

## SCHEDULE 2

Article 2(2)

### Amendments to subordinate legislation

#### PART 1

1. In Order 78, in Rule 2(2)(a) of the Rules of the Supreme Court (Northern Ireland) 1980<sup>(1)</sup> for “annual value” there shall be substituted “capital value, net annual value or both as the case may be”.

#### PART 2

2. The County Court Rules (Northern Ireland) 1981<sup>(2)</sup> shall be amended as follows—
- (a) in Order 24, Rule 17 for “valuation list” there shall be substituted “capital value list or NAV list”;
  - (b) in Appendix 1 (forms)—
    - (i) Form 11 for “the annual value of such premises does not exceed £500;” substitute—
      - “the value of such premises does not exceed—
      - (i) in the case where the premises have a net annual value, £4,060;
      - (ii) in the case where the premises have a capital value, £400,000and where the premises have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;
    - (ii) Forms 20, 21, 22, 23 and 34 for “does not exceed £500 in annual value.” substitute—
      - “the value of the land does not exceed—
      - (i) in the case where the land has a net annual value, £4,060;
      - (ii) in the case where the land has a capital value, £400,000.and where the land has a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;
    - (iii) Form 24 for paragraph 3 substitute—
      - “3. The value of the lands does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
    - 4. The lands are situate in whole or in part within the aforesaid Division.”;
  - (iv) Form 25 for paragraph 4 substitute—
    - “4. The value of the lands does not exceed—
    - (i) in the case where the lands have a net annual value, £4,060;
    - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.

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(1) S.R. 1980 No. 346

(2) S.R. 1981 No. 225

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5. The said lands are situate within the aforesaid Division.”;
- (v) Form 26 for paragraph 4 substitute—
- “4. The value of the said lands does not exceed—
- (i) in the case where the lands have a net annual value, £4,060;
- (ii) in the case where the lands have a capital value, £400,000
- and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
5. The said lands are situate in whole or in part within the Division aforesaid.”;
- (vi) Form 27 for paragraph 4 substitute—
- “4. The value of the lands to which the suit relates does not exceed—
- (i) in the case where the lands have a net annual value, £4,060;
- (ii) in the case where the lands have a capital value, £400,000
- and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
5. The said lands are situate in whole or in part within the Division aforesaid.”;
- (vii) Form 28 for paragraph 3 substitute—
- “3. The purchase money of the property, the subject-matter of this suit, does not exceed £45,000 [or as respects a letting, the value of the lands does not exceed—
- (i) in the case where the lands have a net annual value, £4,060;
- (ii) in the case where the lands have a capital value, £400,000
- and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied]
4. [The said lands are situate in whole or in part within the Division aforesaid.]”;
- (viii) Form 29 for “the annual value of the lands the subject-matter of this suit does not exceed £500” substitute—
- “the value of the lands the subject-matter of this suit does not exceed—
- (i) in the case where the lands have a net annual value, £4,060;
- (ii) in the case where the lands have a capital value, £400,000
- and where the lands have a net annual value and a capital value, that both conditions in paragraphs (i) and (ii) are satisfied”;
- (ix) Form 31 for “The annual value of the said lands, the subject-matter of this suit, does not exceed £500” substitute—
- “The value of the said lands, the subject-matter of this suit, does not exceed—
- (i) in the case where the lands have a net annual value, £4,060;
- (ii) in the case where the lands have a capital value, £400,000
- and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;

- (x) Form 32 for “The annual value of the lands to which this suit relates does not exceed £500” substitute—
  - “The value of the lands to which this suit relates does not exceed—
    - (i) in the case where the lands have a net annual value, £4,060;
    - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
- (xi) Form 33 omit “or in annual value £500”;
- (xii) Form 71—
  - (aa) for “the annual value of the lands to which this suit relates does not exceed £500, and the said suit [having stood adjourned until the day of 19 , at and] having come on this day to be heard” substitute—
    - “the value of the lands to which this suit relates does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.
    - And the said suit [having stood adjourned until the day of 19 , at and] having come on this day to be heard”;
  - (bb) for “the annual value of the lands to which this suit relates does not exceed £500;” substitute—
    - “the value of the lands to which this suit relates does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000,and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”
- (xiii) Forms 72,73,74,75,76,77 and 79
  - (aa) for “the annual value of the lands to which this suit relates does not exceed £500;” the first time it appears substitute—
    - “the value of the lands to which this suit relates does not exceed —
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”;
  - (bb) for “the annual value of the lands to which this suit relates does not exceed £500;” the second time it appears substitute—
    - “the value of the lands to which this suit relates does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000;and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied.”
- (xiv) In Forms 151 and 152—

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- (aa) for “the annual value of the subject-matter of this suit so far as it consists of land does not exceed £500;” substitute—  
“the value of the subject-matter of this suit so far as it consists of land does not exceed—
  - (i) in the case where the lands have a net annual value, £4,060;
  - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied;”;
- (bb) for “the annual value of the lands to which this suit relates does not exceed £500;” substitute—  
“the value of the lands to which this suit relates does not exceed—
  - (i) in the case where the lands have a net annual value, £4,060;
  - (ii) in the case where the lands have a capital value, £400,000and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied;”;
- (c) in Appendix 2—
  - (i) in Part III—
    - (aa) in Table 1 for “(i) does not exceed £500” substitute—  
“(a) does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000;and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
    - (bb) in Table 1 for “(ii) exceeds £500” substitute—  
“(b) exceeds—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000;and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied;”;
    - (cc) in Table 2 for “(i) does not exceed £500” substitute—  
“(c) does not exceed—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000;and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;
    - (dd) in Table 2 for “(ii) exceeds £500” substitute—  
“(d) exceeds—
      - (i) in the case where the lands have a net annual value, £4,060;
      - (ii) in the case where the lands have a capital value, £400,000;and where the lands have a net annual value and a capital value, both conditions in paragraphs (i) and (ii) are satisfied”;

