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STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART III

VALUATION

The Valuation Office

The Commissioner, district valuers and the Valuation Office

36.—(1) The head of the Department—

(a) shall appoint an officer of the Department as the Commissioner of Valuation for Northern Ireland (in this Order referred to as “the Commissioner”); and

(b) may appoint such an officer as a deputy to act in the stead of the Commissioner.

(2) For the purposes of this Order, Northern Ireland shall be divided into such valuation districts as the Commissioner may determine, and, in respect of each such district, the Department shall appoint an officer of the Department as the district valuer.

(3) With the approval of the Commissioner any district valuer may act in the stead of any other district valuer.

(4) The Department shall continue to maintain the offices of the Commissioner known as the Valuation Office, and shall appoint such officers to the Valuation Office as the Department considers necessary for the purpose of assisting in the discharge of any functions of the Commissioner and of district valuers.

(5) Without prejudice to the functions conferred on district valuers by this Order, the Commissioner shall supervise the officers appointed under paragraph (4), and district valuers, and may assign to them their functions.

Para. (6) rep. by 1982 NI 6

[^{F1}The Valuation Tribunal

F1 [Art. 36A](#) and the preceding cross heading inserted (23.11.2006 for certain purposes, otherwise 1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), [29\(1\)](#); S.R. 2006/464, [art. 2\(1\)](#), (4), Sch. 1

The Valuation Tribunal

36A.—(1) There shall be a tribunal to be known as the Northern Ireland Valuation Tribunal which shall exercise the jurisdiction conferred on it by this Order or any other statutory provision.

(2) In this Order “the Valuation Tribunal” means the Northern Ireland Valuation Tribunal.

(3) Schedule 9B (which makes further provision about the Valuation Tribunal) shall have effect.]

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Valuations

Hereditaments

37.—(1) Properties of the descriptions specified in Schedule 10 shall, except in so far as they are required by virtue of paragraph (2) not to be treated as hereditaments, be hereditaments for the purposes of this Order.

(2) Subject to the supplementary provisions set out in column 3 of Schedule 11 in relation to any entry numbered in column 1 of that Schedule, the properties specified in column 2 of that Schedule in relation to that entry shall not be treated as hereditaments for the purposes of this Order.

(3) The Department may, by order made subject to affirmative resolution, amend Schedule 11 by—

- (a) adding or omitting any entry; or
- (b) altering the provisions set out, or the description of any property specified, in relation to any entry.

[^{F2}(4) Regulations may provide that in prescribed cases—

- (a) anything which would (apart from the regulations) be one hereditament shall be treated as more than one hereditament;
- (b) anything which would (apart from the regulations) be more than one hereditament shall be treated as one hereditament.]

[^{F3}(5) Regulations under paragraph (4) may include rules for ascertaining—

- (a) whether the different hereditaments or the one hereditament (as the case may be) shall be treated as occupied or unoccupied;
- (b) who shall be treated as the owner or occupier of the different hereditaments or the one hereditament (as the case may be).]

F2 1996 NI 25

F3 Art. 37(5) added (3.11.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 17, 19, Sch. 1 para. 3

[^{F4}Crown property

37A.—(1) The provisions of this Order and of any statutory instrument made under it shall apply to the Crown as they apply to other persons.

(2) Accordingly, liability to rates in respect of a hereditament is not affected by the fact that—

- (a) the hereditament is occupied by the Crown or by a person acting on behalf of the Crown or is used for Crown purposes, or
- (b) the Crown or a person acting on behalf of the Crown is the owner of the hereditament[^{F5} or is entitled to possession of it].

(3) In this Article “statutory instrument” has the meaning assigned to it by section 1(d) of the Interpretation Act (Northern Ireland) 1954.]

F4 1998 NI 22

F5 2004 NI 4

Valuations

38.—(1) The Commissioner and the district valuers shall conduct, in accordance with the provisions of this Order,—

- (a) such general revaluations of hereditaments as are necessary for the preparation of new valuation lists under Article 45; and
- (b) such other valuations as are necessary for the discharge of the functions of the Commissioner or the district valuer under any other provision of this Order.

(2) Subject to any regulations under Article 37(4), to paragraph (3) and to any other statutory provision, every hereditament shall be separately valued.

(3) Notwithstanding anything contained in paragraph (2), the Commissioner, or the district valuer with the approval of the Commissioner, may, if he thinks it proper to do so having regard to the circumstances of the case,—

- (a) value contiguous hereditaments in the occupation of one and the same occupier as a single hereditament, notwithstanding that they are held under different titles;
 - (b) where a hereditament comprises two or more parts capable of separate occupation, although in the same occupation, value the several parts as separate hereditaments;
- and where hereditaments or parts of a hereditament are valued as mentioned in sub-paragraph (a) or (b), they shall be treated as a single hereditament, or, as the case may require, as separate hereditaments, for all the other purposes of this Order.

Basis of valuation

39.—^[F6](1) For the purposes of this Order every hereditament shall, except as provided by paragraphs (1A) to (1C), be valued upon an estimate of its net annual value.

(1A) For the purposes of this Order the following hereditaments shall be valued upon an estimate of their capital value—

- (a) any dwelling-house;
- (b) any private garage;
- (c) any private storage premises.

(1B) For the purposes of this Order, every hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be valued upon an estimate both of its net annual value and of its capital value.

(1C) For the purposes of paragraphs (1A) and (1B), any hereditament—

- (a) which is not in use; and
- (b) which the Commissioner or the district valuer considers will, when next in use, fall within any sub-paragraph of paragraph (1A) or within paragraph (1B),

shall be deemed to be in use and to fall within that sub-paragraph of paragraph (1A) or, as the case may be, within paragraph (1B).]

(2) Without prejudice to any other statutory provision, ^[F7]but subject to^[F8] Article 39A,] Schedule 12 shall have effect for the purpose of providing for the manner in which the net annual value ^[F9]or the capital value] of a hereditament is to be, or may be, estimated, and the other provisions of that Schedule shall have effect.

(3) ^[F10]Subject to paragraph (4), where] any provision of Schedule 12 empowers the Department to make an order modifying any other provision of the Schedule or providing for the method by which the net annual value ^[F11]or the capital value] of any hereditament is to be determined, the order—

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- (a) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Order;
 - (b) shall be made only after consultation with any association which appears to the Department to be representative of district councils or, where the order affects only the district of a particular council, after consultation with the district council which appears to the Department to be concerned; and
 - (c) shall be subject to affirmative resolution;
- and an order providing for the method by which the net annual value [^{F11}or the capital value] of any hereditament is to be determined may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.

[^{F12}(4) Sub-paragraphs (b) and (c) of paragraph (3) shall not apply to orders under paragraph 7(4) or 12(3) of Part I of Schedule 12.]

