A	Property occupied by a gas undertaking.	<p>This entry is subject to the following exceptions:—</p> <p>(1) The following kinds of property occupied by a gas undertaking are hereditaments—</p> <p>(a) property used as a dwelling-house;</p> <p>(b) a shop, room or other place occupied and used by a gas undertaking wholly or mainly for the sale, display or demonstration of apparatus or</p>

Entry No.	Property	Supplementary Provisions
7A —cont.	Property occupied by a gas undertaking—cont.	<p>accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded); and</p> <p>(c) office premises occupied by a gas undertaking which are not situated on operational land of the undertaking (any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, being disregarded).</p> <p>(2) A gas undertaking shall be treated as occupying in any district during any year a hereditament of a net annual value calculated in accordance with Part XI of Schedule 14 if, in the penultimate year, the undertaking—</p> <p>(a) supplied gas to consumers in that district, or</p> <p>(b) manufactured gas in that district, or</p> <p>(c) produced gas in that district by the application to gas purchased by the undertaking of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.</p>

Article 11.

SCHEDULE 2

AMENDMENTS OF SCHEDULE 14 TO THE 1972 ORDER

BASIS OF VALUATION OF HEREDITAMENTS

1. The following sub-paragraph shall be substituted for paragraph 2 (2) of Part I of Schedule 14 to the 1972 Order (basis of valuation—general rule)—

“(2) Sub-paragraph (1) shall not apply to any hereditament for whose valuation special provision is made by or under Part IV or any of the succeeding Parts of this Schedule, or to any hereditament whose net annual value falls to be ascertained by reference to the profits of the undertaking or business carried on therein.”.

2. The following Part shall be substituted for Part III of Schedule 14 to the 1972 Order (basis of valuation—factories)—

“PART III

HEREDITAMENTS CONTAINING PLANT OR MACHINERY

General exclusion of plant and machinery from valuation

1. Subject to the provisions of this Part, in estimating the net annual value of any hereditament no account shall be taken of the value of any plant or machinery in or on the hereditament.

Kinds of plant and machinery to be included in valuation

2. Where there is in or on a hereditament any plant or machinery which is of a description falling within a class mentioned in paragraph 3, and which also, where kinds of plant and machinery are there listed in relation to plant or machinery of such a description, is of such a kind, the plant or machinery shall, subject to any order under paragraph 4, be deemed to be part of the hereditament.

Classes of plant and machinery

3. The classes of plant and machinery referred to in paragraph 2 are—

CLASS 1

General description of plant and machinery

1. Machinery and plant (together with the shafting, pipes, cables, wires and other appliances and structures accessory thereto) which is used or intended to be used mainly or exclusively in connection with any of the following purposes, that is to say—

- (a) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or
- (b) the heating, cooling, ventilating, lighting, draining, or supplying of water to the land of which the hereditament consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

Kinds of plant and machinery

CLASS 1A

1A. Machinery and plant specified in Table 1A (together with the appliances and structures accessory thereto specified in the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament.

“Transformer” means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant or machinery in or on the hereditament for manufacturing operations or trade processes.

“Primary transformation of power” means any transformation of electrical power by means of a transformer at any point in the main transmission of power.

“Main transmission of power” means all transmission of power from the generating plant or point of supply in or on the hereditament up to and including:—

- (i) in the case of electrical power, the first transformer in any circuit, or where the first transformer precedes any distribution board or there is no transformer the first distribution board;

- (ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
- (iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;
- (iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to another hereditament, the point at which the power passes from the hereditament.

TABLE 1A

(a) Steam boilers, including their settings, and chimneys, flues and dust or grit catchers used in connection therewith; furnaces; mechanical stokers; injectors, jets, burners and nozzles; superheaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus, producers and generators.

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot-air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three-wire or phase balancers.

(d) Storage batteries, with stands and insulators, regulating switches, boosters and connections forming part thereof.

(e) Static transformers; auto transformers; motor generators; motor converters; rotary converters; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards, control panels and all switchgear and other apparatus thereon.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(j) Windmills.

(k) Shafting, couplings, clutches, worm-gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within this Class.

CLASS 1B

1B. Machinery and plant specified in Table 1B (together with the appliances and structures accessory thereto specified in paragraph (2) of the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the heating, cooling, ventilating, lighting, draining or supplying of water to the land of which the hereditaments consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purposes of heating, cooling, ventilating, lighting, draining, supplying water or protecting from fire shall not cause it to be treated as falling within the classes of machinery and plant specified in this Schedule.

