***Status:*** *Point in time view as at 16/03/2006. This version of this Order contains provisions that are not valid for this point in time.*
***Changes to legislation:*** *There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006. (See end of Document for details)*

STATUTORY INSTRUMENTS

# 2006 No. 611 (N.I. 4 )

# NORTHERN IRELAND

## The Rates (Capital Values, etc.) (Northern Ireland) Order 2006

*Made - - - - 8th March 2006*
*Coming into operation in accordance with Article 1(2) and (3)*

At the Court at Buckingham Palace, the 8th day of March 2006

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order in Council has been approved by resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1(1) of the Schedule to the Northern Ireland Act 2000 (c. 1) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:–

## PART I

INTRODUCTORY

### Title and commencement

**1.**—(1) This Order may be cited as the Rates (Capital Values, etc.) (Northern Ireland) Order 2006.

(2) This Article and Articles 2 and 15 shall come into operation on the expiration of 7 days from the day on which this Order is made.

(3) Except as provided by paragraph (2), this Order shall come into operation on such day or days as the Department may by order appoint.

**Subordinate Legislation Made**

**P1** Art. 1(3) power fully exercised: 1.4.2006 appointed by S.R. 2006/146, **art. 2**

### Interpretation

**2.**—(1) The Interpretation Act (Northern Ireland) 1954 (c. 33) applies to this Order as it applies to an Act of the Assembly.

(2) In this Order—

"the Commissioner" has the same meaning as in the principal Order;

"the Department" means the Department of Finance and Personnel;

"district" means a local government district;

"district valuer" has the same meaning as in the principal Order;

"dwelling-house" shall be construed in accordance with paragraph 1 of Schedule 1;

"hereditament" has the same meaning as in the principal Order;

"the principal Order" means the Rates (Northern Ireland) Order 1977 (NI 28);

"private garage" has the meaning given by paragraph 2 of Schedule 1;

"private storage premises" has the meaning given by paragraph 3 of Schedule 1;

"statutory provision" has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33).

VALID FROM 01/04/2006

## PART II

CAPITAL VALUE

### Application of this Part

**3.**—(1) Subject to paragraph (2), this Part applies to the following hereditaments—

(a) any dwelling-house;

(b) any hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling;

(c) any private garage;

(d) any private storage premises.

(2) If the Commissioner or the district valuer considers that a hereditament which is not in use will when next in use fall within any sub-paragraph of paragraph (1), the hereditament shall be deemed for the purposes of this Part to be in use and to fall within that sub-paragraph.

(3) Schedule 1 (which makes further provision for the purposes of this Part) shall have effect.

### "Capital value"

**4.** Schedule 2 (which makes provision for determining the capital value of a hereditament for the purposes of this Part) shall have effect.

### Publication of capital values

**5.**—(1) The Commissioner may publish the capital value of any hereditament to which this Part applies.

(2) In the case of a hereditament which falls within Article 3(1)(b), the Commissioner may publish only its domestic capital value.

(3) In paragraph (2) "domestic capital value" means that portion of the capital value which can reasonably be regarded as attributable to the use of the hereditament for the purposes of a private dwelling.

(4) The Commissioner may publish such particulars in addition to the capital value or domestic capital value of the hereditament as the Department may determine.

**Publication of list of total published values for each district**

**6.** The Commissioner may publish a list of the total of—

(a) the capital values published under Article 5(1); and

(b) the domestic capital values published under Article 5(2),

in respect of each district in which the hereditaments are situated.

**Revision of capital values, etc., by the Commissioner**

**7.** The Commissioner may revise—

(a) any value or particulars published under Article 5;

(b) any list published under Article 6,

and may publish the revised value, particulars or list.

**Manner and form of publication**

**8.** The manner and form of publication under this Part shall be determined by the Department.

VALID FROM 01/04/2006

# PART III

## RELIEFS

**Increased reduction of rates for certain hereditaments used for recreation**

**9.** In Article 31 of the principal Order (percentage reduction of rates on certain hereditaments used for recreation)—

(a) in paragraph (3); and

(b) in paragraph (4),

for "65" substitute " 80 ".

**Repayment and recovery of hardship relief**

**10.**—(1) Article 33B of the principal Order (hardship relief) shall be amended as follows.

(2) In paragraph (1)—

(a) for the word "remit" there shall be substituted the word " repay ";

(b) the words "which a person is liable to pay" shall cease to have effect;

(c) in sub-paragraph (b), for the words "remission that" there shall be substituted the words " repayment a ".