F6	Art. 39(1) - (1C) substituted (1.12.2006) for art. 39(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 8(1) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)
F7	1981 NI 13
F8	Words in art. 39(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(2)(a) ; S.R. 2006/464, art. 2(4)
F9	Words in art. 39(2) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(2)(b) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)
F10	Words in art. 39(3) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(3)(a) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)
F11	Words in art. 39(3) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(3)(b) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)
F12	Art. 39(4) added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(4) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)

Time by reference to which, and basis on which, valuations to be made for [^{F13}new NAV list]

^{F14}**39A.**—(1) Any net annual value to be ascribed to [^{F15}any] hereditament in a [^{F16}new NAV list] coming into force on 1st April in any year shall be ascertained by reference to such earlier time as the Department may by order subject to negative resolution specify, but on the assumption that at the time specified in the order the hereditament was in the same state and circumstances as at the time when the list comes into force.

- (2) ^{F17}.....
- (3) ^{F17}.....
- (4) ^{F18}.....

F13	Words in art. 39A heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 19(4) ; S.R. 2006/464, art. 2(4)
F14	1981 NI 13
F15	Words in art. 39A(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 19(2)(a) ; S.R. 2006/464, art. 2(4)

- F16** Words in art. 39A(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 19(2)(b)**; S.R. 2006/464, **art. 2(4)**
- F17** Art. 39(2)(3) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 19(3), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F18** Art. 39A(4) repealed (14.12.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 8(1), 18, 19(1), **Sch. 2**; S.R. 2009/375, **art. 2(2)**, Sch. 2

Adjusted net annual value

39B. ^{F19}

- F19** Art. 39B repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 20, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

[^{F20}Rating of electricity licence holders

39C.—(1) For the purposes of any [^{F21}NAV list] in force on or after the transfer date within the meaning of Article 68 of the Electricity (Northern Ireland) Order 1992, the Department may, by order, either—

- (a) determine the net annual value of the hereditaments occupied by a holder of a licence or an exemption under Part II of that Order of 1992; or
- (b) make provision for the manner in which the net annual value of such hereditaments is to be, or may be, estimated.

(2) An order under paragraph (1) may make provision with respect to the apportionment of the aggregate amount of the net annual value determined or estimated under the order among the districts of district councils.

(3) An order under paragraph (1)—

- (a) may modify or repeal any provision of this Order;
- (b) may contain such incidental, supplementary or consequential provisions as the Department considers necessary or expedient for the purposes of the Order;
- (c) shall be made only after consultation with holders of such licences or exemptions, associations of district councils and district councils as the Department considers appropriate; and
- (d) shall be subject to affirmative resolution,

and an order providing for the method by which the net annual value of any hereditament is to be determined may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.

(4) In relation to any time before Article 8 of that Order of 1992 comes into operation, any requirement imposed by paragraph (3)(c) to consult with holders of licences or exemptions shall be construed as a requirement to consult with Northern Ireland Electricity.]

- F20** 1992 NI 1
- F21** Words in art. 39C(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 21**; S.R. 2006/464, **art. 2(4)**

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[^{F22}Rating of gas licence holders, etc.

39D.—(1) The following powers are exercisable by the Department for the purposes of any [^{F23}NAV list] in force on or after the coming into operation of Part II of the Gas (Northern Ireland) Order 1996.

(2) The Department may by order determine what property occupied by an authorised person is to be treated as a hereditament for the purposes of this Order, and an order under this paragraph may—

- (a) determine that two or more separate properties occupied by an authorised person are to be treated for those purposes as a single hereditament; and
- (b) make provision with respect to the apportionment of the amount of the net annual value of that single hereditament among the districts of district councils.

(3) The Department may by order determine the net annual value of the hereditaments occupied by an authorised person or make provision for the manner in which the net annual value of such hereditaments is to be, or may be, determined, and an order under this paragraph may—

- (a) make provision with respect to the apportionment of the aggregate amount of the net annual value determined under the order among the districts of district councils;
- (b) provide for determining the net annual value of any hereditament by the application of different methods of valuation to different parts of the hereditament.

(4) An order under paragraph (2) or (3)—

- (a) may modify or repeal any provision of this Order;
- (b) may contain such incidental, supplementary or consequential provisions as the Department considers necessary or expedient for the purposes of the order;
- (c) shall be made only after consultation with such authorised persons, associations of district councils and district councils as the Department considers appropriate; and
- (d) shall be subject to affirmative resolution.

(5) In this Article “authorised person” means the holder of a licence or an exemption under Part II of the Gas (Northern Ireland) Order 1996.]

F22 1996 NI 2

F23 Words in art. 39D(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 22**; S.R. 2006/464, **art. 2(4)**

[^{F24}Rating of hereditaments occupied for the purpose of water supply or sewerage services

39E.—(1) For the purposes of any [^{F25}NAV list] the Department may, by order—

- (a) determine what property occupied [^{F26}by a water undertaker or a sewerage undertaker] is to be treated as a single hereditament for the purposes of this Order;
- (b) determine the net annual value of the hereditament or make provision for the manner in which the net annual value is to be, or may be, determined;
- (c) make provision with respect to the apportionment of the aggregate amount of the net annual value determined under the order among the districts.

(2) An order under paragraph (1)—

- (a) may modify or repeal any provision of this Order;
- (b) may contain such incidental, supplementary or consequential provisions as the Department considers necessary or expedient for the purposes of the order;

(c) shall be made only after consultations with such associations of district councils and district councils as the Department considers appropriate; and

(d) shall be subject to affirmative resolution;

and an order providing for determining the net annual value of any hereditament may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.]

F24 1996 NI 25

F25 Words in art. 39E(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 23**; S.R. 2006/464, **art. 2(4)**

F26 Words in art. 39E(1)(a) substituted (1.4.2007) by Water and Sewerage Services (Northern Ireland) Order 2006 (S.I. 2006/3336 (N.I. 21)), arts. 1(2), 308(1), **Sch. 12 para. 12(1)** (with arts. 8(8), 121(3), 307); S.R. 2007/194, **art. 2(2)**, Sch. 1 Pt. II (subject to art. 3, Sch. 2)

Valuation lists

General provisions as to valuation lists

40.—^[F27](1) The Commissioner shall maintain the following lists prepared, and from time to time altered, by him in accordance with this Part—

- (a) a list of hereditaments required to be valued upon an estimate of their net annual value (in this Order referred to as a NAV list);
- (b) a list of hereditaments required to be valued upon an estimate of their capital value (in this Order referred to as a capital value list).

(2) There shall be entered in a NAV list in respect of each hereditament which is required to be valued as mentioned in paragraph (1)(a)—

- (a) its net annual value; and
- (b) such other particulars as the Department may determine.

(2A) There shall be entered in a capital value list in respect of each hereditament which is required to be valued as mentioned in paragraph (1)(b)—

- (a) its capital value; and
- (b) such other particulars as the Department may determine.

(2B) Paragraphs (2) and (2A) are without prejudice to the provisions of this Part and subject to any other statutory provision.]

(3) A valuation list may be maintained by recording the particulars in question in such manner as the Department directs.

(4) Subject to any other statutory provision, where a hereditament is situated partly in one district and partly in another or others, the Commissioner may treat the hereditament in a valuation list as if it were wholly situated in either or any of those districts or may apportion the net annual value ^[F28]or the capital value] of the hereditament between the several districts.

(5) Subject to any alteration duly made under this Part, every ^[F29]NAV list or capital value list] shall remain in force until it is superseded by a new ^[F29]NAV list or capital value list] .