TABLE 1B

(a) GENERAL

Any of the machinery and plant specified in Table 1A and any steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within paragraphs (b) to (h) of this Table.

(b) HEATING

- (i) Water heaters.
- (ii) Headers and manifolds; steam pressure reducing valves; calorifiers; radiators; heating panels; hot-air furnaces with distributing ducts and gratings.
- (iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection therewith.
- (iv) Plug-sockets and other outlets; electric heaters.

(c) COOLING

- (i) Refrigerating machines.
- (ii) Water screens; water jets.
- (iii) Fans and blowers.

(d) VENTILATING

Air intakes, channels, ducts, gratings, louvres and outlets; plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air; fans; blowers; gas burners, electric heaters, pipes and coils when used for causing or assisting air movement.

(e) LIGHTING

- (i) Gas pressure regulators; gas burners.
- (ii) Plug-sockets and other outlets; electric lamps.

(f) DRAINING

Pumps and other lifting apparatus; tanks; screens; sewage treatment machinery and plant.

(g) SUPPLYING WATER

Pumps and other water-lifting apparatus; sluice-gates; tanks, filters and other machinery and plant for the storage and treatment of water.

(h) PROTECTION FROM FIRE

Tanks; pumps; hydrants; sprinkler systems; fire alarm systems; lightning conductors.

LIST OF ACCESSORIES

(1) Any of the following machinery and plant which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament:—

Cranes with their grabs or buckets; truck or wagon tippers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection therewith; magnetic separators; driers; breakers; pulverisers; bunkers; gasholders; tanks.

(2) Any of the following machinery and plant which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the machinery and plant falling within Class 1A or Class 1B:—

- (i) Foundations, settings, gantries, supports, platforms and stagings for machinery and plant;
- (ii) Steam-condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash-handling apparatus;
- (iii) Travellers and cranes;
- (iv) Oiling systems; earthing systems; cooling systems;
- (v) Pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;

- (vi) Shafting supports, belts, ropes and chains;
- (vii) Cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;
- (viii) Instruments and apparatus attached to the machinery and plant, including meters, gauges, measuring and recording instruments, automatic controls, temperature indicators and alarms and relays.

CLASS 2

General description of plant and machinery

- 2. Lifts and elevators mainly or usually used for passengers.

CLASS 3

General description of plant and machinery

- 3. Railway and tramway lines and tracks.

CLASS 4

General description of plant and machinery

- 4. Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, and water towers with tanks, as is, or is in the nature of, a building or structure.

Kinds of plant and machinery

- 4A. The items in Tables A and B, except—

- (a) any such item which is not, and is not in the nature of, a building or structure;
- (b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;
- (c) any such item or part of such item which is moved or rotated by motive power as part of the process of manufacture;
- (d) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than fifty weeks;
- (e) any item in Table B the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed two hundred cubic metres, and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of the item or of any surrounding structure.

TABLE A

Aerial ropeways, supports for;
 Blast furnaces;
 Bridges;
 Chimneys;
 Coking ovens;
 Cooling ponds;
 Elevators and hoists;
 Fan drifts;
 Floating docks and pontoons, with any bridges or gangways not of a temporary nature used in connection therewith;
 Flues;
 Flumes and conduits;

Foundations, settings, fixed gantries, supports, platforms and stagings for plant and machinery;
 Headgear:—
 Mine, quarry and pit;
 Well;
 Masts (including guy ropes) and towers for:—
 Radar;
 Television;
 Wireless;
 Pits, beds and bays:—
 Acid neutralising;
 Casting;
 Cooling;
 Drop;
 Inspection or testing;
 Liming, soaking, tanning or other treatment;
 Settling;
 Racks;
 Slipways, uprights, cradles and grids for ship construction and repair;
 Stages, staithes and platforms for loading, unloading and handling material;
 Telescopes, including radio telescopes;
 Tipplers;
 Transversers and turntables;
 Walkways, stairways, handrails and catwalks;
 Weighbridges;
 Well casings and liners;
 Windmills.

