

---

STATUTORY INSTRUMENTS

---

**1998 No. 3164**

**The Rates (Amendment) (Northern Ireland) Order 1998**

**Sporting rights**

- 9.—(1) In Schedule 10 to the principal Order (hereditaments)—
- (a) entry 2 shall be omitted;
  - (b) in entry 3 for “rights of” there shall be substituted “a right of fowling, shooting, taking or killing game or rabbits, or”;
  - (c) in entry 8 at the end there shall be added “except any right excluded from entry 3”.
- (2) In Schedule 12 to the principal Order (basis of valuation) at the end of Part I there shall be inserted—

**“PART IA  
SPORTING RIGHTS**

- 1.—(1) This paragraph applies where—
- (a) a hereditament consists wholly or in part of land on which a right of sporting is exercisable; and
  - (b) the right is not severed from the occupation of the land.
- (2) For the purposes of determining the net annual value of the hereditament, the rent at which the hereditament might reasonably be expected to let shall be estimated as if the right of sporting did not exist.
- (3) In this paragraph “right of sporting” means a right of fowling, shooting, taking or killing game or rabbits, or fishing.”.