(6) No alteration shall be made in a valuation list except by the Commissioner in accordance with the provisions of this Order or to give effect to an order of a court of competent jurisdiction.

(7) Subject to paragraph (8), the valuation ^[F30]lists] in accordance with which, under Article 6(3) (b), ^[F31](4) or (5),]any rate falls or fell to be made, shall be conclusive evidence for the purposes

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of the making and levying of that rate of the [^{F32}net annual values or capital values] of the several hereditaments included in the [^{F30}lists], and, where any such values are apportioned in the [^{F30}lists] between different parts or uses of the hereditament, of the respective apportioned values.

(8) Without prejudice to Article [^{F33} 6(4)], as respects any period during which, under this Order, an alteration in the valuation [^{F34}lists] referred to in paragraph (7) has or is deemed to have had effect, the reference in paragraph (7) to [^{F35}those lists] shall be construed as a reference to [^{F35}those lists] as so altered.

- F27** Art. 40(1) - (2B) substituted (1.4.2007) for art.40(1)(2) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(1)**; S.R. 2006/464, **art. 2(4)**
- F28** Words in art. 40(4) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(a)**; S.R. 2006/464, **art. 2(4)**
- F29** Words in art. 40(5) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(b)**; S.R. 2006/464, **art. 2(4)**
- F30** Word in art. 40(7) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(c)(i)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F31** Words in art. 40(7) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(c)(ii)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F32** Words in art. 40(7) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(c)(iii)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F33** Words in art. 40(8) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(d)(i)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F34** Word in art. 40(8) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(d)(ii)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F35** Words in art. 40(8) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **11(2)(d)(iii)**; S.R. 2006/464, **art. 2(2)** Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

Distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes

41.—^{F36}(1) Subject to the provisions of this Article, where the Commissioner or the district valuer is satisfied that a hereditament is a hereditament of a description mentioned in paragraph (2), he shall distinguish the hereditament, or cause it to be distinguished,^{F37} . . . in accordance with paragraph (3).

(2) The hereditaments referred to in paragraph (1) are—

- (a) any hereditament which is altogether of a public nature and is occupied and used for purposes of the public service;
- (b) any hereditament which consists of either or both of the following—
 - (i) a church, chapel or similar building occupied by a religious body and used for purposes of public religious worship;
 - (ii) a church hall, chapel hall or similar building occupied by a religious body and used for purposes connected with that body or for purposes of any charity;
 together, in either case, with buildings ancillary thereto;
- (c) any hereditament, other than a hereditament to which sub-paragraph (b) applies, which—

- (i) is occupied by a charity; and
- (ii) is used wholly or mainly for charitable purposes (whether of that charity or of that and other charities);
- (d) any hereditament, other than a hereditament to which sub-paragraph (b) applies, which is occupied by a body—
 - (i) which is not established or conducted for profit; and
 - (ii) whose main objects are charitable or are concerned with science, literature or the fine arts;where the hereditament is used wholly or mainly for the purposes of those main objects;
- (e) any hereditament which is used wholly or mainly for purposes which are declared to be charitable by the Recreational Charities Act (Northern Ireland) 1958 ;
- (f) ^{F38}

Sub-para. (g) rep. by 1994 NI 11

[^{F39}(3) The hereditament shall be distinguished—

- (a) in the capital value list, if it is used for domestic purposes which are also exempting purposes, as exempt from rates under that list to one-half of the extent to which it is so used;
- (b) in the NAV list, as exempt from rates under that list to the whole of the extent that it is used for exempting purposes which are not domestic purposes.

(3A) Where the hereditament is used otherwise than wholly for domestic purposes which are exempting purposes, the capital value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

- (a) the use of the hereditament for domestic purposes which are exempting purposes; and
- (b) the use of the hereditament for other purposes (so far as relevant to its capital value);

and the apportionment shall be shown in the capital value list.

(3B) Where the hereditament is used otherwise than wholly for exempting purposes which are not domestic purposes, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

- (a) the use of the hereditament for exempting purposes which are not domestic purposes; and
- (b) the use of the hereditament for other purposes (so far as relevant to its net annual value);

and the apportionment shall be shown in the NAV list.

(3C) In paragraphs (3) to (3B) and (4), “exempting purposes” means purposes mentioned in sub-paragraph (a), (b)(i) or (ii), (c), (d) or (e) of paragraph (2).]

(4) Subject to paragraph (5), any use (whether by way of letting or otherwise) for profit shall not be treated as a use for [^{F40} exempting purposes], unless it directly facilitates the carrying out of those purposes.

[^{F41}(5) Notwithstanding anything in paragraph (4) and without prejudice to the generality of paragraph (2)(c)(ii), a hereditament shall be treated as used for charitable purposes—

- (a) to the extent that it is used for the sale of goods donated to a charity, and
- (b) if it is mainly used for the sale of goods donated to a charity, to the extent that it is used for the sale of other goods if they are of a description specified in an order made by the Department,

so long as the proceeds of the sale of the goods mentioned in sub-paragraph (a) (after any deduction of expenses) are applied for the purposes of a charity.

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(5A) The Department shall not make an order under paragraph (5)(b) unless a draft of the order has been laid before, and approved by resolution of, the Assembly.]

(6) This Article does not apply to—

- (a) a hereditament which is occupied for the purposes of a public utility undertaking; or
- (b) a hereditament which—
 - (i) is occupied by a body specified in Schedule 13; or
 - (ii) if hereditaments of any description are included in that Schedule, is a hereditament of that description.

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

- (a) including hereditaments of any description;
- (b) adding or omitting any body or any description of hereditaments;
- (c) altering the description of any body or hereditament.

(8) A hereditament, or a distinct part of a hereditament, ^{F42} . . . —

- (a) in which ^{F43} . . . —
 - (i) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or
 - (ii) any particular person holding such an office, have or has a residence from which to perform the duties of the office; or
- (b) in which ^{F44}, in right of an interest which belongs to, or to trustees for, a religious body,] accommodation is being held available to provide such a residence for such a person as is mentioned in sub-paragraph (a);

shall be treated for the purposes of this Article as occupied by a charity and used wholly for charitable purposes which are also domestic purposes, whether or not it would be so treated apart from this provision.

(9) In this Article—

any reference to a body includes a reference to persons administering a trust; and any reference to a hereditament which is occupied by a body includes a reference to a hereditament which is occupied for the purposes of a body by trustees for the body or by a person charged with the administration of, or otherwise acting on behalf of the body;

“charity” means a body established for charitable purposes only;

“domestic purposes” means the purposes of providing living accommodation for one or more than one person who is a member or employee of a body by or on behalf of which the hereditament is occupied;

“employee” means a person employed under a contract of service;

Definition rep. by 1994 NI 11

and in paragraph (2)(a)^{F45} to (e)] any reference to a hereditament of a description there mentioned includes a reference to a hereditament a distinct part of which is of that description.