TABLE B

Accelerators;
 Acid concentrators;
 Bins, hoppers and funnels;
 Boilers;
 Bunkers;
 Burners, Bessemer converters, forges, furnaces, kilns, ovens and stoves;
 Chambers, vessels and containers for:—
 Absorption of gases or fumes;
 Aerographing and spraying;
 Bleaching;
 Chemical reaction;
 Conditioning or treatment;
 Cooling;
 Diffusion of gases;
 Drying;
 Dust or fume collecting;
 Fibre separation (wool carbonising);
 Fuming;
 Impregnating;
 Mixing;
 Refrigerating;
 Regenerating;
 Sandblasting;
 Shotblasting;
 Sterilising;
 Sulphuric acid;
 Testing;
 Condensers and scrubbers:—
 Acid;
 Alkali;
 Gas;
 Oil;
 Tar;

Coolers, chillers and quenchers;
 Cupolas;
 Economisers, heat exchangers, recuperators, regenerators and superheaters;
 Evaporators;
 Filters and separators;
 Hydraulic accumulators;
 Precipitators;
 Producers, generators, purifiers, cleansers and holders of gas;
 Reactors;
 Refuse destructors and incinerators;
 Retorts;
 Silos;
 Stills;
 Tanks;
 Towers and columns for:—
 Absorption of gases or fumes;
 Chemical reaction;
 Cooling;
 Oil refining and condensing;
 Treatment;
 Water;
 Vats;
 Washeries and dry cleaners for coal;
 Wind tunnels.

CLASS 5

General description of plant and machinery

5.—(1) A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—

(a) a drain or sewer;

(b) a pipe or system of pipes vested in the Northern Ireland Electricity Service or a gas undertaking; or

(c) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,

and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.

(2) In this paragraph—

(a) “mineral field” means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;

(b) “petroleum storage depot” means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).

Power to modify classes of plant and machinery

4. The Department may by order modify any provision of paragraph 3—

- (a) so far as it lists any kind of plant or machinery falling within any Class or by listing, in relation to any Class, any kind of plant or machinery;
- (b) so far as it excludes any item or part of an item from the plant and combinations of plant and machinery which are comprised in Class 4.

Information about plant and machinery included in valuation

5. The district valuer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of paragraph 2 as forming part of the hereditament.

Saving for valuation on profits basis

6. Nothing in paragraphs 1 to 4 shall affect the law or practice with respect to the valuation of hereditaments by reference to the profits of the undertaking or business carried on therein, or be taken to extend the class of property which was under the law and practice as in force immediately before the commencement of this Part deemed to be provided by the occupier and to form part of his capital.”.

3. In Part IV (railways) of Schedule 14 to the 1972 Order—

- (a) in paragraph 1 for “This Part applies” there shall be substituted “Paragraphs 2 to 4 of this Part apply”, and for “does” there shall be substituted “do”; and
- (b) at the end there shall be inserted the following paragraph—

“5. The Department may by order—

- (a) provide that this Part is to cease to apply to the hereditaments mentioned in paragraph 1;
- (b) specify the kinds of property to which this Part is to apply; and
- (c) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property.”.

4. The following Parts shall be inserted at the end of Schedule 14 to the 1972 Order—

“PART X

NOTIONAL HEREDITAMENTS TREATED AS OCCUPIED BY THE
NORTHERN IRELAND ELECTRICITY SERVICE

1. In this Part “the Service” means the Northern Ireland Electricity Service.

2. The net annual value of the hereditament which, by virtue of Schedule 13, entry 7, column 3, paragraph (2), the Service is treated as occupying in any district shall, for any year, be an apportioned part, calculated in accordance with paragraph 4, of the aggregate value for that year of the Service’s distribution activities increased, where the Service carries on generating activities in the district, by an apportioned part (so calculated) of the aggregate value for that year of the Service’s generating activities.

3.—(1) For any year, the aggregate value of each of those activities shall be taken to be such amount as may be determined, in accordance with an order made by the Department in respect of that year, by such method as may be specified in the order.

(2) Without prejudice to Article 39 (3), before making an order under this paragraph the Department shall consult with the Service.

4.—(1) The aggregate value of the Service’s distribution activities shall be apportioned among the respective districts in accordance with the proportion which the total net annual value of each district bears to the total net annual value of Northern Ireland.

(2) The aggregate value of the Service’s generating activities shall be apportioned among the respective districts in which such activities are carried on in accordance with the proportion which the generating capacity of the Service in each such district bears to the aggregate generating capacity of the Service.

(3) For the purposes of sub-paragraph (1) the totals of net annual values there mentioned shall, for any year, be taken to be those totals as ascertained from the valuation 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 the list as the net annual values of—

- (a) property such as is mentioned in Article 44 (3) of the 1972 Order (property occupied by or on behalf of the Crown),
- (b) hereditaments occupied by public supply undertakings, and
- (c) hereditaments occupied by the Post Office for the purposes of telecommunication services as described in section 54 (1) of the Post Office Act 1969 (a).

