
STATUTORY INSTRUMENTS

1996 No. 3162

The Rates (Amendment) (Northern Ireland) Order 1996

Industrial hereditaments

8.—(1) In Schedule 2 to the principal Order (definitions relating to industrial hereditaments)—

(a) in paragraph 1 for the definition of “industrial hereditament” there shall be substituted—

““industrial hereditament” means a hereditament, exclusive of any part of the hereditament for which the net annual value is apportioned under Article 44(2) as being used for the purposes of a private dwelling, which is occupied and used as—

(a) a mine or quarry; or

(b) subject as provided in this Schedule, a factory;”;

(b) after paragraph 2(a) there shall be inserted—

“**2A.** For the purposes of sub-paragraph (b) of the definition of “industrial hereditament”—

(a) a hereditament shall be deemed not to be occupied and used as a factory if it is primarily occupied and used for any of the following purposes, or for a combination of any such purposes—

(i) the purposes of a retail shop;

(ii) the purposes of distributive wholesale business;

(iii) the purposes of storage;

(iv) the purposes of a public supply undertaking;

(v) any other purposes whether or not similar to any of the foregoing, which are not those of a factory;”.

(2) After paragraph 2(2) of Schedule 14 to the principal Order (distinguishment of industrial hereditaments) there shall be inserted—

“(3) The Department may, by order subject to negative resolution, substitute for the amount of net annual value specified in sub-paragraph (2)(b) such amount as may be specified in the order.”.