(10) ^{F46}

<p>F36 1980 c.17</p> <p>F37 Words in art. 41(1) repealed (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 24(2), Sch. 3; S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.)</p>
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- F38** Art. 41(2)(f) repealed (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 12(1), 16, **Sch. 4**; S.R. 2006/146, **art. 2**
- F39** Art. 41(3) - (3C) substituted (1.12.2006) for art. 41(3) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 24(3)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F40** Words in art. 41(4) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 24(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F41** Art. 41(5) - (5A) substituted (1.12.2006) for art. 41(5) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **19**; S.R. 2006/464, **art. 2(2)** Sch. 2
- F42** Words in art. 41(8) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 20(2), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F43** Words in art. 41(8)(a) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 20(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F44** Words in art. 41(8)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **20(4)**; S.R. 2006/464, **art. 2(4)**
- F45** Words in art. 41(9) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(7)(b)(iii)**; S.R. 2006/146, **art. 2**
- F46** Art. 41(10) repealed (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), 16, **Sch. 4**; S.R. 2006/146, **art. 2**

Modifications etc. (not altering text)

- C1** Art. 41(9) applied (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(6)**; S.R. 2006/146, **art. 2**

[^{F47}Distinguishment in [^{F48}NAV] 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).

Status: Point in time view as at 01/04/2010.

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- (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.]

- F47** Art. 41A inserted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **11(1)**; S.R. 2006/146, **art. 2**
- F48** Words in art. 41A heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 25**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

- C2** Art. 41A(1) excluded (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(2)**; S.R. 2006/146, **art. 2**
- Art. 41A(1) excluded (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(3)**; S.R. 2006/146, **art. 2**
- Art. 41A(1) excluded (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **12(4)**; S.R. 2006/146, **art. 2**

Distinguishment in [F49NAV] list of certain other hereditaments exempted from rates

- 42.—**(1) There shall be distinguished in the [F50NAV] list as wholly exempt from rates—
- (a) any hereditament used or occupied by the [F51 Foyle, Carlingford and Irish Lights Commission] in respect of which that Commission is, under section 12(2) of the Foyle Fisheries Act (Northern Ireland) 1952, exempt from liability for rates; ^{F52} and
 - ^{F52}(b) any hereditament in respect of which a person is, under section 22(3) of that Act, exempt from liability for rates by reason of his being liable to pay fishery rate in respect of that hereditament under that Act.
- [F53(1A) There shall be distinguished in the [F54NAV] list as exempt from rates in accordance with paragraph (1B) any hereditament which—
- (a) is situated, or part of which is situated, in an enterprise zone; and
 - (b) is not—
 - (i) a dwelling-house, or a private garage or private storage premises ^{F55} . . . ;
 - (ii) occupied by a body specified in Schedule 13; or
 - (iii) occupied for the purposes of a public utility undertaking.
- (1B) The hereditament shall be distinguished as exempt as follows, namely—
- (a) where it is situated wholly within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as wholly exempt;
 - (b) where part only of it is situated within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as exempt as to the whole of the extent to which it is so situated;

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(c) where, though not a dwelling-house, it is used partly for the purposes of a private dwelling, it shall be distinguished as exempt in accordance with sub-paragraph (a) or (b) only to the extent to which it is used for other purposes.

(1C) Where part only of the hereditament is situated within an enterprise zone, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part which is situated within the enterprise zone and the part which is not.

(1D) ^{F56}

(1E) An apportionment under paragraph (1C) ^{F57} . . . shall be shown in the valuation list.]

[^{F58}(1F) There shall be distinguished in the NAV list as wholly exempt from rates any automatic telling machine which is situated in a rural area during the relevant year.

(1G) In paragraph (1F)—

“automatic telling machine” means a hereditament which is used only for the purposes of a machine which provides automatic telling and other services on behalf of a bank or building society;

“relevant year” means any year beginning on or after the commencement of Article 25 of the Rates (Amendment) (Northern Ireland) Order 2006 and ending before [^{F59}1st April 2013] or on such later date as the Department may by order made subject to affirmative resolution specify;

“rural area” means a ward designated by the Department by order subject to negative resolution as a rural area for the purposes of paragraph (1F);

“ward” has the same meaning as it has for local government purposes.]

Para.(2) rep. by 1979 NI 4

[^{F60}(2A) Regulations may provide that, subject to the condition in paragraph (2B), there shall be distinguished in the NAV list as wholly exempt from rates any hereditament which—

(a) comprises a hall of residence provided predominantly for the accommodation of persons who satisfy prescribed conditions as to education or training; and

(b) is—

(i) owned or managed by a prescribed body; or

(ii) the subject of an agreement allowing such a body to nominate the majority of the persons who are to occupy all the accommodation so provided.

(2B) The condition referred to in paragraph (2A) is that it appears to the Commissioner or the district valuer that the amount of rates which would but for the regulations be chargeable in respect of the hereditament, less reasonable administrative costs, will be applied for the benefit of persons accommodated there who satisfy prescribed conditions as to education or training.]

F49 Word in art. 42 heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(6)**; S.R. 2006/464, **art. 2(4)**

F50 Word in art. 42(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(2)**; S.R. 2006/464, **art. 2(4)**

F51 2004 NI 4

F52 2004 NI 4

F53 1983 NI 7

F54 Word in art. 42(1A) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 26(3)**; S.R. 2006/464, **art. 2(4)**

F55 Words in art. 42(1A)(b)(i) repealed (1.4.2007) by virtue of Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 41, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

F56 Art. 42(1D) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, **Sch. 2 para. 26(4)**, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

Status: Point in time view as at 01/04/2010.

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- F57** Words in art. 42(1E) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 26(5), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F58** Art. 42(1F)(1G) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **25**; S.R. 2006/464, **art. 2(4)**
- F59** Art. 42(1G): date specified (1.4.2010) by The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2010 (S.R. 2010/17), **arts. 1, 2**
- F60** Art. 42(2A)(2B) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **15(2)**; S.R. 2006/464, **art. 2(2)** Sch. 2

Distinguishment in [F61NAV] list of industrial hereditaments and freight-transport hereditaments

43. Where the Commissioner or the district valuer is satisfied that a hereditament is a hereditament of a description specified in paragraph 1 of Schedule 14, he shall distinguish the hereditament, or cause it to be distinguished, in the [F61NAV] list in accordance with the provisions of that Schedule; and, where by any provision of that Schedule the net annual value of such a hereditament is required to be apportioned, the apportionment shall be shown in the [F61NAV] list.

- F61** Word in art. 43 and heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 27**; S.R. 2006/464, **art. 2(4)**

Other matters required or authorised to be entered in valuation list

- 44.—(1) ^{F62}
- (2) ^{F62}
- ^{F63}(2A) Where a hereditament is one to which Article 31 applies—
 - (a) if the hereditament is used solely for the purposes of a prescribed recreation (as defined by Article 31(6)), it shall be shown in the [F64NAV list] as so used;
 - (b) if only one or more than one part (but not the whole) of the hereditament is so used, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part or parts of the hereditament used solely for the purposes of a prescribed recreation and the remainder of the hereditament, and—
 - (i) if the amount apportioned to the part or parts of the hereditament used solely for the purposes of a prescribed recreation is less than 20 per cent. of the net annual value, the hereditament shall be shown in the [F64NAV list] as having no part of its net annual value apportioned to that part or these parts;
 - (ii) if the amount so apportioned is 20 per cent. or more, but less than 50 per cent., of the net annual value, the apportionment shall be shown in the [F64NAV list] ;
 - (iii) if the amount so apportioned is 50 per cent. or more, but less than 80 per cent., of the net annual value, that amount shall be increased by 20 per cent. thereof (and the amount apportioned to the remainder of the hereditament shall be reduced accordingly) and the apportionment as so adjusted shall be shown in the [F64NAV list] ;
 - (iv) if the amount so apportioned is 80 per cent or more of the net annual value, the hereditament shall be shown in the [F64NAV list] as used solely for the purposes of a prescribed recreation.

