

## STATUTORY INSTRUMENTS

# 1977 No. 2157

## Rates (Northern Ireland) Order 1977

### PART III VALUATION

#### *Valuation lists*

#### Other matters required or authorised to be entered in valuation list

44.—(1) <sup>F1</sup> .....

(2) <sup>F1</sup> .....

<sup>F2</sup>(2A) Where a hereditament is one to which Article 31 applies—

- (a) if the hereditament is used solely for the purposes of a prescribed recreation (as defined by Article 31(6)), it shall be shown in the [<sup>F3</sup>NAV list] as so used;
- (b) if only one or more than one part (but not the whole) of the hereditament is so used, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part or parts of the hereditament used solely for the purposes of a prescribed recreation and the remainder of the hereditament, and—
  - (i) if the amount apportioned to the part or parts of the hereditament used solely for the purposes of a prescribed recreation is less than 20 per cent. of the net annual value, the hereditament shall be shown in the [<sup>F3</sup>NAV list] as having no part of its net annual value apportioned to that part or these parts;
  - (ii) if the amount so apportioned is 20 per cent. or more, but less than 50 per cent., of the net annual value, the apportionment shall be shown in the [<sup>F3</sup>NAV list] ;
  - (iii) if the amount so apportioned is 50 per cent. or more, but less than 80 per cent., of the net annual value, that amount shall be increased by 20 per cent. thereof (and the amount apportioned to the remainder of the hereditament shall be reduced accordingly) and the apportionment as so adjusted shall be shown in the [<sup>F3</sup>NAV list] ;
  - (iv) if the amount so apportioned is 80 per cent or more of the net annual value, the hereditament shall be shown in the [<sup>F3</sup>NAV list] as used solely for the purposes of a prescribed recreation.

[<sup>F4</sup>(2B) References in paragraph (2A)(b) to the hereditament shall not include any part of the hereditament which is used for the purposes of a private dwelling.]

*Para. (3) rep by 1998 NI 22*

**F1** Art. 44(1)(2) repealed (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, 41, Sch. 2 para. 28(2), [Sch. 3](#); S.R. 2006/464, [art. 2\(4\)](#)

**F2** 1979 NI 4

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**Changes to legislation:** *Rates (Northern Ireland) Order 1977, Section 44 is up to date with all changes known to be in force on or before 16 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*

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| <b>F3</b> | Words in art. 44(2A) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 28(3)</b> ; S.R. 2006/464, <b>art. 2(4)</b> |
| <b>F4</b> | Art. 44(2B) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, <b>Sch. 2 para. 28(4)</b> ; S.R. 2006/464, <b>art. 2(4)</b>                |

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[View outstanding changes](#)

**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