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STATUTORY INSTRUMENTS

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**1977 No. 2157 (N.I. 28)**

**Rates (Northern Ireland) Order 1977 <sup>F1</sup>**

[21st December  
1977]

**RATES (NORTHERN IRELAND) ORDER 1977**

PART I

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**Changes to legislation:** Rates (Northern Ireland) Order 1977 is up to date with all changes known to be in force on or before 25 June 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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SCHEDULES

SCHEDULE 1 — DEFINITIONS OF “AGRICULTURAL LAND”,  
“AGRICULTURAL BUILDINGS” AND “LIVESTOCK OR  
POULTRY BUILDING”

- 1. In this Order, “agricultural land” (a) means any land used as arable, meadow or pasture...
- 2. (1) In this Order, “agricultural buildings” (a) means buildings occupied together with agricultural land and...
- 3. (1) In this Order, “livestock or poultry building” (a) means a building which — (i) is...
- 4. In determining for the purposes of this Schedule whether anything used in any way is...

SCHEDULE 2 — DEFINITIONS RELATING TO INDUSTRIAL  
HEREDITAMENTS

- 1. In this Order— “factory”, subject to the provisions of this Schedule, has the meaning assigned...
- 2. For the purposes of this Order— Sub-para. (a) rep. by 1994 NI 11
- 2A For the purposes of sub-paragraph (b) of the definition of “industrial hereditament” (a) a hereditament...
- 3. Where two or more properties within the same curtilage, or contiguous to one another are...

SCHEDULE 3 — DEFINITIONS RELATING TO RAILWAY HEREDITAMENTS

SCHEDULE 4 — DEFINITIONS RELATING TO FREIGHT-TRANSPORT  
HEREDITAMENTS

SCHEDULE 5 — DEFINITION OF “DWELLING-HOUSE”, ETC.

- 1. In this Order— dwelling-house ” means, subject to paragraphs 2 to 5, a hereditament used...

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2. (1) A hereditament which is wholly or mainly used in the course of a business...
3. A hereditament shall not be deemed to be used otherwise than wholly for the purposes...
4. (1) A hereditament shall not be deemed to be used otherwise than wholly for the...
- 4ZA (1) A hereditament or part of a hereditament shall be deemed not to be used...
- 4A . . . . .
5. In paragraphs 1 to 4ZA (a) “business” includes— (i) any activity carried on by a...
6. (1) In this Order “ private garage ” means, subject to sub-paragraph (2), a hereditament...
7. (1) In this Order “ private storage premises ” means a hereditament which is used...
8. The Department may by regulations modify paragraphs 1 to 7.

SCHEDULE 6 — DEFINITION OF “MATERIAL CHANGE OF CIRCUMSTANCES” . . . . .

1. In this Order— “material change of circumstances” means a change of circumstances which consists of—...
2. . . . .

SCHEDULE 7 — RATEABLE VALUES OF HEREDITAMENTS  
— General

1. Except as provided to the contrary in this Schedule— (a) the rateable net annual value...  
— Hereditaments wholly exempt from rates
2. (1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates...  
— Hereditaments partially exempt from rates
3. (1) Where a hereditament is distinguished in the NAV list under Article 41 as partially...
- 3A Where— (a) only part of a hereditament is situated within an enterprise zone; and (b)...  
— Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments
4. (1) This paragraph applies to industrial hereditaments ....
- 4A (1) This paragraph applies to freight-transport hereditaments. (2) Where a hereditament to which this paragraph...
- 4B (1) Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in...  
Para. 5 rep. by 1994 NI 11

SCHEDULE 8 — INCIDENCE OF RATES  
— Occupiers, generally, not to deduct rates from rent

1. Except as provided in this Order, the occupier of a hereditament shall not be entitled...  
— Contracts or covenants for payment of rates
2. Without prejudice to the provisions of this Order with respect to the chargeability of persons...  
— Incidence of rates in consequence of Article 20

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3. (1) Where the rates are payable by the owner under Article 20 in respect of...
  - Deductions from inclusive rents in respect of rate exemption or relief
4. (1) Where— (a) a change in the law determining the rateable value of hereditaments of...
  - Saving for existing rights
5. (1) Except as expressly provided in this Order, nothing in this Order, and no repeal...

**SCHEDULE 8A — UNOCCUPIED HEREDITAMENTS**

1. (1) This Schedule applies to a hereditament if— (a) it falls within a prescribed class;...
2. (1) The amount which, apart from this paragraph, would be payable on account of a...
3. (1) The following general provisions shall have effect with respect to the assessment of persons...
4. Where the name of any person liable to be rated under Article 25A is not...
5. (1) Article 31 (reduction of rates on certain hereditaments used for recreation) shall apply to...
6. (1) Article 31B (rate rebates for certain hereditaments used by institutions for persons with a...
7. (1) Article 41 (distinguishment in valuation list of hereditament used for public, charitable or certain...
8. (1) In relation to a hereditament in respect of which a person is chargeable to...
9. ....
10. (1) For the purposes of Article 25A, if (apart from this paragraph) a hereditament to...