[^{F65}(2B) References in paragraph (2A)(b) to the hereditament shall not include any part of the hereditament which is used for the purposes of a private dwelling.]

Para. (3) rep by 1998 NI 22

- | | |
|------------|--|
| F62 | Art. 44(1)(2) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 28(2), Sch. 3 ; S.R. 2006/464, art. 2(4) |
| F63 | 1979 NI 4 |
| F64 | Words in art. 44(2A) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 28(3) ; S.R. 2006/464, art. 2(4) |
| F65 | Art. 44(2B) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 28(4) ; S.R. 2006/464, art. 2(4) |

New valuation lists

45.—[^{F66}(1) The Department may require the Commissioner to prepare and publish a new valuation list containing a general revaluation of such hereditaments as the Department may determine.]

(2) A new valuation list shall come into force on 1st April next following the day on which the list was [^{F67}published] .

[^{F68}(3) The manner, form and date of publication of a new valuation list shall be determined by the Department.

(3A) When the Commissioner publishes a new valuation list, he shall—

(a) send a certified copy of the list—

(i) to the Department; and

(ii) to each district council; and

(b) make the list available for inspection by the public in electronic form.]

(4) Any reference in Articles 41 to 44 to [^{F69}a] valuation list includes a reference to a new valuation list.

[^{F70}(5) The Commissioner may alter, and the district valuer may cause to be altered, a new valuation list in relation to any hereditament after the list has been published but before it comes into force and the Commissioner or, as the case may be, the district valuer shall serve a certificate showing any such alteration on—

(a) the Department;

(b) the occupier of the hereditament; and

(c) the district council or any water undertaker or sewerage undertaker, if the council or undertaker so requests.]

(6) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render anything contained in the list invalid.

(7) The Department may by order make such incidental, consequential, transitional or supplemental provision as appears to the Department to be necessary or expedient in consequence of the coming into force of a new valuation list.

(8) An order under paragraph (7) may contain provisions modifying or repealing any transferred provision, including such a provision contained in or made under this Order, a personal or local Act or Measure or an Act or Measure confirming a provisional order.

Status: Point in time view as at 01/04/2010.

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(9) An order under paragraph (7) which contains provisions modifying or repealing any transferred provision contained in a public general Act or Measure shall be subject to affirmative resolution, and any other order made under that paragraph shall be subject to negative resolution.

(10) The Commissioner may, before the ^{F71}publication of a] new valuation list, make all such changes (by way of apportionment and otherwise) in the list as are necessary for bringing the entries in the list into conformity with any transferred provision as modified by the order.

- F66** Art. 45(1) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(2)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F67** Word in art. 45(2) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(3)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F68** Art. 45(3)(A) substituted (1.12.2006) for art. 45(3) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(4)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F69** Word in art. 45(4) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(5)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F70** Art. 45(5) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(6)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)
- F71** Words in art. 45(10) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **12(7)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), **Sch.**)

^{F72}Access to valuation lists

46.—(1) The Commissioner shall take such steps as he considers appropriate to notify the public of the publication of a new valuation list.

(2) The Department and each district council shall arrange for facilities to be available at any reasonable time for the public to have access to the valuation lists in electronic form.

(3) After the publication of a new valuation list, the Department and each district council shall take such steps as they consider appropriate to notify the public of arrangements made by them under paragraph (2).

(4) Any person may require the Department or a district council to provide him with a copy of any part of a valuation list, in hard copy or in electronic form, on payment of such fee (if any) as the Department or the district council may determine.

(5) The fee for any such copy must not exceed the administrative cost of providing it.]

- F72** Art. 46 substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **13**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, **art. 3(2)**)

Supply of copies of valuation lists, etc., and of information

47.—(1) The Commissioner may supply to any court, tribunal, government department, district council or person copies or certified copies of, or of any part of,—

(a) any valuation list ^{F73} or any map or plan relating thereto]; and

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(b) any application, notice or certificate with respect to any revision of, or alteration in, a valuation list.

(2) The Commissioner shall afford to any officer having statutory functions which require that officer to ascertain the yearly value, [^{F74}rateable values, capital value] or net annual value of any premises, such facilities for obtaining information as to those values as may be reasonably required in order to enable that officer to perform those functions.

(3) The Department may require the Commissioner to make charges, in accordance with a table of fees approved by the Department, for any copy of a list or document, or part of a list or document, supplied under paragraph (1).

(4) ^{F75}

F73	1979 NI 4
F74	Words in art. 47(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 29(2) ; S.R. 2006/464, art. 2(4)
F75	Art. 47(4) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 29(3), Sch. 3 ; S.R. 2006/464, art. 2(4)

Evidence of valuation lists, etc.

48. Until the contrary is proved—

- (a) a certified copy of, or of any part of, any valuation list, or of any document such as is mentioned in Article 47(1)(b), shall be taken to be a true copy of the list, or part of the list, or document in question; and
- (b) a document purporting to be such a copy as is mentioned in paragraph (a) shall be deemed to be such a copy.

Alteration in valuation list

Revision of ^{F76} . . . valuation list, and alteration, by district valuer

49.—(1) Subject to [^{F77}paragraph (6) and Articles 49A and] 50(3), where an application is served by any person on the district valuer for revision of [^{F78}a valuation list] in relation to any hereditament, or where the district valuer, without such an application, considers that [^{F78}a valuation list] ought to be revised in relation to any hereditament,—

- (a) he shall revise the list so far as it relates to that hereditament, or, if that hereditament is not already included in the list, he shall revise the list with a view to including it; and
- (b) if, in consequence of the revision, he considers that any alteration (whether, where an application has been made, it is the alteration applied for or some other) should be made in [^{F79}that or any other list] , he shall cause that alteration to be made.

(2) Where the district valuer causes an alteration to be made ^{F80} . . . under paragraph (1)(b), he shall serve certificates of the alteration on the persons mentioned in Article 56(8).

(3) Where the district valuer, on completing a revision made following an application served on him under this Article, decides that no alteration should be made ^{F81} . . . , he shall serve on the applicant notice of his decision.

(4) The district valuer shall complete any revision made following an application served on him under this Article within the period of three months from the date on which he received the application, or within such further period or periods (none of which shall exceed three months) as

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he specifies in a notice, stating the reason for the delay, served by him on the applicant before the expiration of the immediately preceding period.

(5) Where the date referred to in paragraph (4) falls before the first anniversary of the coming into force of [^{F82}the valuation list in question] , that paragraph shall have effect as if the first reference in it to three months were a reference to six months.

