

STATUTORY INSTRUMENTS

1983 No. 421

The Rates (Amendment) (Northern Ireland) Order 1983

Exemption from rates of certain hereditaments in enterprise zones **N.I.**

5.—(1) In Article 42 of the principal Order (hereditaments exempt from rates) for paragraphs (1A) and (1B) there shall be substituted the following paragraphs—

“(1A) There shall be distinguished in the valuation 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 (within the meaning of Article 27);
 - (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;
- (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) Where part only of the hereditament is situated within an enterprise zone and the hereditament, though not a dwelling house, is used partly for the purposes of a private dwelling, the net annual value of the hereditament apportioned under paragraph (1C) to the part which is situated within the enterprise zone shall be further apportioned by the Commissioner or the district valuer between the use of that part of the hereditament for the purposes of a private dwelling and its use for other purposes.

(1E) An apportionment under paragraph (1C) or (1D) shall be shown in the valuation list.”

(2) ^{F1}

(3) In Article 2 (2) of the principal Order there shall be inserted at the appropriate place in alphabetical order—

““enterprise zone” means an area for the time being designated as an enterprise zone under the Enterprise Zones (Northern Ireland) Order 1981”

(4) Article 17 of the Enterprise Zones (Northern Ireland) Order 1981^{F2} is hereby repealed.

Changes to legislation: *There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 1983, Section 5. (See end of Document for details)*

- F1** Art. 5(2) repealed (1.12.2006) by 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(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, **art. 3(1)**, Sch.)
- F2** 1981 NI 15

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There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 1983, Section 5.