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STATUTORY INSTRUMENTS

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**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

**PART I**

**INTRODUCTORY**

**Title and commencement**

- 1.—(1) This Order may be cited as the Rates (Northern Ireland) Order 1977.  
(2) *Commencement*

**General interpretation**

2.—(1) The Interpretation Act (Northern Ireland) 1954 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—

[<sup>F1</sup>“the appropriate Tribunal” has the meaning given by Article 54(4);]

“building” includes a structure, whatever the method by which it has been erected or constructed;

[<sup>F2</sup>“capital value” shall be construed in accordance with Article 39;

“capital value list” has the meaning given by Article 40(1)(b);]

“certified copy”, in relation to any valuation list or document, or any part of a valuation list or document, means a copy of the list or document or part certified to be a true copy by the Commissioner or by an officer of the Valuation Office authorised by the Commissioner to certify documents on his behalf for purposes of this Order;

“clerical error” includes an arithmetical error, the transposition of figures, a typographical error or any similar type of error, and also includes any erroneous insertion or omission or any misdescription;

“the Commissioner” has the meaning assigned to it by Article 36(1);

“the Department” means the Department of [<sup>F3</sup>Finance and Personnel];

[<sup>F4</sup>“disability” shall be construed in accordance with paragraph (2A);]

“district”, except in the expression “valuation district”, means a local government district;

“district council”, in connection with any hereditament or any entry or alteration in a valuation list in relation to any hereditament, means the district council for the district in which the hereditament is, or is treated as, situated;

“district rate” has the meaning assigned to it by Article 6(2), and in relation to any district council means a rate made by that council;

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“district valuer” means an officer appointed as district valuer under Article 36(2), and in connection with any hereditament means the district valuer for the valuation district in which the hereditament is situated;

[<sup>F5</sup>“enterprise zone” means an area for the time being designated as an enterprise zone under the Enterprise Zones (Northern Ireland) Order 1981]

[<sup>F6</sup>“fish farm” means an undertaking for the culture of fish in respect of which a fish culture licence is in force under section 11 of the Fisheries Act (Northern Ireland) 1966 other than fish

- (a) which are purely ornamental; or
- (b) which are for exhibition;]

[<sup>F7</sup>“fishing engine” has the meaning assigned to it by section 206 of the Fisheries Act (Northern Ireland) 1966]

“gas” includes gas in a liquid state;

*Definition rep. by 1996 NI 2*

“hereditament” means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in [<sup>F8</sup>a valuation list];

“levy”, in relation to a rate, includes assessing the rate and taking all steps necessary or expedient for the collection or recovery of sums due on account of the rate;

[<sup>F9</sup>“microgeneration capacity” means the capacity of plant or machinery to generate electricity or to produce heat where—

- (a) in generating electricity or, as the case may be, producing heat, the plant or machinery relies wholly or mainly on one or more of the following sources of energy or technologies—
  - (i) biomass;
  - (ii) biofuels;
  - (iii) fuel cells;
  - (iv) photovoltaics;
  - (v) water (including waves and tides);
  - (vi) wind;
  - (vii) solar power;
  - (viii) geothermal sources;
  - (ix) heat from air, water or the ground;
  - (x) combined heat and power systems; and
- (b) the capacity of the plant or machinery to generate electricity or, as the case may be, to produce heat does not exceed—
  - (i) 50 kilowatts, in relation to the generation of electricity; and
  - (ii) 45 kilowatts thermal, in relation to the production of heat;]

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

“modify” means making additions, omissions, amendments, adaptations, applications, extensions, restrictions and substitutions;

[<sup>F10</sup>“NAV list” has the meaning given by Article 40(1)(a);]

“net annual value” shall be construed in accordance with [<sup>F11</sup> Articles 39 [<sup>F12</sup>and 39A];]

“new valuation list” means [<sup>F13</sup>a new valuation list published under Article 45(1)];

“notice” means notice in writing;

“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;

“owner” means any person for the time being receiving or entitled to receive the rack rent of the hereditament in connection with which the word is used, whether on his own account or as agent or trustee for another or who, if the hereditament were let at a rack rent, would so receive or be entitled to receive that rent;

“the penultimate year” in connection with any entry made or to be made in [<sup>F14</sup>a valuation list] for any year means the last but one year before that year;

“prescribed” [<sup>F15</sup> (except in the expression “prescribed recreation” in Articles 31 and 44(2A))] means prescribed by regulations;

[<sup>F16</sup>“private garage” has the meaning given by paragraph 6 of Schedule 5;

“private storage premises” has the meaning given by paragraph 7 of Schedule 5;]

“product”, in relation to a rate, means the product of the rate as ascertained in pursuance of regulations under Article 35;

“public utility undertaking” means a public supply undertaking or any other undertaking (including the undertaking of a dock authority or a railway company) conducted for purposes of public utility;

[<sup>F17</sup>“railway company” means a body operating a railway undertaking;]

<sup>F18</sup> . . . . .

“rate” means a district rate or a regional rate, and,—

(a) where those rates are levied as if they were items of a single rate, includes the rate comprised of those items;

(b) where those rates are collected in . . instalments, includes any such . . instalment;

[<sup>F19</sup>“rateable capital value” and “rateable net annual value” shall be construed in accordance with paragraph 1 of Schedule 7;]

“rateable value” shall be construed in accordance with Article 17;

“regional rate” has the meaning assigned to it by Article 6(2);

“regulations” means regulations made by the Department<sup>F20</sup> . . . ;

“statutory provision” has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954 ;

“transferred provision” has the meaning assigned to it by section 1(g) of the Interpretation Act (Northern Ireland) 1954;

“valuation district” means a valuation district such as is mentioned in Article 36(2);

“valuation list” [<sup>F21</sup>means a capital value list or a NAV list];

“the valuation list” means the valuation [<sup>F22</sup>lists] for the time being in force as altered in accordance with the provisions of Part III;

[<sup>F23</sup>“the Valuation Tribunal” has the meaning assigned to it by Article 36A(2);]

“year” means a financial year;

“the 1972 Order” means the Rates (Northern Ireland) Order 1972 .