[^{F83}(6) If the district valuer decides that an application served on him is frivolous or vexatious—

- (a) he shall serve on the applicant notice of his decision; and
- (b) sub-paragraphs (a) and (b) of paragraph (1) shall not have effect in relation to that application.]

- F76** Word in art. 49 heading repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 30(6), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F77** Words in art. 49(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 30(2)(a)**; S.R. 2006/464, **art. 2(4)**
- F78** Words in art. 49(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 30(2)(b)**; S.R. 2006/464, **art. 2(4)**
- F79** Words in art. 49(1)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 30(2)(c)**; S.R. 2006/464, **art. 2(4)**
- F80** Words in art. 49(2) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 30(3), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F81** Words in art. 49(3) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 30(4), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F82** Words in art. 49(5) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 30(5)**; S.R. 2006/464, **art. 2(4)**
- F83** Art. 49(6) added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **30**; S.R. 2006/464, **art. 2(4)**

[^{F84}Transfer to the Commissioner of application under Article 49

49A.—(1) The district valuer may, with the consent of the applicant, transfer to the Commissioner an application served on the district valuer under Article 49.

(2) Where an application is transferred under this Article, the functions of the district valuer in relation to the application served on him shall be exercisable by the Commissioner.]

- F84** Art. 49A inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **31**; S.R. 2006/464, **art. 2(4)**

Alteration in [^{F85} . . . valuation list by Commissioner

50.—(1) The Commissioner may at any time—

- (a) make in [^{F86}a valuation list] any alteration which is necessary—
 - (i) to correct any clerical error in the list;
 - (ii) in consequence of any alteration in a boundary that is made under the Boundary Survey (Ireland) Act 1854 , the Boundary Survey (Ireland) Act 1857 , the Boundary Survey (Ireland) Act 1859 or the County Boundaries (Ireland) Act 1872 or under section 50 of the Local Government Act (Northern Ireland) 1972 ;
 - (iii) to give effect to any apportionment made by him [^{F87} under Article 40(4)];

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[^{F88}(iv) to show the net annual value of the hereditaments occupied by a dock authority which are mentioned in Part X of Schedule 12 or by a holder of a licence or an exemption under Part II of the Electricity (Northern Ireland) Order 1992 or Part II of the Gas (Northern Ireland) Order 1996 or by a water undertaker or sewerage undertaker;] *Head (v) rep. by 1998 NI 22*

(b) alter [^{F89}a valuation list] by deleting from it any hereditament which he is satisfied has ceased to exist.

(2) Where the Commissioner alters [^{F90}a valuation list] under paragraph (1)(a) or (b), he shall serve certificates of the alteration on the persons mentioned in Article 56(8).

(3) The district valuer shall not cause to be made in [^{F91}a valuation list] any alteration such as is mentioned in paragraph (1)(a)(iii)[^{F92} or (iv)], but this Article shall not prejudice his power to cause to be made any alteration such as is mentioned in paragraph (1)(a)(i) or (ii) or (b).

F85	Word in art. 50 heading repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 31(4), Sch. 3 ; S.R. 2006/464, art. 2(4)
F86	Words in art. 50(1)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 31(2) ; S.R. 2006/464, art. 2(4)
F87	1996 NI 25
F88	Art. 50(1)(a)(iv) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 31(3) ; S.R. 2006/464, art. 2(4)
F89	Words in art. 50(1)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 31(2) ; S.R. 2006/464, art. 2(4)
F90	Words in art. 50(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 31(2) ; S.R. 2006/464, art. 2(4)
F91	Words in art. 50(3) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 31(2) ; S.R. 2006/464, art. 2(4)
F92	1998 NI 22

Appeal to Commissioner against alteration of, or decision not to alter, ^{F93} . . . valuation list, or review by Commissioner of certain alterations made by him in ^{F93} . . . list.

51.—[^{F94}(1) Any person other than the Department who is aggrieved by an alteration which the district valuer has caused to be made in a valuation list may, within twenty-eight days of the service on him of the certificate of alteration appeal to the Commissioner against the alteration.

(1A) Any person other than the Department who is aggrieved by a decision of the district valuer not to cause a valuation list to be altered in consequence of an application by him for the revision of that list may, within twenty-eight days from the date of service on him of the notice of the decision, appeal to the Commissioner against the decision.

(1B) Paragraph (1A) does not apply to a decision under Article 49(6).]

(2) Any person, other than the Department^{F95}, who is aggrieved by an alteration made in [^{F96}a valuation list] by the Commissioner under Article 50(1)(a)(i) or (b) may, within twenty-eight days from the date of service on him of the certificate of the alteration, apply to the Commissioner for a review of the alteration; and in the succeeding provisions of this Order any reference to an appeal to the Commissioner includes a reference to an application to him for a review under this paragraph or, as the case may require, to such a review, and references to an appellant or to hearing or determining an appeal shall be construed accordingly.

(3) An appeal to the Commissioner shall be instituted by a notice of appeal, signed by the appellant, stating—

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- (a) the alteration desired or objected to;
 - (b) the reasons for desiring or objecting to the alteration; and
 - (c) where the appellant is not the owner, or is not the occupier, of the hereditament, the name and address of the owner, or, as the case may require, of the occupier or of both.
- (4) The appellant shall, within the period of twenty-eight days mentioned in paragraph (1) [F97, (1A)] or (2) (whichever is applicable), serve a copy of the notice of appeal on—
- (a) the occupier of the hereditament to which the appeal relates, where not the appellant; and
 - (b) the owner of the hereditament, where he is not the occupier or the appellant.
- (5) The appellant may, at any time before the Commissioner's decision on the appeal has been issued, abandon the appeal by serving a notice in that behalf on the Commissioner.

- F93** Word in art. 51 heading repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 32(5), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F94** Art. 51(1)(1A)(1B) substituted (1.4.2007) for art. 51(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 32(2)**; S.R. 2006/464, **art. 2(4)**
- F95** Words in art. 51(2) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 32(3)(a), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F96** Words in art. 51(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 32(3)(b)**; S.R. 2006/464, **art. 2(4)**
- F97** Words in art. 51(4) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 32(4)**; S.R. 2006/464, **art. 2(4)**

Procedure on appeal to Commissioner

52.—(1) Without prejudice to Article 53, where an appeal is made to the Commissioner under Article 51, the Commissioner shall investigate the subject matter of the appeal, and shall review the alteration that has been made ^{F98} . . . or, as the case may require, shall review the decision not to cause the alteration applied for to be made.

(2) In the course of his investigation the Commissioner shall afford to every person who appears to him to be concerned therewith an opportunity to comment on the subject matter of the appeal and to furnish oral or other evidence respecting it.

(3) Without prejudice to paragraph (2), the Commissioner may obtain information from such persons and in such manner and make such inquiries as he considers appropriate, and may call for a report on the hereditament to which the appeal relates from a suitably qualified officer other than the officer previously employed—

- (a) in making the valuation originally included in the valuation list [F99: in question] , or
- (b) in deciding not to cause to be made ^{F100} . . . any alteration which was applied for, or
- (c) in causing to be made any alteration in relation to which the appeal is made.

