

SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- 44.**—(1) Amend paragraph 4 of Schedule 8 (incidence of rates) as follows.
- (2) In sub-paragraph (1)—
- (a) for “if the rateable value is reduced” substitute “ if the amount payable by way of rates is reduced in consequence of the alteration; ”
 - (b) for “if the rateable value is increased” substitute “ if the amount payable by way of rates is increased in consequence of the alteration ”;
 - (c) omit the words “at the rate in the pound current for the time being”.
- (3) After sub-paragraph (1) insert the following sub-paragraph—
- “(1A) For the purposes of sub-paragraph (1)(a) the rateable value of a hereditament is altered if—
- (a) the rateable net annual value or the rateable capital value is altered;
 - (b) the hereditament becomes liable, or ceases to be liable, to be valued upon an estimate of its net annual value or its capital value.”.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 44.