(3) In paragraph (2)—

(a) for the words "paragraph (1)" there shall be substituted the words " this Article "reduce" includes remit, ";

(b) after the word "payable" there shall be inserted the words " or paid ";

(c) after the word "prescribed" there shall be added the words " and "repay" means repay in whole or in part ".

(4) In paragraph (4)—

(a) in sub-paragraph (a), for the word "remission" there shall be substituted the word " repayment ";

(b) in sub-paragraph (b), for the word "remission" there shall be substituted the word " repayment ";

(c) after sub-paragraph (b) there shall be added the words

"; and

(c) provide for so much of any reduction or repayment under this Article as contravened a Community obligation to be recoverable from the person mentioned in paragraph (1) as if it were a debt due to the Department on account of a rate leviable on him".

**Certain hereditaments to be wholly exempt from rates**

**11.**—(1) After Article 41 of the principal Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes) there shall be inserted the following Article—

"**Distinguishment in valuation list of hereditaments occupied by certain bodies and used or made available for use for charitable purposes**

**41A.**—(1) There shall be distinguished in the valuation list as wholly exempt from rates any hereditament to which paragraph (2) applies which is occupied by a body which is not established or conducted for profit if the body is—

(a) listed in Schedule 13A; or

(b) a member of, or affiliated to, a body listed in Schedule 13A.

(2) This paragraph applies to a hereditament—

(a) which the Commissioner or the district valuer is satisfied is to a substantial extent used or made available for use for purposes which are declared by the Recreational Charities Act (Northern Ireland) 1958 (c. 16) to be charitable or are otherwise charitable—

(i) where the use is by the occupying body, subject to charges, if any, not more than necessary to defray reasonable expenses actually incurred by the body by reason of that use; or

(ii) where the use is not by that body, for a consideration, if any, not more than necessary to defray such expenses; and

(b) which is not a hereditament—

(i) to which Article 31 (reduction of rates on certain hereditaments used for recreation) or Article 41(2)(e) (exemption for recreational charities) applies; or

(ii) on which a person may under a licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail; or

(iii) in respect of which a club is registered under the Registration of Clubs (Northern Ireland) Order 1996 (NI 23).

(3) Schedule 13A (listed bodies for purposes of this Article) shall have effect.

(4) The Department may by order made subject to affirmative resolution amend Schedule 13A by—

(a) adding any body which is not established or conducted for profit;

(b) omitting, or altering the description of, any body.

(5) Article 41(9) shall apply to any reference in this Article or Schedule 13A to a body or to a hereditament of a description mentioned in paragraph (2) as it applies to any reference to a body in that Article or to a hereditament of a description mentioned in paragraph (2)(a) to (e) of that Article.

(6) Expressions used in paragraph (2)(b)(ii) and in the Licensing (Northern Ireland) Order 1996 (NI 22) have the same meaning in paragraph (2)(b)(ii) as in that Order.".

(2) After Schedule 13 to the principal Order (hereditaments excluded from exemption) there shall be inserted as Schedule 13A the Schedule set out in Schedule 3.

**Repeal of Article 41(2)(f) of principal Order with savings, etc.**

**12.**—(1) Article 41(2)(f) of the principal Order (exemption for certain hereditaments used to an extent of not less than ten per cent. for certain charitable purposes) shall cease to have effect.

(2) Any hereditament which, immediately before the commencement of paragraph (1), was distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order shall continue to be distinguished as exempt to that extent while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(3) Where the Commissioner or the district valuer is satisfied that a hereditament should have been distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order immediately before the commencement of paragraph (1), he shall distinguish the hereditament, or cause it to be distinguished, in the valuation list as exempt from rates to the extent that it should have been so distinguished immediately before the commencement of paragraph (1) while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(4) Where the Commissioner or the district valuer is satisfied that a hereditament ("the replacement hereditament") is used by a body as a replacement for a hereditament which—

(a) is no longer occupied by that body; and

(b) is or was distinguished to any extent as exempt from rates,

he shall distinguish, or cause to be distinguished, the replacement hereditament in the valuation list as exempt from rates to that extent while the replacement hereditament remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(5) In paragraph (4)(b) "is or was distinguished" means—

(a) is or should be distinguished in the valuation list under paragraph (3); or

(b) was immediately before the commencement of paragraph (1) distinguished in the valuation list by virtue of Article 41(2)(f) of the principal Order.