(4) After completing his review, the Commissioner shall make such decision with respect to the manner in which the hereditament in question is to be treated in [F101: a valuation list] as appears to him to be proper; and where that treatment requires an alteration ^{F102} . . . the Commissioner—

- (a) shall alter [F103: that list] accordingly; and
- (b) may make such alteration in [F104: any valuation list] in relation to any comparable hereditament which is in the same state and circumstances as the first-mentioned hereditament as appears to him to be necessary in order to render the valuations of that hereditament and the first-mentioned hereditament proportionate and uniform.

[^{F105}(4A) Where the valuation list is a capital value list—

- (a) the Commissioner shall complete his review and make his decision under paragraph (4)—
 - (i) within twenty-eight days from the date of service on him of the notice of appeal under Article 51; or
 - (ii) within such further period or periods (none of which shall exceed twenty-eight days) as he specifies in a notice, stating the reason for the delay, served by him on the appellant before the expiration of the immediately preceding period; and
- (b) the Commissioner shall for the purposes of paragraph (4)(b) have regard to the assumptions mentioned in paragraphs 9 to 12(1) and 13 to 15 of Part I of Schedule 12.

(4B) Where the date referred to in paragraph (4A)(a)(i) falls before the first anniversary of the coming into force of the capital value list in question, that paragraph shall have effect as if the reference in sub-paragraph (a)(i) to twenty-eight days were a reference to six months.]

(5) Where the Commissioner alters [^{F106}any valuation list] under paragraph (4)(a) or (b) he shall serve certificates of the alteration on the persons mentioned in Article 56(8).

(6) Where the Commissioner—

- (a) dismisses the appeal; or
- (b) makes [^{F107}. . . in relation to the hereditament in question any alteration other than that desired by the appellant;

he shall serve notice of the dismissal or, as the case may require, a statement of his reasons for making that other alteration, on—

- (i) the appellant;
- (ii) the district council, where not the appellant[^{F108} and if requested by the council to do so]; and
- (iii) every other person on whom a copy of the notice of appeal was served who submitted comments or furnished evidence to the Commissioner in connection with the appeal.

- F98** Words in art. 52(1) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 33(2), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F99** Words in art. 52(3)(a) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(3)(a)**; S.R. 2006/464, **art. 2(4)**
- F100** Words in art. 52(3)(b) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 33(3)(b), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F101** Words in art. 52(4) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(4)(a)**; S.R. 2006/464, **art. 2(4)**
- F102** Words in art. 52(4) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 33(4)(b), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F103** Words in art. 52(4)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(4)(c)**; S.R. 2006/464, **art. 2(4)**
- F104** Words in art. 52(4)(b) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(4)(d)**; S.R. 2006/464, **art. 2(4)**
- F105** Art. 52(4A)(4B) inserted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(5)**; S.R. 2006/464, **art. 2(4)**
- F106** Words in art. 52(5) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 33(6)**; S.R. 2006/464, **art. 2(4)**
- F107** Words in art. 52(6)(b) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, Sch. 2 para. 33(7), **Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F108** 1998 NI 22

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Power of Commissioner to transfer appeal to Lands Tribunal

53.—(1) ^[F109]Except in prescribed cases, where] an appeal is made to the Commissioner under Article 51 and the Commissioner is of the opinion that because of any difficulty arising or likely to arise in connection with, or in the course of determining, the appeal or for any other reason it is desirable that the appeal should be heard and determined by the Lands Tribunal, the Commissioner, with the consent of the President of the Lands Tribunal, may transfer the appeal to the Lands Tribunal.

- (2) Where an appeal is transferred to the Lands Tribunal under this Article,—
- (a) the Tribunal may exercise any power exercisable by it on an appeal under Article 54 and paragraph ^[F110](3) of that Article shall apply as it applies on an appeal under that Article; and
 - (b) subject to any agreement as to costs, the costs of the appeal shall be defrayed by the Department and any power to ask or apply for a review of the taxation of any such costs shall (without prejudice to its exercise by the other party to any such agreement) be exercisable by the Department.

F109 Words in art. 53(1) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **32**; S.R. 2006/464, **art. 2(2)** Sch. 2

F110 Word in art. 53(2)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 34**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

C3 Art. 53(1) excluded (1.4.2007) by Rates (Appeals) Regulations (Northern Ireland) 2007 (S.R. 2007/150), **reg. 3**

^[F111]Appeal from decision of Commissioner

- 54.**—(1) Any person, other than the Department, who is aggrieved by—
- (a) the decision of the Commissioner under Article 49A or on an appeal under Article 51; or
 - (b) an alteration made by the Commissioner in a valuation list in consequence of such a decision,

may appeal to the appropriate Tribunal.

- (2) On an appeal under this Article the Tribunal may—
- (a) make any decision that the Commissioner might have made; and
 - (b) if any alteration in a valuation list is necessary to give effect to the decision, direct that the list be altered accordingly.
- (3) On an appeal under this Article, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.
- (4) In this Order “the appropriate Tribunal” means—
- (a) in relation to such appeals as may be prescribed, the Valuation Tribunal;
 - (b) in relation to any other appeals, the Lands Tribunal.]

F111 Arts. 54 - 54A substituted (1.12.2006 for certain purposes, otherwise 1.4.2007) for art. 54 by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **33**; S.R. 2006/464, **art. 2(2)**, (4), Sch. 2

[^{F112}Appeal from decision or direction of Valuation Tribunal

54A.—(1) Any person who is aggrieved by any decision or direction of the Valuation Tribunal under Article 13(3) or 54(2) may, with the leave of—

- (a) the Lands Tribunal; or
- (b) the President of the Valuation Tribunal,

appeal to the Lands Tribunal.

(2) For the purposes of paragraph (1), the Commissioner shall be treated as a person aggrieved by a decision or direction of the Valuation Tribunal under Article 13(3) relating to a determination made by the Department.

(3) On an appeal under this Article the Lands Tribunal may—

- (a) make any decision that the Valuation Tribunal might have made;
- (b) if any alteration in a valuation list is necessary to give effect to the decision, direct that the list be altered accordingly;
- (c) remit the appeal or any matter arising on it to the Valuation Tribunal with such declarations or directions as the Lands Tribunal thinks proper.

(4) The Valuation Tribunal shall have regard to any declarations and obey any directions under paragraph (3)(c).

(5) On an appeal under this Article, any valuation shown in a valuation list with respect to a hereditament shall be deemed to be correct until the contrary is shown.]

F112 Arts. 54 - 54A substituted (1.12.2006 for certain purposes, otherwise 1.4.2007) for art. 54 by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **33**; S.R. 2006/464, **art. 2(2)**, (4), Sch. 2

Review of revision of valuation list made while appeal pending

55.—(1) When an appeal [^{F113}under Article 54 or 54A] in relation to a hereditament is finally disposed of, the district valuer shall review any [^{F114}alteration in, or decision not to alter, a valuation list in relation to the hereditament or any revaluation of] the hereditament which was made—

- (a) subsequent to the date of the alteration in [^{F114}a valuation list], or the refusal to make such an alteration, which gave rise to the appeal; but
- (b) before the date on which the appeal was finally disposed of;

having regard to the decision on the appeal.