- (ii) in Part VIII—
  - (aa) in paragraph 3 after “be taken to be” insert “0.0163 times their capital value or”;
  - (bb) in paragraph 4 for “1972” insert “1977” and for “forty times the amount which the Commissioner of Valuation certifies would be entered in the valuation list as its net annual value” there shall be substituted “0.0652 times or forty times the amount which the Commissioner of Valuation certifies would be entered in a valuation list as its capital or net annual value respectively”.

### PART 3

- 3. The Planning Blight Regulations (Northern Ireland) 1989<sup>(3)</sup> shall be amended as follows—
  - (a) in the Schedule, for “£2,250” where it appears there shall be substituted “£2,100,000”

### PART 4

- 4. The Housing Investment Trusts (Assured Tenancies) Regulations (Northern Ireland) 1996<sup>(4)</sup> shall be amended as follows—
  - (a) in Part I of the Schedule—
    - (i) in paragraph 2—
      - (aa) in the heading for the words “net annual” substitute “capital”;
      - (bb) for “net annual value” there shall be substituted “capital value”;
      - (cc) for “£750” there shall be substituted “£750,000”;
    - (ii) in paragraph 3, for “two-thirds” there shall be substituted “0.1087 per cent.”.
  - (b) in Part II of the Schedule—
    - (i) for part heading “Net Annual Values” there shall be substituted “Capital Values”;
    - (ii) in paragraph 9(1)—
      - (aa) for “net annual value” there shall be substituted “capital value”;
      - (bb) in sub-head (a) for “net annual value”, in both places where it occurs, there shall be substituted “capital value” and for “the valuation list” there shall be substituted “a capital value list”;
      - (cc) in sub-head (b) for “net annual value” there shall be substituted “capital value”;
    - (iii) in paragraph 10—
      - (aa) for “net annual value”, wherever it occurs, there shall be substituted “capital value”;
      - (bb) for “valuation list” wherever it occurs there shall be substituted “a capital value list”.
    - (iv) after paragraph 10 insert—
      - “(11) In these Regulations—

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<sup>(3)</sup> S.R. 1989 No. 129

<sup>(4)</sup> S.R. 1996 No. 537

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- (a) “capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;
- (b) “capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977.”.

## PART 5

5. The Valuation for Rating (Decapitalisation Rate) Regulations (Northern Ireland) 2003(5) shall be amended as follows—

- (a) in regulation 2(1) for the definition of “capital value” substitute “in relation to a hereditament means the price which a willing seller would reasonably expect to realise for the fee simple absolute in possession in the hereditament, in its actual state and with vacant possession, at the time by reference to which the estimate of net annual value falls to be made, on the assumption that there was then an adequate supply of similar properties available to meet a reasonable demand”;
- (b) in regulation 3, for “valuation” there shall be substituted “NAV”.

## PART 6

6. The Valuation (Electricity) Order (Northern Ireland) 2003(6) shall be amended as follows—

- (a) In Article 2 (interpretation) in the appropriate places insert—
  - ““capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;
  - “capital value list” has the meaning given by Article 40(1)(b) of the Rates (Northern Ireland) Order 1977;
  - “net annual value” means net annual value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Articles 39 and 39A of that Order;
  - “NAV list” has the meaning given by Article 40(1)(a) of the Rates (Northern Ireland) Order 1977.”
- (b) For Articles 9(1) and (2) substitute—

“9.—(1) The net annual value of the hereditaments occupied by the Company and specified in Part A of the Schedule shall, for the year ending on 31st March 2008 and for each subsequent year, be apportioned among the districts of district councils in accordance with the formula—

$$A \times \left[ \frac{B}{(0.81321) + C} \right]$$

where—

A is the net annual value of the hereditaments occupied by the Company and specified in Part A of the Schedule, determined in accordance with Article 6 or 7 for the year in question;

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(5) S.R. 2003 No. 30  
 (6) S.R. 2003 No. 77

*B* is the total net annual values for the year in question in the district in respect of which the apportionment is being made;

*C* is the total capital values for the year in question in the district in respect of which the apportionment is being made;

*D* is the total net annual values in the NAV list for the year in question;

*E* is the total capital values in the capital value list for the year in question.

(2) For the purposes of paragraph (1) the totals of net annual values there mentioned shall, for any year, be taken to be those totals as ascertained from the NAV list in force or coming into force on 1<sup>st</sup> April with which that year commences, as in force on that day, but excluding the amounts shown in that list as the net annual values of hereditaments occupied by public supply undertakings or holders of licences or exemptions and (to the extent that they are distinguished in that list as wholly or partially exempt from rates) the amounts shown in that list as the net annual values of hereditaments wholly or partially exempt from rates.”.

## PART 7

7. The Valuation (Telecommunications) Regulations (Northern Ireland) 2003(7) shall be amended as if in regulation 2(b) for “valuation” there shall be substituted “NAV”.

## PART 8

8. The Valuation (Natural Gas Undertaking) Regulations (Northern Ireland) 2004(8) shall be amended as if in regulation 2(b) for “valuation” there shall be substituted “NAV”.

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(7) S.R. 2003 No. 93

(8) S.R. 2004 No. 462