(6) Article 41(9) of the principal Order shall apply to any reference in this Article to a body or to a hereditament of a description mentioned in this Article as it applies to any reference to a body in that Article or to a hereditament of a description mentioned in paragraph (2)(a) to (e) of that Article.

(7) In the principal Order—

(a) in Article 31(2)(c)—

(i) "or (f)" shall cease to have effect;

(ii) at the end add " or by virtue of Article 12(2), (3) or (4) of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 ";

(b) in Article 41—

(i) in paragraph (3)(a), for "(e), or (f)" there shall be substituted " or (e) ";

(ii) in paragraph (4), for "(e), or (f)" there shall be substituted " or (e) ";

(iii) in paragraph (9), for "to (f)" there shall be substituted " to (e) ".

(8) In Schedule 7 to the principal Order—

(a) in paragraph 3(a), for ", (e), or (f)" there shall be substituted " or (e) ";

(b) paragraph 3 shall be renumbered as sub-paragraph (1) of that paragraph and after it there shall be inserted the following sub-paragraphs—

"(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 valuation list by virtue of Article 12(2) of the 2006 Order,

its rateable value shall continue to be the same proportion of its net annual value as it was immediately before the relevant date.

(3) Where a hereditament is distinguished in the valuation list as exempt from rates by virtue of Article 12(3) of the 2006 Order, its rateable value shall be the same proportion of its net annual value as it would have been immediately before the relevant date if it had been distinguished under Article 41(2)(f).

(4) Where a hereditament is distinguished in the valuation list by virtue of paragraph (4) of Article 12 of the 2006 Order, its rateable value shall be the same proportion of its net annual value as the rateable 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.

(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.".

# PART IV

## MISCELLANEOUS

VALID FROM 01/04/2006

**Duties of public bodies with respect to alterations in valuation list**

**13.**—(1) In paragraph (1) of Article 57 of the principal Order (duties of public bodies with respect to alterations in valuation list), for the words from "information" to "or not)" there shall be substituted the words " relevant information comes to the notice of a public body ".

(2) For paragraph (2) of that Article there shall be substituted the following paragraph—

"(2) In this Article—

"inform" includes, in relation to a public body, giving relevant information in the possession or control of that body;

"public body" means—

(a) a body established by or under a statutory provision; or

(b) a department of the Government of the United Kingdom;

"relevant information" means information which is relevant to a decision whether to alter a valuation list;

"valuation list" includes a valuation list which has been issued but which has not yet come into force.".

VALID FROM 01/04/2006

**Application of Articles 57 to 60 of the principal Order**

**14.**—(1) Articles 57 to 60 of the principal Order shall apply for the purposes of Part II subject to the following modifications.

(2) Article 57 (duties of public bodies with respect to alterations in valuation list) shall apply as if the definition of "relevant information" in paragraph (2) included information which is relevant to the determination or revision of the capital value of a hereditament under Part II.

(3) Article 59 (power to call for returns) shall apply to the determination or revision of the capital value of a hereditament under Part II as it applies to the making of a new valuation list or the revision of the valuation list as if in paragraphs (1) and (2)—

(a) for the words "occupier, owner or" there were substituted the words " Northern Ireland Housing Executive, a district council, or the occupier, the person entitled to possession or the "; and

(b) for the words "on all" there were substituted the word " more ".

(4) In Article 60 (offences) references to Article 58 or to Article 59 are to that Article as it applies by virtue of this Article.

(5) In this Article "capital value" includes domestic capital value.

**Transitional provisions, etc.**

**15.**—(1) The Department may by regulations make such transitional or consequential provision, or such savings, as it considers necessary or expedient for the purposes of or in connection with the coming into operation of any provision of this Order.

(2) Regulations under this Article shall be subject to negative resolution.

VALID FROM 01/04/2006

**Repeals**

**16.** The statutory provisions set out in Schedule 4 are hereby repealed to the extent specified in the second column of that Schedule.