(2) Where, on a review under paragraph (1), the district valuer is satisfied that any alteration should be made in [^{F114}a valuation list] in relation to the hereditament, he shall cause [^{F114}that valuation list] to be altered accordingly.

(3) Where the district valuer causes [^{F114}a valuation list] to be altered under paragraph (2), he shall serve certificates of the alteration on the persons mentioned in Article 56(8); and where, on completing his review under paragraph (1), he decides that no alteration should be made in [^{F114}a valuation list], he shall serve notice of his decision on the occupier of the hereditament and the district council.

(4) The occupier of the hereditament, or the district council, may appeal to the Commissioner against any alteration made in [^{F114}a valuation list] under paragraph (2), or any decision of the district valuer such as is referred to in paragraph (3), and the provisions of Articles 51 to [^{F115}54A] shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

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F113 Words in art. 55(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 35(2)**; S.R. 2006/464, **art. 2(4)**

F114 1979 NI 4

F115 Word in art. 55(4) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 35(3)**; S.R. 2006/464, **art. 2(4)**

Supplementary provisions as to alterations, etc.

56.—(1) Every owner who is rated under Article 20 instead of the occupier, or who enters into an agreement with the Department under Article 21, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this Part relating to revisions, reviews and appeals as standing in the same position as the occupier.

(2) ^{F116}Subject to paragraph (2A), where] any premises are unoccupied, any reference in this Part to the occupier shall be construed as a reference to the owner of the premises, except that, where the owner is unknown and by virtue of section 24(2)(e) of the Interpretation Act (Northern Ireland) 1954 a notice addressed to the occupier has been served in accordance with that section, that notice shall be deemed to have been duly served on that owner.

^{F116}(2A) Paragraph (2) shall not apply in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A.]

(3) Any officer of a district council who is specifically or generally authorised in that behalf by the council may authorise the institution, carrying on or defence of any proceedings, or the taking of any step, in relation to a valuation list which the council is authorised or required to institute, carry on, defend or take.

(4) Where, under any provision of this Part, any thing is authorised or required to be done by or in relation to any person other than the Department, the Commissioner or a district council, that thing may be done by or to any duly authorised agent of that person.

(5) Any notice (including an application for a revision) required or authorised by this Part to be served on the Commissioner or the district valuer need not name the Commissioner or the district valuer but may describe him as the Commissioner or, as the case may require, as the district valuer for the valuation district in question, without further description.

(6) Where, under any provision of this Part, the district valuer is required or authorised to cause any matter to be entered, or any alteration to be made, in ^{F117}a valuation list (including] a new valuation list which has not yet come into ^{F118}force)] , the district valuer shall notify the Commissioner of that matter or alteration and the Commissioner shall prepare or alter the list accordingly.

(7) Where an alteration in ^{F119}a valuation list] is necessary to give effect to a decision of the Lands Tribunal ^{F120}or the Valuation Tribunal under this Order] , the Commissioner shall—

- (a) whether upon the direction of ^{F121}that Tribunal] or otherwise, make that alteration; and
- (b) serve a certificate of the alteration on the persons mentioned in paragraph (8).

(8) The certificates of ^{F122}alteration] mentioned in Articles 49(2), 50(2), 52(5), and 55(3) and in paragraph (7) shall be served on—

Sub-para. (a) rep. by 1998 NI 22

- (b) the district council^{F123} if requested by the council to do so];
- (c) the person (if any) in consequence of whose application or appeal the alteration is made, where not the Department or the district council;

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- (d) except where the alteration is made under Article 50(1)(a)(ii), (iii), (iv) or (v) or (b), the occupier of the hereditament, where not the person mentioned in sub-paragraph (c); ^{F124} . . .
- (e) where the alteration is made in consequence of an appeal, every other person on whom a copy of the notice of appeal was served who submitted comments or furnished evidence in connection with the appeal [^{F125}and
- (f) a water undertaker or sewerage undertaker if it so requests.]

F116 2004 NI 4

F117 Words in art. 56(6) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(2)(a)**; S.R. 2006/464, **art. 2(4)**

F118 Words in art. 56(6) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(2)(b)**; S.R. 2006/464, **art. 2(4)**

F119 Words in art. 56(7) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(3)(a)**; S.R. 2006/464, **art. 2(4)**

F120 Words in art. 56(7) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(3)(b)**; S.R. 2006/464, **art. 2(4)**

F121 Words in art. 56(7)(a) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(3)(c)**; S.R. 2006/464, **art. 2(4)**

F122 Words in art. 56(8) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(4)(a)**; S.R. 2006/464, **art. 2(4)**

F123 1998 NI 22

F124 Word in art. 56(8)(d) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, **Sch. 2 para. 36(4)(b)**, **Sch. 3**; S.R. 2006/464, **art. 2(4)**

F125 Art. 56(8)(f) and preceding word added (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 36(4)(c)**; S.R. 2006/464, **art. 2(4)**

Duties of public bodies with respect to alterations in valuation list

57.—(1) If in the course of the exercise of its functions any [^{F126}relevant information comes to the notice of a public body] , it shall be the duty of that body to inform the district valuer.

[^{F127}(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.]

F126 Words in art. 57(1) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **13(1)**; S.R. 2006/146, **art. 2**

F127 Art. 57(2) substituted (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **13(2)**; S.R. 2006/146, **art. 2**

Status: Point in time view as at 01/04/2010.

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Modifications etc. (not altering text)

- C4** Arts. 57 - 60 applied (with modifications) (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **14(1)**; S.R. 2006/146, **art. 2**

Miscellaneous

Powers of entry of valuers

58.—(1) The Commissioner or any person authorised by him in writing in that behalf may, on production if required of his credentials, at any reasonable time enter any land for the purpose of the survey, valuation or examination of that or any other land.

[^{F128}(2) The occupier or, if the land is not occupied, the person entitled to possession of it shall give such assistance as the Commissioner or the person authorised by him may reasonably require to enter the land or for the purpose mentioned in paragraph (1).]

- F128** Art. 58(2) substituted (1.4.2007) for art. 58(2) - (4) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **38(2)**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

- C5** Arts. 57 - 60 applied (with modifications) (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **14(1)**; S.R. 2006/146, **art. 2**

[^{F129}**Power to require information for valuation list purposes**

59.—(1) The Commissioner or the district valuer, or any person authorised by the Commissioner or the district valuer in writing in that behalf, may serve a notice on any person requiring him to provide such information as may reasonably be required—

- (a) for the purpose of enabling a new valuation list to be accurately prepared; or
- (b) with a view to any revision or alteration of a valuation list.

(2) Any person on whom a notice is served under this Article shall comply with the notice within a period and in the manner specified in the notice.]

- F129** Art. 59 substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), **37**; S.R. 2006/464, **art. 2(4)**

Modifications etc. (not altering text)

- C6** Arts. 57 - 60 applied (with modifications) (1.4.2006) by Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)), arts. 1(3), **14(1)**; S.R. 2006/146, **art. 2**

Status:

Point in time view as at 01/04/2010.

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