SCHEDULES

SCHEDULE 7

Article 17.

RATEABLE [F1VALUES] OF HEREDITAMENTS

F1 Word in Sch. 7 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. 43(8)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

General

[F2 1. Except as provided to the contrary in this Schedule—

(a) the rateable net annual value of any hereditament shall be its net annual value (if any); and

(b) the rateable capital value of any hereditament shall be its capital value (if any).**]**

F2 Sch. 7 para. 1 substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **5(2)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Hereditaments wholly exempt from rates

[F3 2.—(1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates under that list, its rateable net annual value shall be nil.

(2) Where a hereditament is distinguished in the capital value list as wholly exempt from rates under that list, its rateable capital value shall be nil.**]**

F3 Sch. 7 para. 2 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. 43(2)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Hereditaments partially exempt from rates

3.—**[F4**(1) Where a hereditament is distinguished in the NAV list under Article 41 as partially exempt from rates under that list, its rateable net annual value shall be the whole of so much of its net annual value as is shown in that list under paragraph (3B) of that Article as apportioned to the use of the hereditament for other purposes (so far as relevant to its net annual value).

(1A) Where a hereditament is distinguished in the capital value list under Article 41 as exempt from rates under that list to one-half of the extent to which it is used for domestic purposes which are also exempting purposes, its rateable capital value shall be—

(a) one-half of its capital value if it is wholly used for domestic purposes which are also exempting purposes; or

(b) if an apportionment is shown in the capital value list under paragraph (3A) of that Article, the aggregate of—

(i) one-half of so much of its capital value as is shown in the capital value list as apportioned to the use of the hereditament for domestic purposes which are also exempting purposes; and

(ii) the whole of so much of the capital value as is shown in the capital value list as apportioned to the use of the hereditament for other purposes (so far as relevant to its capital value).

(1B) In sub-paragraphs (1) and (1A) "domestic purposes" and "exempting purposes" have the same meaning as in Article 41.**]**

[[F5](2) Where—

(a) any hereditament was, immediately before the relevant date, distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f); and

(b) it continues to be distinguished in the **[**[F6]NAV list**]** by virtue of Article 12(2) of the 2006 Order,

its **[**[F7]rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006**]** .

(3) Where a hereditament is distinguished in **[**[F8]the NAV list**]** as exempt from rates by virtue of Article 12(3) of the 2006 Order, its **[**[F9]rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006**]** .

(4) Where a hereditament is distinguished in **[**[F10]the NAV list**]** by virtue of paragraph (4) of Article 12 of the 2006 Order, its **[**[F11]rateable net annual value**]** shall be the same proportion of its net annual value as the **[**[F11]rateable net annual value**]** of the original hereditament was of its net annual value immediately before it ceased to be occupied as mentioned in sub-paragraph (a) of that paragraph.

[
[F12](4A) Where the original hereditament ceased to be so occupied before the commencement of the insertion of this paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006, the second reference in sub-paragraph (4) to its rateable net annual value shall be construed as a reference to its rateable value.**]**

(5) In this paragraph—

"2006 Order" means the Rates (Capital Values, etc.) (Northern Ireland) Order 2006;

"original hereditament" means the hereditament to which sub-paragraphs (a) and (b) of Article 12(4) of the 2006 Order apply;

"relevant date" means the date on which Article 12(1) of the 2006 Order (which repealed Article 41(2)(f)) came into operation.**]**

F4 Sch. 7 para. 3(1)-(1B) substituted (1.12.2006) for Sch.7 para. 3(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 43(3)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F5 Sch. 7 para. 3(2)-(5) inserted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(8)(b)**; S.R. 2006/146, **art. 2**

F6 Words in Sch. 7 para. 3(2)(b) 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. 43(3)(b)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F7 Words in Sch. 7 para. 3(2) 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. 43(3)(b)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F8 Words in Sch. 7 para. 3(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. 43(3)(c)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F9 Words in Sch. 7 para. 3(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. 43(3)(c)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F10 Words in Sch. 7 para. 3(4) 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. 43(3)(d)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F11 Words in Sch. 7 para. 3(4) 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. 43(3)(d)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F12 Sch. 7 para. 3(4A) 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. 43(3)(e)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

[F13 3A Where—

(a) only part of a hereditament is situated within an enterprise zone; and

(b) the hereditament is distinguished in the NAV list under Article 42(1B) as partially exempt from rates,

its rateable net annual value shall be so much of its net annual value as is shown in the NAV list as apportioned to that part of the hereditament which is not situated within an enterprise zone.**]**

F13 Sch. 7 para. 3A 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. 43(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments

[F14 4.—(1) This paragraph applies to industrial hereditaments**F15**. . . .

