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STATUTORY RULES OF NORTHERN IRELAND

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**2003 No. 30**

**Valuation for Rating (Decapitalisation Rate) Regulations (Northern Ireland) 2003**

**Interpretation**

**2.—(1)** In these Regulations—

“the 1977 Order” means the Rates (Northern Ireland) Order 1977;

“capital value”, in relation to a hereditament, has the same meaning as in paragraph 3 of Part 1 of Schedule 12 to the 1977 Order;

“church property” means any premises to the extent that they fall within Article 41(2)(b) of the 1977 Order;

“contractor’s principle” means the method of ascertaining the net annual value of a hereditament by reference to the actual or notional cost of constructing it or providing it or to its capital value;

“decapitalisation rate” means the percentage rate which is applied to the actual or notional cost of construction or provision or to the capital value of any hereditament for the purpose of the contractor’s principle;

“defence hereditament” means a hereditament which is occupied or, if unoccupied, owned by the Secretary of State for Defence;

“hereditament” means any hereditament or any part of it.

**(2)** In these Regulations “educational establishment” means any hereditaments—

(a) which are constructed or adapted for use, and which are wholly or mainly used, for the purposes of—

(i) a school within the meaning of Article 2(2) of the Education and Libraries (Northern Ireland) Order 1986(1);

(ii) an institution of further education within the meaning of Article 2(2) of the Further Education (Northern Ireland) Order 1997(2) which is managed by—

(a) an education and library board; or

(b) a body not established for profit; or

(iii) a higher education institution within the meaning of Article 30(3) of the Education and Libraries (Northern Ireland) Order 1993(3); or

(b) which consist of premises with respect to which a person is registered under Article 118(1)(b) of the Children (Northern Ireland) Order 1995(4) and which are wholly or mainly used for the purpose of providing day care for children who have attained the age of two.

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(1) S.I.1986/594 (N.I. 3)  
(2) S.I. 1997/1772 (N.I. 15)  
(3) S.I. 1993/2810 (N.I. 12)  
(4) S.I. 1995/775 (N.I. 12)

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(3) In these Regulations “healthcare property” means any hereditament constructed or adapted wholly or mainly either–

- (a) for the reception or treatment of persons suffering from any illness, injury or infirmity; or
- (b) as a maternity home,

and used for such a purpose.

(4) Any reference in these Regulations to hereditaments used for any particular purpose includes a reference to hereditaments which are not for the time being in use but which when last in use were used for that purpose.