**SCHEDULE 8B — NEW BUILDINGS (COMPLETION DAYS)**

— Completion notices

1. (1) If it appears to the Department that the work remaining to be done on...
  2. (1) A completion notice shall— (a) specify the building to which it relates; and (b)...
- Determination of completion day
3. (1) If the person on whom a completion notice is served agrees in writing with...
  4. (1) A person on whom a completion notice is served may, not later than twenty-eight...
  5. Where a completion notice is not withdrawn and no appeal under paragraph 4 is brought...
- Appeals
6. (1) An appeal under paragraph 4 shall be instituted by a notice of appeal— (a)...
  7. (1) Without prejudice to Article 53 as it applies by virtue of paragraph 8(1), where...
  8. (1) Article 53 (power of Commissioner to transfer appeal to Lands Tribunal) shall, subject to...
  9. (1) The appellant may appeal to the appropriate Tribunal from a decision of the Commissioner...
- Position pending appeal
10. (1) Where an appeal under paragraph 4 is brought against a completion notice, then in...

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— Supplementary

11. (1) This paragraph applies in the case of a building to which work remains to...
12. (1) In this Schedule— “building” includes part of a building; and “completion notice” means a...

SCHEDULE 9 — PAYMENT OF RATES . . . BY INSTALMENTS

1. Subject to paragraph 2, a notice by any person under Article 29(1) may be served—...
2. Where under paragraph 1 a notice under Article 29(1) would fall to be served at...
3. Where a notice under Article 29(1) in respect of any hereditament is duly served on...
4. The number of the instalments specified in any statement under paragraph 3 — (a) if the...
5. The amounts specified in any statement under paragraph 3 for the instalments payable in the...
6. A notice under Article 29(1) shall cease to be in force— (a) if the person...

SCHEDULE 9A — RELIEF FROM RATES FOR GENERAL STORES ETC. IN RURAL SETTLEMENTS

— Rural settlement list

*Rural settlement list*

1. The Department shall compile and maintain, in accordance with paragraph 2, a list (to be

*Preparation and maintenance of lists*

2. The Department shall, throughout the period of 3 months preceding the beginning of the first

*Mandatory relief*

3. For any period in a financial year where sub-paragraph (2) applies to a hereditament, the

*Discretionary relief*

4. The Department,

*Grant of mandatory or discretionary relief*

5. No reduction or remission of the rates leviable in respect of a hereditament under paragraph

SCHEDULE 9B — VALUATION TRIBUNAL

— Introductory

1. (1) In this Schedule— rules ” means rules made under paragraph 7; the Tribunal ”...

— Members

2. (1) The Tribunal shall consist of the President and the other members of the Tribunal...
3. (1) Subject to sub-paragraph (3), the members of the Tribunal...

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— Remuneration etc.

4. The Department of Justice may pay to the members of the Tribunal such remuneration and...

— Sittings

5. The Tribunal shall sit at such times and in such places as the President may...

— Tribunals

6. The jurisdiction of the Tribunal may be exercised by a single tribunal or by two...

— Rules

7. (1) The Lord Chancellor may make rules— (a) regulating the exercise of a right of...
8. Rules may include provision— (a) determining by which tribunal any appeal is to be determined...
9. Rules may include provision— (a) specifying the procedure to be followed for initiating an appeal...
10. Rules may include provision that, subject to any other provision of the rules, the Tribunal...
11. (1) Rules may include provision— (a) for requiring hearings of appeals to take place in...
12. Rules may include provision— (a) that where two or more members of a tribunal are...
13. Rules may include provision— (a) for the registration and proof of decisions and orders of...

— Directions

14. The President may, subject to rules, give directions about the practice and procedure of the...

#### SCHEDULE 10 — HEREDITAMENTS

1. Land, as distinct from an estate in land or water.  
Entry 2 rep. by 1998 NI 22
3. Profits à prendre other than a right of fowling, shooting, taking or killing game or...
4. Easements.
5. Tolls.
6. Railways.
7. Canals, navigations and rights of navigation.
8. Other rights over land except any right excluded from entry 3 .

#### SCHEDULE 11 — PROPERTIES NOT TO BE TREATED AS HEREDITAMENTS

1. This entry applies only to land which is used solely for or in connection with...
2. In determining for the purposes of this entry whether land used for or in connection...
  1. This entry applies only to buildings used solely for or in connection with salmon or...
  2. In determining for the purpose of this entry whether buildings are used solely for or...
    1. Any room or other part of a hereditament which has been added thereto or included...
    2. Any structural feature of, or alterations or improvements to, a hereditament (not being the addition...



