STATUTORY INSTRUMENTS

1994 No. 1897 (N.I. 11)

The Rates (Amendment) (Northern Ireland) Order 1994

- - - - - - *19th July 1994*

Title and commencement N.I.

1.—(1) This Order may be cited as the Rates (Amendment) (Northern Ireland) Order 1994.

(2) This Order shall come into operation on the expiration of 2 months from the day on which it is made.

Interpretation N.I.

2.—(1) The Interpretation Act (Northern Ireland) 1954[F1] 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 "the principal Order" means the Rates (Northern Ireland) Order 1977[F2].

F1 1954 c. 33 (NI)
F2 1977 NI 28

Effect of alteration in valuation list N.I.

3. In Article 13 of the principal Order (effect of alteration in valuation list)—

(a) in paragraph (1)(c)—

(i) in head (ii) at the beginning there shall be inserted " consists of the revision in that valuation list of an altered hereditament which has been out of occupation on account of structural alterations or ";

(ii) for "paragraph (1A)" there shall be substituted " paragraphs (1A) and (1B) ";

(b) after paragraph (1A) there shall be inserted—

"(1B) Where an alteration falling within paragraph (1)(c) is made by reason of more than one event which are material changes of circumstances, so much of the alteration as is made by reason of each event shall be deemed to have had effect on and after the date of the happening of that event.

(1C) For the purpose of paragraph (1B), the district valuer may, on an application made by any person, issue a certificate specifying the amount of the net annual value ascribed to the hereditament which is attributable to any event which is a material change of circumstances.

(1D) Any person who is aggrieved by any certificate issued by the district valuer under paragraph (1C) may appeal to the Commissioner, and the provisions of Articles 51

to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.” .

Rate rebate for institutions for the disabled N.I.

4.—(1) After Article 31A of the principal Order there shall be inserted—

“**Rate rebates for certain hereditaments used by institutions for the disabled**

31B.—(1) Subject to the provisions of this Article, the Department shall grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to any hereditament which is used wholly or mainly for a qualifying purpose; and a hereditament is used for a qualifying purpose if it is used—

(a) for one or more of the purposes specified in paragraph (3); or

(b) for one or more of those purposes and for purposes ancillary thereto.

(3) The said purposes are—

(a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;

(b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;

(c) the provision of such accommodation or facilities as are mentioned in sub-paragraph (a) or (b) for disabled persons not falling within that sub-paragraph;

(d) the provision of **[**[F3]social care**]** for disabled persons;

(e) the provision of facilities under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945.

(4) The person entitled to a rebate under this Article is the occupier of the hereditament.

(5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.

(6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).

(7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(8) No rebate shall be granted—

(a) for any period before the coming into operation of this Article; or

(b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.

(9) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the rates payable by the occupier.

(10) The amount of a rebate shall be—

(a) in the case of a hereditament used wholly for a qualifying purpose, so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period;

(b) in the case of a hereditament used mainly for a qualifying purpose, so much of the rates chargeable in respect of the relevant part of the hereditament for, or properly apportionable to, the rebate period as is referable to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part or parts of it used for that purpose.

(11) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

(12) In this Article—

"building" includes any part of a building;

"care" without prejudice to paragraph (2)(b), does not include the provision of medical, surgical or dental treatment;

"illness" has the same meaning as in the Health and Personal Social Services (Northern Ireland) Order 1972.".

(2) [F4] . . . . . .

(3) [F4] . . . . . .

Para. (4) rep. by 2002 NI 3

F3 Words in Order substituted (1.4.2009) by Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), ss. 32, 34(3), **Sch. 6 para. 1(1)(a)** (with Sch. 6 para. 1(3)); S.R. 2009/114, **art. 2**

F4 Art. 4(2)(3) repealed (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 16, **Sch. 4**; S.R. 2006/146, **art. 2**

Rate exemption for industrial fishing hereditaments N.I.

5.—(1) In Schedule 11 to the principal Order (properties not to be treated as hereditaments) after entry 3A there shall be inserted—

"3B	Salmon fishings or eel fishings	This entry applies only where the right thereto is regularly exercised by means of a fishing engine of any description, other than a rod and line or hand line, throughout that part of the year during which fishing by means of a fishing engine of that description is permitted by law." .

(2) In Schedule 7 to the principal Order (rateable value of hereditaments)—

(a) in paragraph 4 "other than those mentioned in paragraph (5)" shall be omitted;

(b) paragraph 5 (industrial fishing hereditaments) shall be omitted.

[F5](3) In Schedule 2 to the principal Order (definitions relating to industrial hereditaments)—

(a) in paragraph 1 the definition of "fishing engine" shall be omitted;

(b) paragraph 2(a) shall be omitted.

(4) In Article 2(2) of the principal Order (interpretation) there shall be inserted at the appropriate point in alphabetical order—

““fishing engine” has the meaning assigned to it by section 206 of the Fisheries Act (Northern Ireland) 1966” .

Para. (5) rep. by 2002 NI 3

F5 Art. 5(3) repealed (prosp.) by 2004 NI 4

Article 6—Repeals

N.I.

Schedule—Repeals

Changes to legislation:
There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 1994.