
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART III

VALUATION

Valuation lists

Distinguishment in [^{F1}NAV] list of certain other hereditaments exempted from rates

42.—(1) There shall be distinguished in the [^{F2}NAV] list as wholly exempt from rates—

- (a) any hereditament used or occupied by the [^{F3} Foyle, Carlingford and Irish Lights Commission] in respect of which that Commission is, under section 12(2) of the Foyle Fisheries Act (Northern Ireland) 1952, exempt from liability for rates; ^{F4} and
- ^{F4}(b) any hereditament in respect of which a person is, under section 22(3) of that Act, exempt from liability for rates by reason of his being liable to pay fishery rate in respect of that hereditament under that Act.

[^{F5}(1A) There shall be distinguished in the [^{F6}NAV] list as exempt from rates in accordance with paragraph (1B) any hereditament which—

- (a) is situated, or part of which is situated, in an enterprise zone; and
- (b) is not—
 - (i) a dwelling-house, or a private garage or private storage premises ^{F7}. . . ;
 - (ii) occupied by a body specified in Schedule 13; or
 - (iii) occupied for the purposes of a public utility undertaking.

(1B) The hereditament shall be distinguished as exempt as follows, namely—

- (a) where it is situated wholly within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as wholly exempt;
- (b) where part only of it is situated within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as exempt as to the whole of the extent to which it is so situated;
- (c) where, though not a dwelling-house, it is used partly for the purposes of a private dwelling, it shall be distinguished as exempt in accordance with sub-paragraph (a) or (b) only to the extent to which it is used for other purposes.

(1C) Where part only of the hereditament is situated within an enterprise zone, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part which is situated within the enterprise zone and the part which is not.

(1D) ^{F8}

(1E) An apportionment under paragraph (1C) ^{F9} . . . shall be shown in the valuation list.]

Changes to legislation: Rates (Northern Ireland) Order 1977, Section 42 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F10}(1F) There shall be distinguished in the NAV list as wholly exempt from rates any automatic telling machine which is situated in a rural area during the relevant year.

(1G) In paragraph (1F)—

“automatic telling machine” means a hereditament which is used only for the purposes of a machine which provides automatic telling and other services on behalf of a bank or building society;

“relevant year” means any year beginning on or after the commencement of Article 25 of the Rates (Amendment) (Northern Ireland) Order 2006 and ending before [^{F11}1st April 2017] or on such later date as the Department may by order made subject to affirmative resolution specify;

“rural area” means a ward designated by the Department by order subject to negative resolution as a rural area for the purposes of paragraph (1F);

“ward” has the same meaning as it has for local government purposes.]

Para.(2) rep. by 1979 NI 4

[^{F12}(2A) Regulations may provide that, subject to the condition in paragraph (2B), there shall be distinguished in the NAV list as wholly exempt from rates any hereditament which—

(a) comprises a hall of residence provided predominantly for the accommodation of persons who satisfy prescribed conditions as to education or training; and

(b) is—

(i) owned or managed by a prescribed body; or

(ii) the subject of an agreement allowing such a body to nominate the majority of the persons who are to occupy all the accommodation so provided.

(2B) The condition referred to in paragraph (2A) is that it appears to the Commissioner or the district valuer that the amount of rates which would but for the regulations be chargeable in respect of the hereditament, less reasonable administrative costs, will be applied for the benefit of persons accommodated there who satisfy prescribed conditions as to education or training.]

F1 Word in art. 42 heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(6)**; S.R. 2006/464, **art. 2(4)**

F2 Word in art. 42(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(2)**; S.R. 2006/464, **art. 2(4)**

F3 2004 NI 4

F4 2004 NI 4

F5 1983 NI 7

F6 Word in art. 42(1A) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(3)**; S.R. 2006/464, **art. 2(4)**

F7 Words in art. 42(1A)(b)(i) repealed (1.4.2007) by virtue of Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

F8 Art. 42(1D) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, **Sch. 2 para. 26(4)**, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

F9 Words in art. 42(1E) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, **Sch. 2 para. 26(5)**, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

F10 Art. 42(1F)(1G) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **25**; S.R. 2006/464, **art. 2(4)**

F11 Art. 42(1G): dated specified (1.4.2016) by The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2016 (S.R. 2016/17), arts. 1, **2**

F12 Art. 42(2A)(2B) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **15(2)**; S.R. 2006/464, **art. 2(2)** Sch. 2

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 42 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- art. 42(1)(b) and preceding word repealed by [S.I. 2004/703 \(N.I.\) Sch. 3 para. 7\(b\)Sch. 4](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- art. 7(6)(7) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)