
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART III

VALUATION

Valuations

Hereditaments

37.—(1) Properties of the descriptions specified in Schedule 10 shall, except in so far as they are required by virtue of paragraph (2) not to be treated as hereditaments, be hereditaments for the purposes of this Order.

(2) Subject to the supplementary provisions set out in column 3 of Schedule 11 in relation to any entry numbered in column 1 of that Schedule, the properties specified in column 2 of that Schedule in relation to that entry shall not be treated as hereditaments for the purposes of this Order.

(3) The Department may, by order made subject to affirmative resolution, amend Schedule 11 by—

- (a) adding or omitting any entry; or
- (b) altering the provisions set out, or the description of any property specified, in relation to any entry.

[^{F1}(4) Regulations may provide that in prescribed cases—

- (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
- (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.]

[^{F2}(5) Regulations under paragraph (4) may include rules for ascertaining—

- (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
- (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).]

Annotations:

F1 1996 NI 25

F2 Art. 37(5) added (3.11.2009) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), ss. 17, 19, [Sch. 1 para. 3](#)

[^{F3}Crown property

37A.—(1) The provisions of this Order and of any statutory instrument made under it shall apply to the Crown as they apply to other persons.

- (2) Accordingly, liability to rates in respect of a hereditament is not affected by the fact that—
- (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
 - (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament[^{F4} or is entitled to possession of it].

(3) In this Article “statutory instrument” has the meaning assigned to it by section 1(d) of the Interpretation Act (Northern Ireland) 1954.]

Annotations:

- F3** 1998 NI 22
F4 2004 NI 4

Valuations

38.—(1) The Commissioner and the district valuers shall conduct, in accordance with the provisions of this Order,—

- (a) such general revaluations of hereditaments as are necessary for the preparation of new valuation lists under Article 45; and
- (b) such other valuations as are necessary for the discharge of the functions of the Commissioner or the district valuer under any other provision of this Order.

(2) Subject to any regulations under Article 37(4), to paragraph (3) and to any other statutory provision, every hereditament shall be separately valued.

(3) Notwithstanding anything contained in paragraph (2), the Commissioner, or the district valuer with the approval of the Commissioner, may, if he thinks it proper to do so having regard to the circumstances of the case,—

- (a) value contiguous hereditaments in the occupation of one and the same occupier as a single hereditament, notwithstanding that they are held under different titles;
- (b) where a hereditament comprises two or more parts capable of separate occupation, although in the same occupation, value the several parts as separate hereditaments; and where hereditaments or parts of a hereditament are valued as mentioned in sub-paragraph (a) or (b), they shall be treated as a single hereditament, or, as the case may require, as separate hereditaments, for all the other purposes of this Order.

Basis of valuation

39.—[^{F5}(1) For the purposes of this Order every hereditament shall, except as provided by paragraphs (1A) to (1C), be valued upon an estimate of its net annual value.

(1A) For the purposes of this Order the following hereditaments shall be valued upon an estimate of their capital value—

- (a) any dwelling-house;
- (b) any private garage;
- (c) any private storage premises.

(1B) For the purposes of this Order, every hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be valued upon an estimate both of its net annual value and of its capital value.

(1C) For the purposes of paragraphs (1A) and (1B), any hereditament—

(a) which is not in use; and

(b) which the Commissioner or the district valuer considers will, when next in use, fall within any sub-paragraph of paragraph (1A) or within paragraph (1B),

shall be deemed to be in use and to fall within that sub-paragraph of paragraph (1A) or, as the case may be, within paragraph (1B).]

(2) Without prejudice to any other statutory provision, [^{F6}but subject to^{F7}Article 39A,] Schedule 12 shall have effect for the purpose of providing for the manner in which the net annual value [^{F8}or the capital value] of a hereditament is to be, or may be, estimated, and the other provisions of that Schedule shall have effect.

(3) [^{F9}Subject to paragraph (4), where] any provision of Schedule 12 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 [^{F10}or the capital 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 [^{F10}or the capital 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.

[^{F11}(4) Sub-paragraphs (b) and (c) of paragraph (3) shall not apply to orders under paragraph 7(4) or 12(3) of Part I of Schedule 12.]

Annotations:

F5 Art. 39(1) - (1C) substituted (1.12.2006) for art. 39(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **8(1)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F6 1981 NI 13

F7 Words in art. 39(2) 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. 18(2)(a)**; S.R. 2006/464, **art. 2(4)**

F8 Words in art. 39(2) 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. 18(2)(b)**; 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. 39(3) 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. 18(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F10 Words in art. 39(3) 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. 18(3)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F11 Art. 39(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. 18(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Valuations is up to date with all changes known to be in force on or before 07 January 2019. 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)

Time by reference to which, and basis on which, valuations to be made for [F12new NAV list]

F1339A.—(1) Any net annual value to be ascribed to [F14any] hereditament in a [F15new NAV list] coming into force on 1st April in any year shall be ascertained by reference to such earlier time as the Department may by order subject to negative resolution specify, but on the assumption that at the time specified in the order the [F16matters mentioned in paragraph (1A) were] as at the time when the list comes into force.

[F17(1A) The matters referred to in paragraph (1) are—

- (a) matters affecting the physical state or physical enjoyment of the hereditament;
- (b) the mode or category of occupation of the hereditament;
- (c) matters affecting the physical state of the locality in which the hereditament is situated; and
- (d) the use or occupation of other premises situated in the locality of the hereditament.]

- (2) ^{F18}
- (3) ^{F18}
- (4) ^{F19}

Annotations:

F12 Words in art. 39A 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. 19(4)**; S.R. 2006/464, **art. 2(4)**

F13 1981 NI 13

F14 Words in art. 39A(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. 19(2)(a)**; S.R. 2006/464, **art. 2(4)**

F15 Words in art. 39A(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. 19(2)(b)**; S.R. 2006/464, **art. 2(4)**

F16 Words in art. 39A(1) substituted (1.4.2012) by Rates (Amendment) Act (Northern Ireland) 2012 (c. 1), **ss. 4(2), 7(2)**

F17 Art. 39A(1A) inserted (1.4.2012) by Rates (Amendment) Act (Northern Ireland) 2012 (c. 1), **ss. 4(3), 7(2)**

F18 Art. 39(2)(3) 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. 19(3), Sch. 3**; S.R. 2006/464, **art. 2(4)**

F19 Art. 39A(4) repealed (14.12.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(1), 18, 19(1), **Sch. 2**; S.R. 2009/375, **art. 2(2)**, Sch. 2

Adjusted net annual value

39B. ^{F20}

Annotations:

F20 Art. 39B 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. 20, Sch. 3**; S.R. 2006/464, **art. 2(4)**

Rating of electricity licence holders

^{F21}**39C.**

Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Valuations is up to date with all changes known to be in force on or before 07 January 2019. 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)

Annotations:

F21 Art. 39C repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(a), 19(1), **Sch. 2**; S.R. 2014/306, art. 2, Sch.

Rating of gas licence holders, etc.

^{F22}**39D.**

Annotations:

F22 Art. 39D repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(b), 19(1), **Sch. 2**; S.R. 2014/306, art. 2, Sch.

Rating of hereditaments occupied for the purpose of water supply or sewerage services

^{F23}**39E.**

Annotations:

F23 Art. 39E repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(3)(c), 19(1), **Sch. 2**; S.R. 2014/306, art. 2, Sch.

Changes to legislation:

Rates (Northern Ireland) Order 1977, Cross Heading: Valuations is up to date with all changes known to be in force on or before 07 January 2019. 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.

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](#)