[<sup>F24</sup>(2A) For the purposes of this Order a person has a disability if he—

(a) is substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise); or

(b) suffers from mental disorder within the meaning of the Mental Health (Northern Ireland) Order 1986 (NI 4).]

(3) For the purposes of this Order,—

(a) where a hereditament consists of a right over land and the right is exercised by any person other than the occupier of the land or, where the land is not occupied for any other purpose, by any person other than the owner of the land, the person actually exercising the right shall be deemed to be the occupier of the hereditament;

(b) where any land is used temporarily or permanently for the exhibition of advertisements or for the erection of any hoarding, fence, post, wall or other structure used for the exhibition of advertisements; and—

(i) sub-paragraph ( a ) does not apply, and

(ii) the land is not occupied for any other purpose,

the person who permits the land to be so used, or, if that person cannot be ascertained, the owner of the land, shall be deemed to be the occupier of the land.

(4) Any reference in this Order to an alteration in [<sup>F25</sup>a] valuation list includes a reference to the insertion in [<sup>F25</sup>a] list, or the deletion from [<sup>F25</sup>a] list, of a hereditament.

(5) Any reference in this Order to a public general Act or Measure includes a reference to an Order in Council which has the same effect as such an Act or Measure.

*Paras. (6), (7) rep. by 1996 NI 2*

(8) Provisions of this Order which re-enact provisions of an order made under the 1972 Order shall have no greater effect by virtue of their re-enactment.

#### Annotations:

- F1** Art. 2(2): definition of "the appropriate Tribunal" inserted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, **Sch. 2 para. 2(2)**; S.R. 2006/464, **art. 2(4)**
- F2** Art. 2(2): definitions of "capital value" and "capital value list" inserted (1.12.2006) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **11(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F3** Words in art. 2(2) in definition of "the Department" 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. 2(3)**; S.R. 2006/464, **art. 2(4)**
- F4** In art. 2(2) definition of "disabled person" substituted (1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **16(2)**; S.R. 2006/464, **art. 2(4)**
- F5** 1983 NI 7
- F6** 1981 NI 13
- F7** 1994 NI 11
- F8** Words in art. 2(2) in definition of "hereditament" substituted (1.12.2006) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 39, **Sch. 2 para. 2(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

- F9** Words in art. 2(2) inserted (1.4.2012) by The Rates (Microgeneration) Order (Northern Ireland) 2012 (S.R. 2012/47), arts. 1, **2(2)**
- F10** Art. 2(2): definition of "NAV list" inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(3)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F11** 1981 NI 13
- F12** Words in art. 2(2) in definition of "net annual value" 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. 2(5)**; S.R. 2006/464, **art. 2(4)**
- F13** Words in art. 2(2) in definition of "new valuation list" substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(3)(c)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F14** Words in art. 2(2) in definition of "the penultimate year" substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 2(6)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F15** 1979 NI 4
- F16** Art. 2(2): definitions of "private garage" and "private storage premises" inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 2(7)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F17** Words in art. 2(2) inserted (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), s. 19(1), **Sch. 1 para. 1**; S.R. 2014/306, art. 2, **Sch.**
- F18** Art. 2(2): definition of "rack rent" 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. 2(8), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F19** Art. 2(2): definitions of "rateable capital value" and "rateable net annual value" inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 2(9)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F20** Words in art. 2(2) in definition of "regulations" repealed (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 2(10), **Sch. 3**; S.R. 2006/464, **art. 2(2)**, Sch. 2
- F21** Words in art. 2(2) in definition of "valuation list" substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(3)(d)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F22** Word in art. 2(2) in definition of "the valuation list" substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(3)(e)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F23** Art. 2(2): definition of "the Valuation Tribunal" inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 2(11)**; S.R. 2006/464, **art. 2(4)**
- F24** Art. 2(2A) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **16(3)**; S.R. 2006/464, **art. 2(4)**
- F25** Word in art. 2(4) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

**Interpretation: definitions relating to agricultural land, agricultural buildings and livestock and poultry buildings, and to industrial, railway and freight-transport hereditaments**

3. The definitions contained in Schedules 1 to 4 shall have effect for the purposes of this Order.

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**Interpretation: definition of “dwelling-house”, etc.**

4. Schedule 5 shall have effect for the purpose of determining whether a hereditament is to be treated as a dwelling-house for the purposes of this Order, and for the purpose of determining to what extent certain hereditaments are to be treated as used for the purposes of a private dwelling [F26 and the definitions of “private garage” and “private storage premises” contained in paragraphs 6 and 7 of Schedule 5 shall have effect for the purposes of this Order] .

**Annotations:**

**F26** Words in art. 4 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 3**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

**Interpretation: [F27 definition] of “material change of circumstances”F28 .....**

5. In this Order the expression “material change of circumstances”[F29] has the meaning assigned to it by paragraph 1] of Schedule 6.

**Annotations:**

- F27** Word in art. 5 heading substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 4(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F28** Words in art. 5 heading repealed (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 4(3)(b), **Sch. 3**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F29** Words in art. 5 substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 4(2)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

**Changes to legislation:**

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**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](#)