*A.K. Galloway*
Clerk of the Privy Council

VALID FROM 01/04/2006

# SCHEDULES

## SCHEDULE 1

Article 3(3)

### DEFINITION OF "DWELLING-HOUSE", ETC.

**1.**—(1) Subject to sub-paragraph (2), Schedule 5 to the principal Order (definition of "dwelling-house", etc.) shall have effect for the purposes of Part II of this Order as it has effect for the purposes of the principal Order.

(2) For the purposes of this Order, Schedule 5 to the principal Order (definition of "dwelling-house", etc.) shall have effect as if—

(a) in paragraph 2 there were added after sub-paragraph (4)—

"(5) The following shall be deemed not to be used for the purposes of a private dwelling—

(a) so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 as is not in the occupation of the site operator;

(b) a caravan pitch which is a separate hereditament in the circumstances mentioned in that sub-paragraph but in relation to which the district valuer has not exercised the power conferred by that sub-paragraph;

(c) a caravan pitch which is entered separately in the valuation list following an application under sub-paragraph (2) of that paragraph.";

(b) in paragraph 3(a) and (b), after the word "garden," there were inserted the words " park, pleasure ground, ";

(c) in paragraph 4(2), for the words "the hereditament, to the extent of so much of its net annual value as is apportioned to that part," there were substituted the words " that part ";

(d) after paragraph 4 there were inserted—

"**4ZA.**—(1) A hereditament or part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if it is—

(a) held by the Secretary of State for the purposes of armed forces accommodation; and

(b) situated within the perimeter of a military establishment.

(2) In this paragraph "military establishment" means an establishment used by any of Her Majesty's forces.";

(e) paragraph 4A were omitted;

(f) in paragraph 5 sub-paragraph (d) were omitted.

(3) For the purposes of this Order, the principal Order shall have effect as if paragraph 2(3) of Part XIII of Schedule 12 to the principal Order were omitted.

**2.**—(1) In this Order "private garage" means, subject to sub-paragraph (2), a hereditament which is used wholly or mainly for the accommodation of a motor vehicle.

(2) For the purposes of sub-paragraph (1) a hereditament which is used—

(a) for the purposes of a trade or business; or

(b) by a charity, a public body or any other body that is not established or conducted for profit,

is not a private garage.

(3) In sub-paragraph (2)—

"charity" means a body established for charitable purposes only;

"public body" means—

(a) a body established by or under a statutory provision; or

(b) a department of the Government of the United Kingdom.

**3.**—(1) In this Order "private storage premises" means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage of domestic articles belonging to the residents.

(2) In sub-paragraph (1)—

"domestic articles" means—

(a) household stores and other articles for domestic use;

(b) light vehicles, whether mechanically-propelled or not;

"residents" means persons residing in the dwelling-house or dwelling-houses referred to in sub-paragraph (1).

**4.**—(1) The Department may by regulations modify paragraphs 1 to 3.

(2) In sub-paragraph (1) "modify" has the same meaning as in the principal Order.

(3) Regulations shall not be made under this paragraph unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.

SCHEDULE 2 Article 4.

CAPITAL VALUE

. . . . . .

SCHEDULE 3 Article 11(2)

SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 13A

"SCHEDULE 13A

LISTED BODIES FOR PURPOSES OF ARTICLE 41A

Ancient Order of Hibernians

Apprentice Boys of Derry

Grand Lodge of Freemasons of Ireland

Grand Orange Lodge of Ireland

Independent Loyal Orange Institution

Order of the Knights of St. Columbanus

Royal Antediluvian Order of Buffaloes

Royal Black Institution.".

SCHEDULE 4 Article 16.

REPEALS

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**EXPLANATORY NOTE**

*(This note is not part of the Order)*
Part I of this Order is introductory.
Part II of this Order makes provision for the publication of the capital value (determined in accordance with Schedule 2) of certain hereditaments (principally dwelling-houses).
Part III of this Order amends provisions of the Rates (Northern Ireland) Order 1977 relating to rating reliefs. The amendments include an increase from 65 per cent. to 80 per cent. in the reduction of rates on certain hereditaments used for recreation (Article 9) and complete exemption from rates for certain hereditaments occupied by bodies listed in Schedule 13A to that Order and used or made available for use for charitable purposes (Article 11).
Part IV contains miscellaneous provisions.

**Status:**
Point in time view as at 16/03/2006. This version of this Order contains provisions that are not valid for this point in time.

**Changes to legislation:**
There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006.