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3. Any property which is intended to be occupied and used solely for the purpose of...
1. Where, solely for the purpose of affording air-raid protection,— (a) there has been added to...
2. Any room or other part of a hereditament such as is referred to in paragraph...
3. This entry shall, in relation to a hereditament forming part of a building, have effect...
4. In this entry, “purpose of affording air-raid protection” includes instruction and training in connection with...
5. This entry shall not have effect unless and until the Civil Defence Acts (within the...
  1. This entry applies to any park, recreation or pleasure ground, open space or public walk—...
  2. In determining for the purposes of this entry whether use is unrestricted no account shall...

## SCHEDULE 12 — BASIS OF VALUATION

### PART I — GENERAL RULE

1. Subject to the provisions of this Schedule, for the purposes of this Order the net...
2. (1) Subject to sub-paragraph (2), in estimating the net annual value of a hereditament for...
3. ....
- 3A (1) In estimating the net annual value or capital value of a relevant hereditament during...
4. Where the net annual value of a hereditament is fixed, wholly or partly, having regard...
5. Regulations may provide that in applying paragraphs 1 to 4 in relation to a hereditament...
6. Regulations may— (a) provide that in arriving at a net annual value under paragraph 1...

#### *Capital value – general rule*

7. (1) Subject to the provisions of this Schedule, for the purposes of this Order the...

#### *Capital value – the assumptions*

8. In this paragraph and paragraphs 9 to 15— development ” has the meaning given by...
9. The sale is with vacant possession.
10. The estate sold is the fee simple absolute or, in the case of a flat,...
11. The hereditament is sold free from any rentcharge or other incumbrance.
12. (1) The hereditament is in an average state of internal repair and fit out, having...
13. The hereditament has no development value other than value attributable to permitted development.
14. (1) A hereditament falling (or deemed to fall) within any sub-paragraph of Article 39(1A) will...

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15. (1) There has been no relevant contravention of— (a) any statutory provision; or (b) any...

*Hereditaments used partly for the purposes of a private dwelling*

16. (1) This paragraph applies where a hereditament is required to be valued upon an estimate...

**PART IA — SPORTING RIGHTS**

1. (1) This paragraph applies where— (a) a hereditament consists wholly or in part of land...

**PART II — FARMHOUSES**

1. The net annual value of a house occupied in connection with agricultural land [ or...
2. The capital value of a house occupied and used as mentioned in paragraph 1 shall...

**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...

*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...

*Classes of plant and machinery*

3. The classes of plant and machinery referred to in paragraph 2 are—  
Plant and machinery (except to the extent that plant and machinery has microgeneration capacity and...  
In this Class: (a) “transformer” means any plant which changes the pressure or frequency or...  
Except to the extent that plant or machinery has microgeneration capacity, plant and machinery specified...  
In this Class “services” means heating, cooling, ventilating, lighting, draining or supplying of water and...
  1. Any of the following plant and machinery which is used or intended to be used...
  2. Any of the following plant and machinery which is used or intended to be used...  
Except to the extent that they have microgeneration capacity, the following items— (a) railway and...  
In this paragraph— “premises” means any hereditament which is used, or intended to be used,...  
In this paragraph— “relevant equipment” means— foundations, supports, settings, chambers, manholes, pipe gantries, pipe bridges,...  
Blast furnaces. Bridges, tunnels, tunnel linings, tunnel supports and viaducts. Bunds. Chimneys and flues. Coking...  
Accelerators Acid concentrators. Bins and hoppers. Boilers. Bunkers. Burners, converters, furnaces, kilns, stoves and ovens....

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*Power to modify classes of plant and machinery*

4. The Department may by order modify any provision of this Part .

*Information about plant and machinery included in valuation*

5. The district valuer shall, on being so required in writing by the occupier of ,...

Para. 6 rep. by 1996 NI 25

PART IV — RAILWAYS

1. ....
2. ....
3. ....
4. ....
5. ....

PART V — LAND USED FOR EXHIBITING ADVERTISEMENTS

1. Where a right to use land for the purpose of exhibiting advertisements is a separate...
2. Where any land is used temporarily or permanently for the exhibition of advertisements or for...
3. Where any land is used temporarily or permanently— (a) for the exhibition of advertisements; or...
4. In this Part “structure”, without prejudice to the generality of its meaning, includes a hoarding,...

— Part VI rep. by SR 1997/118

— Parts VII, VIII rep. by 1996 NI 2

PART IX — MINES AND QUARRIES

1. This Part applies to any hereditament which consists of or includes a mine (which for...
2. The net annual value of a hereditament to which this Part applies shall be its...
3. The Department may by order— (a) provide that paragraph 2 is to cease to have...