(2) Where a hereditament to which this paragraph applies is distinguished in **[F16**the NAV list**]** as being occupied and used wholly for industrial purposes, its **[F17**rateable net annual value**]** shall be**[F18** subject to sub-paragraph (3)**]** nil **[F19**or such percentage of its net annual value as the Department may by order subject to affirmative resolution specify**]**.

[

F18(3) For the purposes of sub-paragraph (2) the **[F20**rateable net annual value**]** of a hereditament for any year specified in this sub-paragraph shall be the following percentage of its net annual value—

(a) for 2005-2006, 15 per cent.;

(b) for 2006-2007, 25 per cent.;

(c) for 2007-2008, **[F21**30 per cent.**]**;

(d) for 2008-2009, **[F22**30 per cent.**]**;

(e) for 2009-2010, **[F22**30 per cent.**]**;

(f) for 2010-2011, **[F22**30 per cent.**]**.

(4) In sub-paragraph (3) "2005-2006" means the year ending on 31st March 2006 and similar expressions shall be construed accordingly.

(5) The Department may by order subject to affirmative resolution direct that for any percentage specified in sub-paragraph (3) there shall be substituted such other percentage as may be specified in the order.**]]**

F14 1983 NI 10
F15 1994 NI 11
F16 Words in Sch. 7 para. 4(2) 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. 43(5)(a)(i)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
F17 Words in Sch. 7 para. 4(2) 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. 43(5)(a)(ii)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
F18 2004 NI 4
F19 Words in Sch. 7 para. 4(2) inserted (temp. from 14.12.2009 until art. 3(1) of S.I. 2004/703 (N.I. 4) comes into operation) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), **ss. 4(5)**, 19 (with s. 4(4)); S.R. 2009/375, **art. 2(2)**, Sch.
F20 Words in Sch. 7 para. 4(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. 43(5)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
F21 Words in Sch. 7 para. 4(3)(c) substituted (1.4.2007) by Rates (Industrial Hereditaments) (Amendment) Order (Northern Ireland) 2007 (S.R. 2007/1), **art. 2**
F22 Words in Sch. 7 para. 4(3)(d)(e)(f) substituted (4.3.2008) by Rates (Industrial Hereditaments) (Amendment) Order (Northern Ireland) 2008 (S.R. 2008/49), **art. 2**

[[F23]4A.—(1) This paragraph applies to freight-transport hereditaments.

(2) Where a hereditament to which this paragraph applies is distinguished in **[[F24]**the NAV list**]** as being occupied and used wholly for transport purposes, its **[[F25]**rateable net annual value**]** shall be one-quarter of its net annual value.**]**

F23 1983 NI 10
F24 Words in Sch. 7 para. 4A(2) 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. 43(6)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
F25 Words in Sch. 7 para. 4A(2) 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. 43(6)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

4B.—(1) Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in the **[[F26]**NAV list**]** as being occupied and used partly for industrial purposes or transport purposes and partly for other purposes, its **[[F27]**rateable net annual value**]** shall be the aggregate of—

[[F28](za) the relevant percentage (if any) **[[F29]**under paragraph 4**]** of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for industrial purposes;**]**

(a) one quarter of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for transport purposes, if any; and

(b) the whole of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for purposes other than industrial purposes or transport purposes.

(2) For the purposes of this paragraph the property of the Belfast Harbour Commissioners within the limits of the port and harbour of Belfast, as defined by the Belfast Harbour Act 1882, held by the said Commissioners and in their actual occupation for their own use or for public purposes, shall be deemed to be a freight-transport hereditament occupied and used wholly for transport purposes.

F26 Words in Sch. 7 para. 4B(1) 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. 43(7)(a)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F27 Words in Sch. 7 para. 4B(1) 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. 43(7)(b)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

F28 2004 NI 4

F29 Words in Sch. 7 para. 4B(1)(za) substituted (temp. from 14.12.2009 until art. 3(1) of S.I. 2004/703 (N.I. 4) comes into operation) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), **ss. 4(6)**, 19 (with s. 4(4)); S.R. 2009/375, **art. 2(2)**, Sch. 2

Para. 5 rep. by 1994 NI 11

Status:
Point in time view as at 14/12/2009.

Changes to legislation:
Rates (Northern Ireland) Order 1977, SCHEDULE 7 is up to date with all changes known to be in force on or before 30 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.