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STATUTORY INSTRUMENTS

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**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

PART III

VALUATION

*Valuation lists*

**General provisions as to valuation lists**

**40.**—<sup>F1</sup>(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 <sup>F2</sup>or the capital value] of the hereditament between the several districts.

(5) Subject to any alteration duly made under this Part, every <sup>F3</sup>NAV list or capital value list] shall remain in force until it is superseded by a new <sup>F3</sup>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 <sup>F4</sup>lists] in accordance with which, under Article 6(3) ( b), <sup>F5</sup>(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 [<sup>F6</sup>net annual values or capital values] of the several hereditaments included in the [<sup>F4</sup>lists], and, where any such values are apportioned in the [<sup>F4</sup>lists] between different parts or uses of the hereditament, of the respective apportioned values.

(8) Without prejudice to Article [<sup>F7</sup> 6(4)], as respects any period during which, under this Order, an alteration in the valuation [<sup>F8</sup>lists] referred to in paragraph (7) has or is deemed to have had effect, the reference in paragraph (7) to [<sup>F9</sup>those lists] shall be construed as a reference to [<sup>F9</sup>those lists] as so altered.

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|-----------|---|
| <b>F1</b> | Art. 40(1) - (2B) substituted (1.4.2007) for art.40(1)(2) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(1)</b> ; S.R. 2006/464, <b>art. 2(4)</b>  |
| <b>F2</b> | Words in art. 40(4) inserted (1.4.2007) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(a)</b> ; S.R. 2006/464, <b>art. 2(4)</b>   |
| <b>F3</b> | Words in art. 40(5) substituted (1.4.2007) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(b)</b> ; S.R. 2006/464, <b>art. 2(4)</b>  |
| <b>F4</b> | Word in art. 40(7) substituted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(c)(i)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> )    |
| <b>F5</b> | Words in art. 40(7) inserted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(c)(ii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> )     |
| <b>F6</b> | Words in art. 40(7) substituted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(c)(iii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> ) |
| <b>F7</b> | Words in art. 40(8) substituted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(d)(i)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> )   |
| <b>F8</b> | Word in art. 40(8) substituted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(d)(ii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> )   |
| <b>F9</b> | Words in art. 40(8) substituted (1.12.2006) by <a href="#">Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))</a> , arts. 1(3), <b>11(2)(d)(iii)</b> ; S.R. 2006/464, <b>art. 2(2)</b> Sch. 2 (with transitional provisions in <a href="#">S.R. 2006/468</a> , art. 3(1), <b>Sch.</b> ) |

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

**41.**—<sup>F10</sup>(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,<sup>F11</sup> . . . 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—

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- (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) <sup>F12</sup> .....

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

[<sup>F13</sup>(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 [<sup>F14</sup> exempting purposes], unless it directly facilitates the carrying out of those purposes.

[<sup>F15</sup>(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, <sup>F16</sup> . . . —

- (a) in which <sup>F17</sup> . . . —
  - (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 <sup>F18</sup>, 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 )<sup>F19</sup> 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) <sup>F20</sup> . . . . .

<p><b>F10</b> 1980 c.17</p> <p><b>F11</b> 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), <b>Sch. 3</b>; S.R. 2006/464, <b>art. 2(2)</b>, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), <b>Sch.</b>)</p>
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- F12** 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**
- F13** 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.**)
- F14** 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.**)
- F15** 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
- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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**
- F20** 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**

**[<sup>F21</sup>Distinguishment in [<sup>F22</sup>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).

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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.]

- F21** 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**
- F22** 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 [F23NAV] list of certain other hereditaments exempted from rates**

- 42.—**(1) There shall be distinguished in the [F24NAV] list as wholly exempt from rates—
- (a) any hereditament used or occupied by the [F25 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; <sup>F26</sup> and
  - <sup>F26</sup>(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.
- [F27(1A) There shall be distinguished in the [F28NAV] 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 <sup>F29</sup> . . . ;
    - (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) <sup>F30</sup> . . . . .

(1E) An apportionment under paragraph (1C) <sup>F31</sup> . . . shall be shown in the valuation list.]

[<sup>F32</sup>(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 [<sup>F33</sup>1st April 2017] 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*

[<sup>F34</sup>(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.]

**F23** 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)**

**F24** 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)**

**F25** 2004 NI 4

**F26** 2004 NI 4

**F27** 1983 NI 7

**F28** 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)**

**F29** 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)**

**F30** 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)**

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- F31** 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)**
- F32** 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)**
- F33** Art. 42(1G): dated specified (1.4.2016) by The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2016 (S.R. 2016/17), arts. 1, **2**
- F34** 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 [F35NAV] 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 [F35NAV] 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 [F35NAV] list.

- F35** 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) <sup>F36</sup> .....
- (2) <sup>F36</sup> .....

- <sup>F37</sup>(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 [F38NAV 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 [F38NAV 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 [F38NAV 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 [F38NAV 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 [F38NAV list] as used solely for the purposes of a prescribed recreation.



[<sup>F39</sup>(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

- F36** 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)**
- F37** 1979 NI 4
- F38** 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)**
- F39** 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.**—[<sup>F40</sup>(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 [<sup>F41</sup>published] .

[<sup>F42</sup>(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 [<sup>F43</sup>a] valuation list includes a reference to a new valuation list.

[<sup>F44</sup>(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.

**Changes to legislation:** Rates (Northern Ireland) Order 1977, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(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 <sup>F45</sup>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.

- F40** 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.**)
- F41** 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.**)
- F42** Art. 45(3)(3A) 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.**)
- F43** 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.**)
- F44** 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.**)
- F45** 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.**)

#### <sup>F46</sup>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.]

- F46** 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 <sup>F47</sup> or any map or plan relating thereto]; and

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**Changes to legislation:** Rates (Northern Ireland) Order 1977, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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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, [<sup>F48</sup>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) <sup>F49</sup> .....

<b>F47</b>	1979 NI 4
<b>F48</b>	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, <b>Sch. 2 para. 29(2)</b> ; S.R. 2006/464, <b>art. 2(4)</b>
<b>F49</b>	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), <b>Sch. 3</b> ; S.R. 2006/464, <b>art. 2(4)</b>

**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.

**Changes to legislation:**

Rates (Northern Ireland) Order 1977, Cross Heading: Valuation lists is up to date with all changes known to be in force on or before 17 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\) added by S.I. 2006/2954 \(N.I.\) art. 4](#)