PART X — DOCKS

1. ....
2. ....
3. ....
4. ....
5. ....
6. ....
7. ....
8. ....

PART XI — CANALS

1. This Part applies to any hereditament consisting of property occupied for purposes of a canal...
2. The Department may by order— (a) specify the kinds of property to which this Part...

— Part XII rep. by 1984 c. 12

PART XIII — CARAVAN SITES

1. (1) This Part applies to caravan sites having an area of not less than 335...
2. (1) Where in a caravan site pitches for leisure caravans are separately occupied by persons...

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- 3. (1) Where an alteration is made in the NAV list in consequence of this Part,...

SCHEDULE 13 — HEREDITAMENTS EXCLUDED FROM EXEMPTION  
 — Occupying bodies

- SCHEDULE 13A — LISTED BODIES FOR PURPOSES OF ARTICLE 41A
- Ancient Order of Hibernians
  - Apprentice Boys of Derry
  - Grand Lodge of Freemasons of Ireland
  - Grand Orange Lodge of Ireland
  - Independent Loyal Orange Institution
  - Order of the Knights of St. Columbanus
  - Royal Antediluvian Order of Buffaloes
  - Royal Black Institution.

SCHEDULE 14 — DISTINGUISHMENT OF INDUSTRIAL HEREDITAMENTS  
 AND FREIGHT-TRANSPORT HEREDITAMENTS

- 1. This Schedule applies to—industrial hereditaments;freight-transport hereditaments.
- 2. In the NAV list, every industrial hereditament occupied and used either wholly or partly for
- 3. In the NAV list, every freight-transport hereditament which is occupied and used either wholly or

— Schedule 15—Amendments

SCHEDULE 16 — TRANSITIONAL PROVISIONS, ETC.  
 PART I — TRANSITIONAL PROVISIONS

*Interpretation*

- 1. ....

*Certificate and statement as to rates, etc.*

- 2. ....  
 Paras.3#7 spent; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 ( S.I. 2006/2954...

*Commissioner of Valuation and Boundary Surveyor*

- 8. The officer who, immediately before the commencement of this Order, was deemed to have been,...

*Review of revision of valuation list made while appeal pending*

- 9. ....  
 Paras.10, 11 spent; subsequently repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 ( S.I....

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*Rate rebates*

12. ....

*Charity shops*

13. ....

*Reduction of regional rate on dwellings*

14. ....

PART II — CONSTRUCTION OF REFERENCES

1. Subject to the provisions of this Order, all transferred provisions relating to rates which were...
2. References in any transferred provision or other document to any rate which is a rate...
3. References in any transferred provision or other document to rating authorities in connection with the...
4. References in any transferred provision or other document to a hereditament, in connection with rates...
5. References in any transferred provision or other document to the valuation lists or the revised...
6. References in any transferred provision or other document, in connection with the valuation lists, to...
7. (1) Where the net annual value of any agricultural land, agricultural building or livestock or...
8. A reference in any transferred provision or other document to the officer to whom the...

PART III — SAVINGS

*Principles of valuation*

1. Subject to the variations provided for in the 1972 Order and this Order, the principles...

*The Commissioner, Deputy Commissioner and district valuers*

2. (1) A person shall not be disqualified to act as Commissioner, Deputy Commissioner or district...

*Errors in making valuations, etc.*

3. (1) A rate or the levying of a rate shall not be affected by reason...

*Demand notes, etc.*

4. (1) A demand note, certificate or other document which purports to be made in pursuance...

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*Half-rents*

5. The repeal by the 1972 Order of section 7 of the Valuation Acts Amendment Act...  
Para. 6 rep. by 1978 NI 20

*Covenants, etc., in leases*

7. The repeal by the 1972 Order of section 13 of the Revaluation (Consequential Provisions) Act...

*Rates payable by tenants under housing schemes*

8. The repeal by the 1972 Order of section 14 of the Revaluation (Consequential Provisions) Act...

— Schedule 17—Repeals

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[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Sch. 2 repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- Sch. 7 para. 4 repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- Sch. 7 para. 4B(1)(za) repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- Sch. 7 para. 4B(1) words repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- Sch. 14 para. 1(a) repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- Sch. 14 para. 2 repealed by [S.I. 2004/703 \(N.I.\) Sch. 4](#)
- art. 2(2) words inserted by [S.I. 2004/703 \(N.I.\) Sch. 3 para. 1\(a\)](#)
- art. 2(2) words substituted by [S.I. 2005/703 \(N.I.\) Sch. 3 para. 1\(b\)](#)
- 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](#)