5. The Service shall furnish to the Commissioner in accordance with any requirements he may specify in a notice served on it such information as is necessary to enable any value to be determined, and any apportionment to be made, for the purposes of this Part.

PART XI

NOTIONAL HEREDITAMENTS TREATED AS OCCUPIED BY A GAS UNDERTAKING

1. The net annual value of the hereditament which, by virtue of Schedule 13, entry 7A, column 3, paragraph (2), a gas undertaking is treated as occupying in any district shall, for any year,—

- (a) where the undertaking's area of supply is wholly within a single district, be the aggregate value of the undertaking's activities in the supply or manufacture of gas, or in the production of gas by the application of any process to gas, (as mentioned in sub-paragraphs (a), (b) and (c) of the said paragraph (2)) in the penultimate year; and
- (b) where the undertaking's area of supply extends to more than one district, be an apportioned part, calculated in accordance with paragraph 3, of the aggregate value of those activities.

2.—(1) The aggregate value of those activities of any gas undertaking shall, for any year, be taken to be such amount as may be determined, in accordance with an order made by the Department in respect of that year, by such method as may be specified in the order.

(2) Without prejudice to Article 39 (3), before making an order under this paragraph the Department shall consult with—

- (a) any association which appears to it to be representative of gas undertakings, and
- (b) any gas undertaking with which consultation appears to it to be desirable.

3.—(1) Where the area of supply of a gas undertaking extends to more than one district, the aggregate value of its activities in the penultimate year shall, for any year, be apportioned among the respective districts by multiplying that value by a fraction of which—

- (a) the numerator is the number of therms supplied to consumers in that district by the undertaking in the penultimate year, as estimated and certified by the undertaking, plus nine-tenths of the number of therms, if any, manufactured, or produced by the application of such a process as is mentioned in Schedule 13, entry 7A, column 3, paragraph 2 (c), in that district by the undertaking in the penultimate year, as so estimated and certified; and
- (b) the denominator is the total number of therms supplied to consumers in the area of supply of the undertaking in the penultimate year, as so estimated and certified, plus nine-tenths of the total number of therms manufactured, or produced by the application of such a process as aforesaid, in the area of supply of the undertaking by the undertaking in the penultimate year, as so estimated and certified.

(2) For the purposes of sub-paragraph (1), the number of therms produced by the application of such a process as aforesaid shall be taken to be half the actual number thereof.

(3) The Department may, by order substitute for the foregoing provisions of this paragraph other provisions providing for the apportionment of the aggregate value of a gas undertaking's activities.

4. As respects each valuation district in which a gas undertaking will fall to be treated as occupying, during any year, a hereditament of a net annual value calculated in accordance with this Part, it shall be the duty of the undertaking, before 31st October preceding the beginning of that year, to transmit to the Commissioner a statement setting out particulars of all matters estimated, calculated and certified for the purpose of computing the net annual value of that hereditament.

PART XII

NATURAL GAS TERMINALS

1. This Part applies to premises designated under paragraph 2 which are occupied and used for the reception or liquefaction of gas or the evaporation of gas in a liquid state.

2. The Department may by order ("the order") designate the premises to which this Part is to apply.

3. The net annual value of the premises for any year shall be taken to be such amount as may be determined in accordance with the order in respect of that year by such method as may be specified in the order.

4. Where the occupier of the premises designated by the order is a gas undertaking, the order may provide for the aggregate value of that undertaking's activities (determined under Part XI, paragraph 2) to be adjusted for any year so as to take account of the provision made under paragraph 3 for that year.

PART XIII

MINES AND QUARRIES

1. This Part applies to any hereditament which consists of or includes a mine (which for the purposes of this Part includes a well or bore-hole) or a quarry.

2. The net annual value of a hereditament to which this Part applies shall be its value as ascertained under Part I, paragraph 1, reduced by one half of the part of the rent estimated under that paragraph which is attributable to the occupation of land for the purpose of the following operations, namely, the winning and working, grading, washing, grinding and crushing of minerals.

3. The Department may by order—

(a) provide that paragraph 2 is to cease to have effect;

(b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

PART XIV

DOCKS

1. Subject to paragraphs 2 and 3, this Part applies to any hereditament occupied by a dock authority for the purpose of carrying on its dock undertaking under the authority conferred by or under any statutory provision.

2. This Part shall not apply to a dock undertaking for any year where the relevant receipts of the undertaking for the year are not more than £2,500.

