
STATUTORY INSTRUMENTS

2006 No. 611

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

PART III

RELIEFS

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.”.