3. Except in so far as resulting from the definition of "relevant receipts" in paragraph 4, this Part shall not apply to premises occupied by a dock authority which are not on operational land of the authority.

4. In this Part "relevant receipts", in relation to a dock undertaking, means all receipts by way of revenue included or to be included in the accounts of the undertaking, whether derived from the operations carried on under the statutory provision by which the dock is authorised or otherwise, and includes such receipts from all ancillary land and buildings occupied by the dock authority, but shall exclude—

- (a) receipts in respect of cargo handling;
- (b) receipts in respect of pilotage;
- (c) investment income from—
 - (i) investments required to be shown in the accounts of the undertaking, other than investments in subsidiary companies (as defined by section 148 of the Companies Act (Northern Ireland) 1960 (a)),
 - (ii) loans or deposits made for a period of 60 months or less,
 - (iii) investments in companies engaged wholly or mainly in cargo handling and not falling within head (i) or (ii);
- (d) the rents of parts of the dock undertaking which are let, notwithstanding that such parts as are let are separate hereditaments, except in so far as those rents exceed 10 % of the sum arrived at after deducting the excluded items mentioned in sub-paragraphs (a), (b) and (c) from all receipts of the undertaking.

5.—(1) For any year the net annual value of a hereditament to which this Part applies—

- (a) where the dock undertaking is wholly comprised in one hereditament, shall be the appropriate percentage of the relevant receipts of the dock undertaking in the immediately preceding year, (except that where the year in question is that ending on 31st March 1977, it shall be the appropriate percentage of the relevant receipts of the undertaking in the year ending on 31st March 1974);
- (b) where the dock undertaking extends to two or more hereditaments, shall be the portion of the appropriate percentage of the relevant receipts of the dock undertaking allocated to the hereditament under paragraph 7.

(2) For the purposes of this paragraph and of paragraph 7 the appropriate percentage of the relevant receipts in any year shall be—

- (a) where that year is the year ending on 31st March 1974, 6 % of the relevant receipts;
- (b) where that year is the year ending on 31st March 1977 or a subsequent year,—
 - (i) if the relevant receipts are not in excess of the relevant receipts in the year ending on 31st March 1974, 6 % of the relevant receipts in the year in question; or
 - (ii) if the relevant receipts are in excess of the relevant receipts in the year ending on 31st March 1974, 6 % of the relevant receipts in the year ending on 31st March 1974 plus 4 % of the amount of that excess.

6.—(1) In respect of any hereditament to which this Part applies, it shall be the duty of the dock authority last carrying on the dock undertaking in the year ending on 31st March 1977 and each subsequent year, within six months following the end of the year, to furnish to the Commissioner a certified statement of the relevant receipts in the year, taking, where necessary, proportionate fractions of such receipts included or to be included in the accounts for periods ending in the year and estimates of such receipts for portions of the year not covered by such accounts.

(2) The authority on whom a duty is placed by sub-paragraph (1) may elect that, instead of furnishing a certified statement of relevant receipts in the year ending on 31st March, it shall furnish a certified statement of relevant receipts in the period of 12 months ending on the preceding 31st December; and where such an election has been made—

(a) it shall apply to that year and to all subsequent years, and

(b) any references in this paragraph and paragraph 5 to relevant receipts in a year which is covered by an election shall be construed as references to relevant receipts in the period of 12 months ending on the preceding 31st December.

(3) Within two months of his receiving the certificate in respect of any year the Commissioner shall calculate the net annual value of the hereditament.

7. Where the dock undertaking extends to two or more hereditaments, the amount representing the appropriate percentage of the relevant receipts shall be apportioned among the hereditaments in such manner as may be agreed by the Commissioner with the dock authority and the district council, or in default of agreement determined by the Department.

8. The Department may by order modify any of the provisions of paragraphs 2 to 7, or may, in substitution for those provisions, make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

PART XV

CANALS

1. This Part applies to any hereditament consisting of property occupied for purposes of a canal undertaking which is of a kind specified in an order made under paragraph 2.

2. The Department may by order—

(a) specify the kinds of property to which this Part is to apply; and

(b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property.

PART XVI

REDIFFUSION UNDERTAKINGS

1. This Part applies to any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes.

2. The Department may by order make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.”.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Rates (Northern Ireland) Order 1972 so as to make provision, or enable provision to be made, for the method of valuation for rating purposes of hereditaments occupied by certain public utility or industrial undertakings. The Order also provides for a reduction in the rates payable in respect of certain hereditaments used for recreational purposes and makes minor amendments of the 1972 Order.